

The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE  
PROPRIETY OF PROPOSED TARIFF  
CHANGES

Compliance Filing

Compliance Attachment 2  
Schedule 14 through Compliance  
Attachment 3 Workpaper 4

Book 2 of 7

August 16, 2018

Submitted to:  
Rhode Island Public Utilities Commission  
RIPUC Docket Nos. 4770/4780

Submitted by:

**nationalgrid**



Compliance Attachment 2  
Narragansett Electric and Narragansett Gas Revenue Requirements  
Rate Years 1, 2, 3

## Compliance Attachment 2

### Schedule 14

### Group Life Insurance

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	
1	Provider Company:									
1	Narragansett Electric Company	\$541,487	\$310,515	\$230,972	(\$53,309)	(\$53,309)	\$0	\$488,178	\$257,206	\$230,972
2	National Grid USA Service Company	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
3	All Other Companies	\$9,914	\$7,130	\$2,783	(\$2,260)	(\$2,260)	\$0	\$7,654	\$4,870	\$2,783
4	Total	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$930,683	\$579,702	\$350,981	(\$92,905)	(\$92,745)	(\$160)	\$837,778	\$486,957	\$350,821
18	Sub Total	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 1(e) Page 5, Line 2(b) + Line 6(b) + Line 10(b) + Line 12(b)
- 2(e) Page 5, Line 3(b) + Line 7(b) + Line 13(b)
- 3(e) Page 5, Line 4(b) + Line 8(b) + Line 14(b)
- 19 Equals Line 4

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

	Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)	
Provider Company:										
1	Narragansett Electric Company	\$488,178	\$257,206	\$230,972	\$55,566	\$42,266	\$13,300	\$543,744	\$299,472	\$244,272
2	National Grid USA Service Company	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
3	All Other Companies	\$7,654	\$4,870	\$2,783	\$37,119	\$739	\$36,380	\$44,773	\$5,609	\$39,164
4	Total	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>	<u>\$148,107</u>	<u>\$73,691</u>	<u>\$74,416</u>	<u>\$985,884</u>	<u>\$560,647</u>	<u>\$425,237</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>	<u>\$148,107</u>	<u>\$73,691</u>	<u>\$74,416</u>	<u>\$985,884</u>	<u>\$560,647</u>	<u>\$425,237</u>
20	Sub Total	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>	<u>\$148,107</u>	<u>\$73,691</u>	<u>\$74,416</u>	<u>\$985,884</u>	<u>\$560,647</u>	<u>\$425,237</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>	<u>\$148,107</u>	<u>\$73,691</u>	<u>\$74,416</u>	<u>\$985,884</u>	<u>\$560,647</u>	<u>\$425,237</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (h) Column (b) + Column (e)
- (i) Column (c) + Column (f)

Line Notes

- 1(c) Page 5, Line 16(b) + Line 24(b)
- 2(c) Page 5, Line 17(b) + Line 25(b)
- 3(e) Page 5, Line 18(b) + Line 26(b)
- 1(f) Page 5, Line 16(c) + Line 24(c)
- 2(f) Page 5, Line 17(c) + Line 25(c)
- 3(f) Page 5, Line 18(c) + Line 26(c)
- 19 Equals Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Electric	Electric	Electric	Electric	Electric	
	(a)	(b)	(c)	(d)	(e)	
Provider Company:						
1	Narragansett Electric Company	\$299,472	\$18,717	\$318,189	\$17,373	\$335,562
2	National Grid USA Service Company	\$255,566	\$15,973	\$271,539	\$14,826	\$286,365
3	All Other Companies	\$5,609	\$351	\$5,960	\$325	\$6,285
4	Total	\$560,647	\$35,040	\$595,688	\$32,525	\$628,212
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$560,647	\$35,040	\$595,688	\$32,525	\$628,212
20	Sub Total	\$560,647	\$35,040	\$595,688	\$32,525	\$628,212
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$560,647	\$35,040	\$595,688	\$32,525	\$628,212
		\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 39(b)

2(b) Page 5, Line 40(b)

3(b) Page 5, Line 41(b)

1(d) Page 5, Line 50(b)

2(d) Page 5, Line 51(b)

3(d) Page 5, Line 52(b)

19 Equals Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c)	(d)	(e)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$244,272	\$16,855	\$261,127	\$14,545	\$275,671
2	National Grid USA Service Company	\$141,801	\$9,784	\$151,586	\$8,443	\$160,029
3	All Other Companies	\$39,164	\$2,702	\$41,866	\$2,332	\$44,198
4	Total	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$425,237	\$29,341	\$454,578	\$25,320	\$479,898
18	Sub Total	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
19						
20						
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
		\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

1(b) Page 5, Line 39(c)  
2(b) Page 5, Line 40(c)  
3(b) Page 5, Line 41(c)  
1(d) Page 5, Line 50(c)  
2(d) Page 5, Line 51(c)  
3(d) Page 5, Line 52(c)  
19 Equals Line 4



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

	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>				
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
54						
55						
56						
57						
58						
59						
60						
61						
62						
63						
64						
65						

Line Notes

2(b)-4(b)	Worksheet 1, Page 6, Line 7	42(c)	Page 4, Line 2(a) * General Inflation from Schedule 3, Page 8
6(b)-8(b)	Schedule 3, Page 6, Page 6, Line 8(d)	43(c)	Page 4, Line 3(a) * General Inflation from Schedule 3, Page 8
10(b)	Schedule 3, Page 6, Page 6, Line 8(e)	46(b)	Page 3, Line 1(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(i)
12(b)-14(b)	Schedule 3, Page 6, Page 6, Line 8(f)	47(b)	Page 3, Line 2(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(i)
16(b)-17(c)	RR PUC 4	48(b)	Page 3, Line 3(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(i)
19	Sum of Lines 2 through 17	46(c)	Page 4, Line 1(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(j)
24(b)	Page 6, Line 4(b) * General Inflation from Schedule 3, Page 8	47(c)	Page 4, Line 2(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(j)
25(b)	Page 6, Line 9(b) * General Inflation from Schedule 3, Page 8	48(c)	Page 4, Line 3(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(j)
24(c)	Page 7, Line 4(b) * General Inflation from Schedule 3, Page 8	56(b)	Page 3, Line 1(c) * General Inflation from Schedule 3, Page 8
25(c)	Page 7, Line 9(b) * General Inflation from Schedule 3, Page 8	57(b)	Page 3, Line 2(c) * General Inflation from Schedule 3, Page 8
30(b)	Page 2, Line 1(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(i)	58(b)	Page 3, Line 3(c) * General Inflation from Schedule 3, Page 8
31(b)	Page 6, Line 6(b) + Line 7(b) + Line 8(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(i)	56(c)	Page 4, Line 1(c) * General Inflation from Schedule 3, Page 8
32(b)	Page 2, Line 3(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(i)	57(c)	Page 4, Line 2(c) * General Inflation from Schedule 3, Page 8
30(c)	Page 2, Line 1(c) * Payroll Escalator from Schedule 8, Page 6, Line 20(j)	58(c)	Page 4, Line 3(c) * General Inflation from Schedule 3, Page 8
31(c)	Page 7, Line 6(b) + Line 7(b) + Line 8(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(j)	61(b)	Page 3, Line 1(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(i)
32(c)	Page 2, Line 3(c) * Payroll Escalator from Schedule 8, Page 6, Line 20(j)	62(b)	Page 3, Line 2(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(i)
41(b)	Page 3, Line 1(a) * General Inflation from Schedule 3, Page 8	63(b)	Page 3, Line 3(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(i)
42(b)	Page 3, Line 2(a) * General Inflation from Schedule 3, Page 8	61(c)	Page 4, Line 1(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(j)
43(b)	Page 3, Line 3(a) * General Inflation from Schedule 3, Page 8	62(c)	Page 4, Line 2(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(j)
41(c)	Page 4, Line 1(a) * General Inflation from Schedule 3, Page 8	63(c)	Page 4, Line 3(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(j)

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

Narragansett Electric Company	Escalation		Group
	Percentage 1/		Insurance
	Electric	Electric	Expense
	(a)	(b)	(c)
1 Accidental Death & Dismemberment	1.70%	\$4,377	\$664
2 Basic Life	15.28%	\$39,300	\$5,962
3 Long Term Disability	55.75%	\$143,384	\$21,751
4 Absence Management Program	27.27%	\$70,145	\$3,248
5	100.00%	\$257,206	\$31,625

Column Notes

- (a) Per Company Books
- (b) Page 2, Line 1(b) \* Column (a)
- (c) Column (a) \* Column (b)

Service Company	Escalation		Group
	Percentage 1/		Insurance
	Electric	Electric	Expense
	(a)	(b)	(c)
6 Accidental Death & Dismemberment	5.49%	\$12,345	\$1,873
7 Basic Life	20.72%	\$46,594	\$7,068
8 Long Term Disability	59.33%	\$133,413	\$20,239
9 Absence Management Program	14.46%	\$32,528	\$1,506
10	100.00%	\$224,880	\$30,686

Column Notes

- (a) Per Company Books
- (b) Page 2, Line 2(b) \* Column (a)
- (c) Column (a) \* Column (b)

1/ Escalation Percentages

Payroll escalation rate from Schedule 8, Page 6, Line 20(i)	15.17%
General inflation rate from Schedule 3, Page 8	4.63%

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

Narragansett Electric Company	Escalation		Group Insurance
	Gas	Gas	Expense
	Percentage 1/	Gas	Adjustment
	(a)	(b)	(c)
1 Accidental Death & Dismemberment	1.70%	\$3,931	\$408
2 Basic Life	15.28%	\$35,292	\$3,660
3 Long Term Disability	55.75%	\$128,760	\$13,352
4 Absence Management Program	27.27%	\$62,990	\$2,916
5	100.00%	\$230,972	\$20,336

Column Notes

- (a) Per Company Books
- (b) Page 2, Line 1(c) \* Column (a)
- (c) Column (a) \* Column (b)

Service Company	Escalation		Group Insurance
	Gas	Gas	Expense
	Percentage 1/	Gas	Adjustment
	(a)	(b)	(c)
6 Accidental Death & Dismemberment	5.49%	\$6,426	\$666
7 Basic Life	20.72%	\$24,256	\$2,515
8 Long Term Disability	59.33%	\$69,451	\$7,202
9 Absence Management Program	14.46%	\$16,933	\$784
10	100.00%	\$117,066	\$11,168

Column Notes

- (a) Per Company Books
- (b) Page 2, Line 2(c) \* Column (a)
- (c) Column (a) \* Column (b)

1/ Escalation Percentages

Payroll escalation rate from Schedule 8, Page 6, Line 20(j)	10.37%
General inflation rate from Schedule 3, Page 8	4.63%

## Compliance Attachment 2

Schedule 15

Thrift Plan

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)						(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$1,503,958	\$861,288	\$642,670	(\$165,573)	(\$165,573)	\$0	\$1,338,385	\$695,715	\$642,670
2	National Grid USA Service Company	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
3	All Other Companies	\$36,501	\$26,213	\$10,288	(\$6,859)	(\$6,859)	\$0	\$29,642	\$19,353	\$10,288
4	<b>Total</b>	<b>\$3,865,292</b>	<b>\$2,489,542</b>	<b>\$1,375,749</b>	<b>(\$407,946)</b>	<b>(\$406,993)</b>	<b>(\$954)</b>	<b>\$3,457,345</b>	<b>\$2,082,550</b>	<b>\$1,374,796</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,865,292	\$2,489,542	\$1,375,749	(\$407,946)	(\$406,993)	(\$954)	\$3,457,345	\$2,082,550	\$1,374,796
20	<b>Sub Total</b>	<b>\$3,865,292</b>	<b>\$2,489,542</b>	<b>\$1,375,749</b>	<b>(\$407,946)</b>	<b>(\$406,993)</b>	<b>(\$954)</b>	<b>\$3,457,345</b>	<b>\$2,082,550</b>	<b>\$1,374,796</b>
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$3,865,292</b>	<b>\$2,489,542</b>	<b>\$1,375,749</b>	<b>(\$407,946)</b>	<b>(\$406,993)</b>	<b>(\$954)</b>	<b>\$3,457,345</b>	<b>\$2,082,550</b>	<b>\$1,374,796</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 1(e) Page 5, Line 2 (b) + Line 6 (b) + Line 10 (b)  
2(e) Page 5, Line 3(b) + Line 7(b) + Line 13(b)  
3(e) Page 5, Line 4(b) + Line 8(b) + Line 14(b)  
1(f) Page 5, Line 2(c) + Line 6(c) + Line 10(c)  
2(f) Page 5, Line 3(c) + Line 7(c) + Line 13(c)  
3(f) Page 5, Line 4(c) + Line 8(c) + Line 14(c)  
19 Equals Line 4

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

	Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	
Provider Company:										
1	Narragansett Electric Company	\$1,338,385	\$695,715	\$642,670	\$172,185	\$105,540	\$66,645	\$1,510,569	\$801,255	\$709,315
2	National Grid USA Service Company	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
3	All Other Companies	\$29,642	\$19,353	\$10,288	\$4,003	\$2,936	\$1,067	\$33,644	\$22,289	\$11,355
4	Total	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,457,345	\$2,082,550	\$1,374,796	\$458,489	\$315,923	\$142,566	\$3,915,834	\$2,398,472	\$1,517,362
20	Sub Total	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (h) Column (b) + Column (e)
- (i) Column (c) + Column (f)

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e)	
Provider Company:						
1	Narragansett Electric Company	\$801,255	\$28,765	\$830,020	\$25,150	\$855,169
2	National Grid USA Service Company	\$1,574,928	\$56,540	\$1,631,468	\$49,434	\$1,680,902
3	All Other Companies	\$22,289	\$800	\$23,090	\$700	\$23,789
4	Total	\$2,398,472	\$86,105	\$2,484,577	\$75,283	\$2,559,860
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,398,472	\$86,105	\$2,484,577	\$75,283	\$2,559,860
20	Sub Total	\$2,398,472	\$86,105	\$2,484,577	\$75,283	\$2,559,860
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$2,398,472	\$86,105	\$2,484,577	\$75,283	\$2,559,860
		\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 31(b)  
2(b) Page 5, Line 32(b)  
3(b) Page 5, Line 33(b)  
1(d) Page 5, Line 40(b)  
2(d) Page 5, Line 41(b)  
3(d) Page 5, Line 42(b)  
19 Equals Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c)	(d)	(e)	
Provider Company:						
1	Narragansett Electric Company	\$709,315	\$30,075	\$739,390	\$23,217	\$762,606
2	National Grid USA Service Company	\$796,692	\$33,780	\$830,472	\$26,077	\$856,549
3	All Other Companies	\$11,355	\$482	\$11,837	\$372	\$12,208
4	Total	\$1,517,362	\$64,336	\$1,581,698	\$49,665	\$1,631,363
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,517,362	\$64,336	\$1,581,698	\$49,665	\$1,631,363
20	Sub Total	\$1,517,362	\$64,336	\$1,581,698	\$49,665	\$1,631,363
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$1,517,362	\$64,336	\$1,581,698	\$49,665	\$1,631,363
		\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

- 1(b) Page 5, Line 31(c)
- 2(b) Page 5, Line 32(c)
- 3(b) Page 5, Line 33(c)
- 1(d) Page 5, Line 40(c)
- 2(d) Page 5, Line 41(c)
- 3(d) Page 5, Line 42(c)
- 19 Equals Line 4



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

Explanation of Adjustments:		Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$117,652)	(\$117,652)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$218,845)	(\$218,845)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$3,581)	(\$3,581)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	(\$12,930)	(\$12,930)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$128)	(\$128)	\$0
8		Inspection & Maintenance	All Other Companies	(\$1,878)	(\$1,878)	\$0
9						
10		Parent Company Funding Initiatives	Narragansett Electric Company	(\$29,323)	(\$29,323)	\$0
11						
12		Major Storm Activity	Narragansett Electric Company	\$0	\$0	\$0
13		Major Storm Activity	National Grid USA Service Company	(\$12,620)	(\$12,620)	\$0
14		Major Storm Activity	All Other Companies	(\$1,401)	(\$1,401)	\$0
15						
16		RI Government Relations and Federal Affairs	Narragansett Electric Company	(\$5,668)	(\$5,668)	\$0
17		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$3,921)	(\$2,967)	(\$954)
18						
19		TOTAL		<u>(\$407,946)</u>	<u>(\$406,993)</u>	<u>(\$954)</u>
20						
21						
22	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
23		<u>Payroll inflator</u>				
24		15.17% Electric	Narragansett Electric Company	\$172,185	\$105,540	\$66,645
25		10.37% Gas	National Grid USA Service Company	\$282,302	\$207,447	\$74,855
26			All Other Companies	\$4,003	\$2,936	\$1,067
27						
28		TOTAL		<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>
29						
30						
31	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
32		<u>Payroll inflator</u>				
33		3.59% Electric	Narragansett Electric Company	\$58,840	\$28,765	\$30,075
34		4.24% Gas	National Grid USA Service Company	\$90,320	\$56,540	\$33,780
35			All Other Companies	\$1,282	\$800	\$482
36						
37		TOTAL		<u>\$150,441</u>	<u>\$86,105</u>	<u>\$64,336</u>
38						
39						
40	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
41		<u>Payroll inflator</u>				
42		3.03% Electric	Narragansett Electric Company	\$48,366	\$25,150	\$23,217
43		3.14% Gas	National Grid USA Service Company	\$75,510	\$49,434	\$26,077
44			All Other Companies	\$1,071	\$700	\$372
45						
46		TOTAL		<u>\$124,948</u>	<u>\$75,283</u>	<u>\$49,665</u>
47						

Line Notes

- 2(b)-4(b) Workpaper 1, Line 24
- 8(b)-10(b) Schedule 3, Page 6, Line 9(e)
- 10(b) Schedule 3, Page 6, Line 9(g)
- 12(b)-14(b) Schedule 3, Page 6, Line 9(f)
- 16(b)-17(c) RR PUC 4
- 25(b) Page 2, Line 1(b) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 20(i)
- 26(b) Page 2, Line 2(b) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 20(i)
- 27(b) Page 2, Line 3(b) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 20(i)
- 25(c) Page 2, Line 1(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 20(j)
- 26(c) Page 2, Line 2(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 20(j)
- 27(c) Page 2, Line 3(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 20(j)
- 34(b) Page 3, Line 1(a) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 47(i)
- 35(b) Page 3, Line 2(a) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 47(i)
- 36(b) Page 3, Line 3(a) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 47(i)
- 34(c) Page 4, Line 1(a) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 47(j)
- 35(c) Page 4, Line 2(a) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 47(j)
- 36(c) Page 4, Line 3(a) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 47(j)
- 43(b) Page 3, Line 1(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 74(i)
- 44(b) Page 3, Line 2(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 74(i)
- 45(b) Page 3, Line 3(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 74(i)
- 43(c) Page 4, Line 1(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 74(j)
- 44(c) Page 4, Line 2(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 74(j)
- 45(c) Page 4, Line 3(c) \* Payroll Inflation Rate from Schedule 8, Page 6, Line 74(j)

## Compliance Attachment 2

Schedule 16

FAS112 / ASC712

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

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	(\$392,351)	(\$206,959)	(\$185,392)	\$392,351	\$206,959	\$185,392	\$0	\$0	\$0
2	National Grid USA Service Company	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
3	All Other Companies	\$22,981	\$16,052	\$6,929	(\$22,981)	(\$16,052)	(\$6,929)	\$0	\$0	\$0
4	<b>Total</b>	<b>(\$572,522)</b>	<b>(\$333,759)</b>	<b>(\$238,762)</b>	<b>\$572,522</b>	<b>\$333,759</b>	<b>\$238,762</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$0)	(\$0)	(\$0)
18	<b>Sub Total</b>	<b>(\$572,522)</b>	<b>(\$333,759)</b>	<b>(\$238,762)</b>	<b>\$572,522</b>	<b>\$333,759</b>	<b>\$238,762</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>(\$572,522)</b>	<b>(\$333,759)</b>	<b>(\$238,762)</b>	<b>\$572,522</b>	<b>\$333,759</b>	<b>\$238,762</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 1(e) Page 5 of 7 Column (b) Sum of Lines 2, 6, 10 and 17
- 1(f) Page 5 of 7 Column (c) Sum of Lines 2, 6, 10 and 17
- 2(e) Page 5 of 7 Column (b) Sum of Lines 3, 7, 11 and 18
- 2(f) Page 5 of 7 Column (c) Sum of Lines 3, 7, 11 and 18
- 3(e) Page 5 of 7 Column (b) Sum of Lines 4, 8, 12 and 19
- 3(f) Page 5 of 7 Column (c) Sum of Lines 4, 8, 12 and 19
- 19 Equals Row 4

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

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

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 <u>Electric</u> (b)	Rate Year Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 <u>Electric</u> (d)	Rate Year Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
11					
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
17					
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$0)	\$0	(\$0)	(\$0)
20	Sub Total	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
11					
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
17					
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$0)	\$0	(\$0)	(\$0)
20	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27					
28	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Explanation of Adjustments:		Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>			
2		(IFA) Integrated Facilities Agreement			
3		(IFA) Integrated Facilities Agreement			
4		(IFA) Integrated Facilities Agreement			
5					
6		Inspection & Maintenance			
7		Inspection & Maintenance			
8		Inspection & Maintenance			
9					
10		Major Storm Activity			
11		Major Storm Activity			
12		Major Storm Activity			
13					
14		RI Government Relations and Federal Affairs			
15		RI Government Relations and Federal Affairs			
16					
17		To set balance to no lower than \$0 for Narragansett Electric			
18		To set balance to lower than \$0 for Service Company			
19		To set balance to no lower than \$0 for All Other Companies			
20					
21		TOTAL	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>

Line Notes

- 2(b)-4(b) Workpaper 1, Line 5
- 6(b)-8(b) Schedule 3, Page 6, Line 10(e)
- 10(b)-12(b) Schedule 3, Page 6, Line 10(f)
- 14(b)-15(c) RR PUC 4
- 17(b) Page 1 of 7 Line 1 Column (b) less Page 5 of 7 Column (b) Lines 2, 6 and 10
- 17(c) Page 1 of 7 Line 1 Column (c) less Page 5 of 7 Column (c) Lines 2, 6 and 10
- 18(b) Page 1 of 7 Line 2 Column (b) less Page 5 of 7 Column (b) Lines 3, 7 and 11
- 18(c) Page 1 of 7 Line 2 Column (c) less Page 5 of 7 Column (c) Lines 3, 7 and 11
- 19(b) Page 1 of 7 Line 3 Column (b) less Page 5 of 7 Column (b) Lines 4, 8 and 12
- 19(c) Page 1 of 7 Line 3 Column (c) less Page 5 of 7 Column (c) Lines 4, 8 and 12

The Narragansett Electric Company d/b/a National Grid  
Operating Expenses by Component  
FAS 112/ASC 712

		Narragansett Electric	Legacy Grid Service Co Electric	Legacy KeySpan Service Co Electric	Total Service Company Electric	Amount Electric
		(a)	(b)	(c)	(d) = (c) + (b)	(e)
1	Total FAS 112/ASC 712 Test Year Expense					(\$333,759)
2						
3						
4						
5						
6	FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7	FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8	FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9	FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10	FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11						
12	5 Year Average (2013-2017)	1/	(\$198,662)		(\$436,861)	
13						
14	Percentage Charged to Narragansett Electric - Total		100.00%		6.32%	
15	Percentage Charged to Narragansett Electric - O&M Labor		46.60%		56.93%	
16						
17	Total 5 Year Average Charged to O&M		(\$92,576)		(\$15,728)	(\$108,305)
18						
19	Minimum Anticipated Expense	2/				\$0
20						
21	Greater of Lines 12 or 17					\$0
22						
23	Normalizing Adjustment					\$333,759

1/ 5 Year Average to be updated to include FY 2018 costs when the reports are made available by the Company's actuary

2/ The Company records a liability on its balance sheet in accordance with FAS 112/ASC 712 to accrue for the costs of benefits to employees who are in an inactive status, primarily employees who are on long-term disability. Adjustments in any particular year can increase or decrease the reserve resulting in positive or negative expense. Reserve decreases and the resulting negative expense would not be expected to occur on a long-term basis nor be reflected as positive income in a cost of service. As such, the minimum expected cost for FAS 112/ASC 712 for rate making purposes would be \$-0-

Line Notes

- 1 Page 1, Line 28(b)
- 6-10 Per Workpaper 5
- 12 Average of lines 6 through 10
- 14(d) Line 13 Column (e)
- 15(a) Line 4 Column (f)
- 15(d) Line 6 Column (f)
- 17 Line 12 x Line 14 x Line 15
- 23 Line 21 - Line 1



The Narragansett Electric Company d/b/a National Grid  
Operating Expenses by Component  
FAS 112/ASC 712

	Narragansett Electric	Legacy Grid Service Co	Legacy KeySpan Svc Co	Total Service Company	Amount
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d) = (c) + (b)	(e)
1 Total FAS 112/ASC 712 Test Year Expense					(\$238,762)
2					
3					
4					
5					
6 FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7 FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8 FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9 FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10 FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11					
12 5 Year Average (2013-2017) 1/	(\$198,662)			(\$436,861)	
13					
14 Percentage Charged to Narragansett Electric - Total	100.00%			3.70%	
15 Percentage Charged to Narragansett Electric - O&M Labor	44.82%			59.11%	
16					
17 Total 5 Year Average Charged to O&M	(\$89,040)			(\$9,546)	(\$98,586)
18					
19 Minimum Anticipated Expense 2/					\$0
20					
21 Greater of Lines 12 or 17					\$0
22					
23 Normalizing Adjustment					\$238,762

1/ 5 Year Average to be updated to include FY 2018 costs when the reports are made available by the Company's actuary

2/ The Company records a liability on its balance sheet in accordance with FAS 112/ASC 712 to accrue for the costs of benefits to employees who are in an inactive status, primarily employees who are on long-term disability. Adjustments in any particular year can increase or decrease the reserve resulting in positive or negative expense. Reserve decreases and the resulting negative expense would not be expected to occur on a long-term basis nor be reflected as positive income in a cost of service. As such, the minimum expected cost for FAS 112/ASC 712 for rate making purposes would be \$-0-.

Line Notes

- 1 Page 1 of 7 Line 28 Column (c)
- 6-10 Per Workpaper 5
- 12 Average of lines 6 through 10
- 14(d) Line 13 Column (e)
- 15(a) Line 4 Column (f)
- 15(d) Line 6 Column (f)
- 17 Line 12 x Line 14 x Line 15
- 23 Line 21 - Line 1

## Compliance Attachment 2

### Schedule 17

#### Service Company Rents

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

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

Column Notes

- (b) Per Company Books
- (c) Per Company Books
- (e) Page 5, Line 12
- (f) Page 5, Line 12

Line Notes

- 19 Line 4

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

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

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (e) Page 5, Line 26
- (f) Page 5, Line 26
- (h) (b) + (e)
- (i) (c) + (f)

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 <u>Electric</u> (b)	Rate Year Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 <u>Electric</u> (d)	Rate Year Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$13,117,011	\$380,409	\$13,497,420	\$390,531
3	All Other Companies	\$0	\$0	\$0	\$0
4	<b>Total</b>	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$13,117,011	\$380,409	\$13,497,420	\$390,531
20	<b>Sub Total</b>	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	<b>TOTAL</b>	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>
		\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Line 34
- (c) (a) + (b)
- (d) Page 5, Line 43
- (e) (c) + (d)

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$4,535,777	\$219,840	\$4,755,618	(\$260) \$4,755,358
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260) \$4,755,358</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$4,535,777	\$219,840	\$4,755,618	(\$260) \$4,755,358
20	Sub Total	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260) \$4,755,358</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260) \$4,755,358</u>
		\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (i)
- (b) Page 5, Line 34
- (c) (a) + (b)
- (d) Page 5, Line 43
- (e) (c) + (d)

Line Notes

- 19 Line 4

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

		Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
<u>Explanation of Adjustments:</u>						
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Normalizing Adjustment				
3						
4						
5		National Grid USA Service Company	Page 6	(\$3,910,750)	(\$3,537,772)	(\$372,978)
6						
7		National Grid USA Service Company	Workpaper 6	\$91,100	\$69,021	\$22,079
8		Narragansett Electric Company	Workpaper 1	(\$2,146,385)	(\$2,146,385)	\$0
9		National Grid USA Service Company	Workpaper 1	(\$396,630)	(\$396,630)	\$0
10		All Other Companies		\$0	\$0	\$0
11		Narragansett Electric Company	Workpaper 1	(\$632,614)	(\$632,614)	\$0
12				\$0		
13				<u>(\$6,995,280)</u>	<u>(\$6,644,381)</u>	<u>(\$350,899)</u>
14						
15						
16						
17						
18						
19	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)				
20						
21						
22						
23				-	-	-
24		National Grid USA Service Co.	Page 6	7,585,117	5,776,023	1,809,094
25				-	-	-
26				<u>\$7,585,117</u>	<u>\$5,776,023</u>	<u>\$1,809,094</u>
27	Page 3	Electric Adjustments: (to reflect conditions in the Rate Year 2020-2021)				
28						
29						
30						
31				-	-	-
32		National Grid USA Service Co.	Page 7	600,249	380,409	219,840
33				-	-	-
34				<u>\$600,249</u>	<u>\$380,409</u>	<u>\$219,840</u>
35	Page 4	Gas Adjustments: (to reflect conditions in the Rate Year 2020-2021)				
36						
37						
38						
39		National Grid USA Service Co.		11,110	(49,098)	60,208
40		National Grid USA Service Co.	Page 7	379,160	439,629	(60,468)
41				-	-	-
42						
43				<u>\$390,270</u>	<u>\$390,531</u>	<u>(\$260)</u>

Line Notes

- 2 Page 6
- 5 Workpaper MAL - 6
- 24(b) Page 6, Line 57
- 24(c) Page 6, Line 27
- 32(b) Page 7, Line 22
- 32(c) Page 7, Line 33
- 40(b) Page 7, Line 46
- 40(c) Page 7, Line 33

The Narragansett Electric Company d/b/a National Grid  
Service Company Rents  
Normalizing Adjustment & Rate Year Adjustments

Test Year  
Asset Recovery Charge Per Books

Gas

1	ARC-DEBT RECOVERY CHGE	\$189,871
2	ARC-DEPRECIATION RECOVERY CHGE	\$2,041,663
3	ARC-EQUITY RECOVERY CHGE	\$846,048
4		
5	Grand Total	<u>\$3,077,582</u>

6		
7		
8		
9		
10	Test Year	
11	Return & Depreciation Calculation Adjustment	
12		
13	Existing IS Projects	\$2,390,946
14	Facilities Existing Balance	\$313,658
15	Total Calculated Return & Depreciation	<u>\$2,704,604</u>
16	Per Books	<u>\$3,077,582</u>
17	Normalizing Adjustment	<u>(\$372,978)</u>

18		
19	<b>Rate Year -2019</b>	
20	Return & Depreciation Calculation Adjustment	
21	Existing IS Projects	2,402,256
22	New IS Projects	1,029,604
23	Existing Facilities	324,640
24	Service Co. Unfunded Deferred Taxes	779,278
25	Total Calculated Return & Depreciation - Rate Year	<u>4,535,777</u>
26	Normalized Service Company Rents	<u>2,726,684</u>
27	Proforma Adjustment	<u>1,809,094</u>

28		
29		
30	<u>Electric</u>	
31	ARC-DEBT RECOVERY CHGE	\$856,281
32	ARC-DEPRECIATION RECOVERY CHGE	\$9,249,995
33	ARC-EQUITY RECOVERY CHGE	\$3,879,092
34		
35	Total before IFA	<u>\$13,985,368</u>
36	Less: IFA	
37	Total after IFA	<u>\$13,985,368</u>

38		
39		
40	Test Year	
41	Return & Depreciation Calculation Adjustment	
42		
43	IS Existing Projects	\$9,792,316
44	Facilities Test Year	\$655,280
45	Total Calculated Return & Depreciation	<u>\$10,447,596</u>
46	Per Books	<u>\$13,985,368</u>
47	Normalizing Adjustment	<u>(\$3,537,772)</u>

48		
49	<b>Rate Year 2019</b>	
50	Return & Depreciation Calculation Adjustment	
51	Existing IS Projects	7,954,455
52	New IS Projects	2,262,639
53	Existing Facilities	634,974
54	Service Co. Unfunded Deferred Taxes	2,264,943
55	Total Calculated Return & Depreciation - Rate Year	<u>13,117,011</u>
56	Normalized Service Company Rents	<u>7,340,988</u>
57	Proforma Adjustment	<u>5,776,023</u>
58		
59	Electric Deferral Cap	
60	New 2019 Rate Year IS Projects - Electric at 100% (Line 52 / 85%)	2,661,928
61	New 2020 Rate Year IS Projects - Electric at 100% (Page 7, Line 17 / 85%)	4,065,324
62	New 2021 Rate Year IS Projects - Electric at 100% (Page 7, Line 41 / 85%)	5,378,509
63	Total Electric Deferral Cap	<u>12,105,761</u>

Line Notes

- 21 Workpaper 6a, Line 294
- 22 Workpaper 6a, Line 490 less 15% for slippage adjustment
- 23 Workpaper 6d, Line 612
- 51 Workpaper 6a, Line 294
- 52 Workpaper 6a, Line 490 less 15% for slippage adjustment
- 53 Workpaper 6d, Line 612



The Narragansett Electric Company d/b/a National Grid  
Service Company Rents  
Normalizing Adjustment

		<u>Gas</u>
1	<b>Rate Year -2020</b>	
2	Return & Depreciation Calculation Adjustment	
3	Existing IS Projects	2,214,027
4	New IS Projects	1,576,667
5	Existing Facilities	185,646
6	Service Co. Unfunded Deferred Taxes	779,278
7	Total Calculated Return & Depreciation - Rate Year	4,755,618
8	Adjusted Service Company Rents	4,535,777
9	Proforma Adjustment	219,840
10		
11		
12		<u>Electric</u>
13		
14	<b>Rate Year 2020</b>	
15	Return & Depreciation Calculation Adjustment	
16	Existing IS Projects	7,426,161
17	New IS Projects	3,455,525
18	Existing Facilities	350,790
19	Service Co. Unfunded Deferred Taxes	2,264,943
20	Total Calculated Return & Depreciation - Rate Year	13,497,420
21	Adjusted Service Company Rents	13,117,011
22	Proforma Adjustment	380,409
23		
24		<u>Gas</u>
25	<b>Rate Year -2021</b>	
26	Return & Depreciation Calculation Adjustment	
27	Existing IS Projects	1,925,481
28	New IS Projects	1,835,733
29	Existing Facilities	154,658
30	Service Co. Unfunded Deferred Taxes	779,278
31	Total Calculated Return & Depreciation - Rate Year	4,695,150
32	Normalized Service Company Rents	4,755,618
33	Proforma Adjustment	(60,468)
34		
35		
36		<u>Electric</u>
37		
38	<b>Rate Year 2021</b>	
39	Return & Depreciation Calculation Adjustment	
40	Existing IS Projects	6,815,503
41	New IS Projects	4,571,733
42	Existing Facilities	284,869
43	Service Co. Unfunded Deferred Taxes	2,264,943
44	Total Calculated Return & Depreciation - Rate Year	13,937,049
45	Adjusted Service Company Rents	13,497,420
46	Proforma Adjustment	439,629
47		
48	Gas Deferral Cap	
49	New 2019 Rate Year IS Projects - GAS at 100% (Page 6, Line 22 / 85%)	1,211,299
50	New 2020 Rate Year IS Projects - GAS at 100% (Line 4 / 85%)	1,854,902
51	New 2021 Rate Year IS Projects - GAS at 100% (Line 28 / 85%)	2,159,685
52	Total Gas Deferral Cap	5,225,886

Line Notes

- 3 Workpaper 6b, Line 294
- 4 Workpaper 6b, Line 490 less 15% for slippage adjustment
- 5 Workpaper 6e, Line 628
- 16 Workpaper 6b, Line 294
- 17 Workpaper 6b, Line 490 less 15% for slippage adjustment
- 18 Workpaper 6e, Line 628
- 27 Workpaper 6c, Line 294
- 28 Workpaper 6c, Line 490 less 15% for slippage adjustment
- 29 Workpaper 6f, Line 619
- 40 Workpaper 6c, Line 294
- 41 Workpaper 6c, Line 490 less 15% for slippage adjustment
- 42 Workpaper 6f, Line 619

Allocation of Excess ADIT using 3 Point Allocator for FY19				3.38	5	10	15	20
Company Description	Co Code	Allocations FY19	Total Excess ADIT	Annual Expense Ave. remaining life	Annual Expense 5 years	Annual Expense 10 years	Annual Expense 15 years	Annual Expense 20 years
National Grid USA Parent	5020	0.42%	405,611	119,889	81,122	40,561	27,041	20,281
NIMO Holdings	5030	0.00%	0	-	-	-	-	-
KeySpan Energy Corp.	5040	0.08%	77,259	22,836	15,452	7,726	5,151	3,863
Niagara Mohawk Power Corp.- Electric Distr.	5210	15.59%	15,055,906	4,450,164	3,011,181	1,505,591	1,003,727	752,795
Niagara Mohawk Power Corp. - Gas	5210	4.53%	4,374,808	1,293,088	874,962	437,481	291,654	218,740
Niagara Mohawk Power Corp. - Transmission	5210	5.54%	5,350,206	1,581,392	1,070,041	535,021	356,680	267,510
KeySpan Energy Delivery New York	5220	13.31%	12,854,016	3,799,338	2,570,803	1,285,402	856,934	642,701
KeySpan Energy Delivery Long Island	5230	8.29%	8,005,995	2,366,380	1,601,199	800,600	533,733	400,300
Massachusetts Electric Company	5310	19.54%	18,870,584	5,577,691	3,774,117	1,887,058	1,258,039	943,529
Massachusetts Electric Company - Transmission	5310	0.20%	193,148	57,090	38,630	19,315	12,877	9,657
Nantucket Electric Company	5320	0.25%	241,435	71,362	48,287	24,144	16,096	12,072
Boston Gas Company	5330	8.59%	8,295,717	2,452,014	1,659,143	829,572	553,048	414,786
Colonial Gas Company	5340	1.89%	1,825,251	539,500	365,050	182,525	121,683	91,263
Narragansett Electric Company	5360	7.22%	6,972,652	2,060,948	1,394,530	697,265	464,843	348,633
Narragansett Gas Company	5360	2.73%	2,636,474	779,278	527,295	263,647	175,765	131,824
Narragansett Electric Company - Transmission	5360	1.97%	1,902,510	562,336	380,502	190,251	126,834	95,126
New England Power Company - Transmission	5410	5.05%	4,876,993	1,441,522	975,399	487,699	325,133	243,850
NE Hydro - Trans Electric Co.	5411	0.21%	202,806	59,945	40,561	20,281	13,520	10,140
New England Hydro - Trans Corp.	5412	0.11%	106,232	31,400	21,246	10,623	7,082	5,312
New England Electric Trans Corp	5413	0.00%	0	-	-	-	-	-
NG LNG LP Regulated Entity	5420	0.19%	183,491	54,236	36,698	18,349	12,233	9,175
KeySpan Generation LLC (PSA)	5430	3.54%	3,418,724	1,010,493	683,745	341,872	227,915	170,936
KeySpan Glenwood Energy Center	5431	0.11%	106,232	31,400	21,246	10,623	7,082	5,312
KeySpan Port Jefferson Energy Center	5432	0.12%	115,889	34,254	23,178	11,589	7,726	5,794
Keyspan Energy Trading Services	5820	0.00%	0	-	-	-	-	-
Transgas Inc	5825	0.09%	86,917	25,691	17,383	8,692	5,794	4,346
KeySpan Energy Development Corporation	5840	0.29%	280,065	82,780	56,013	28,007	18,671	14,003
KeySpan Services Inc.	5850	0.14%	135,204	39,963	27,041	13,520	9,014	6,760
<b>Total</b>		<b>100.00%</b>	<b>96,574,125</b>	<b>28,544,990</b>	<b>19,314,824</b>	<b>9,657,414</b>	<b>6,438,275</b>	<b>4,828,708</b>
Narragansett Electric Company	5360			2,060,948	1,394,530			
Narragansett Electric Company - Transmission	5360			562,336	380,502			
				2,623,284	1,775,032			
Less IFA			13.66%	(358,341)	(242,469)			
Total Elec Dist				<b>2,264,943</b>	1,532,563			
Narragansett Gas Company	5360			779,278	527,295			
Total RI				3,044,221	2,059,858			

## Compliance Attachment 2

### Schedule 18

### Joint Facilities

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
	(Per Books)			Normalizing Adjustments			(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
1 Provider Company:									
2 Narragansett Electric Company	\$711,564	\$504,892	\$206,672	\$100,328	\$106,159	(\$5,831)	\$811,892	\$611,051	\$200,841
3 National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$0	\$0	\$0	\$868,284	\$513,503	\$354,781
4 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Total	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$116,247	\$116,247	\$0	(\$5,831)	\$0	(\$5,831)	\$110,416	\$116,247	(\$5,831)
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$1,463,421	\$901,969	\$561,452	\$106,159	\$106,159	\$0	\$1,569,580	\$1,008,128	\$561,452
20 Sub Total	<u>\$1,579,668</u>	<u>\$1,018,216</u>	<u>\$561,452</u>	<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	<u>\$1,679,996</u>	<u>\$1,124,375</u>	<u>\$555,621</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

	Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
<b>Provider Company:</b>									
1 Narragansett Electric Company	\$811,892	\$611,051	\$200,841	\$37,591	\$28,292	\$9,299	\$849,482	\$639,343	\$210,139
2 National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>	<u>\$77,792</u>	<u>\$52,067</u>	<u>\$25,725</u>	<u>\$1,757,968</u>	<u>\$1,176,622</u>	<u>\$581,346</u>
<b>Operation:</b>									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$110,416	\$116,247	(\$5,831)	\$5,112	\$5,382	(\$270)	\$115,528	\$121,629	(\$6,101)
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$1,569,580	\$1,008,128	\$561,452	\$72,672	\$46,676	\$25,995	\$1,642,251	\$1,054,804	\$587,447
20 Sub Total	<u>\$1,679,996</u>	<u>\$1,124,375</u>	<u>\$555,621</u>	<u>\$77,784</u>	<u>\$52,059</u>	<u>\$25,725</u>	<u>\$1,757,780</u>	<u>\$1,176,433</u>	<u>\$581,346</u>
<b>Maintenance:</b>									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>	<u>\$8</u>	<u>\$8</u>	<u>\$0</u>	<u>\$188</u>	<u>\$188</u>	<u>\$0</u>
27 TOTAL	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>	<u>\$77,792</u>	<u>\$52,067</u>	<u>\$25,725</u>	<u>\$1,757,968</u>	<u>\$1,176,621</u>	<u>\$581,346</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 1, Column, g
- (b) Page 1, Column h
- (c) Page 1, Column i
- (e) Page 5, Line 25
- (f) Page 5, Line 25
- (h) (b) + (e)
- (i) (c) + (f)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c)	(h) = (b) + (e)	(i) = (c) + (f)
<b>Provider Company:</b>					
1 Narragansett Electric Company	\$639,343	\$17,007	\$656,350	\$15,949	\$672,299
2 National Grid USA Service Company	\$537,279	\$14,292	\$551,570	\$13,403	\$564,973
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,176,622</u>	<u>\$31,298</u>	<u>\$1,207,920</u>	<u>\$29,352</u>	<u>\$1,237,272</u>
5					
6					
7 <b>Operation:</b>					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storang, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$121,629	\$3,235	\$124,865	\$3,034	\$127,899
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$1,054,804	\$28,058	\$1,082,862	\$26,314	\$1,109,175
20 Sub Total	<u>\$1,176,433</u>	<u>\$31,293</u>	<u>\$1,207,726</u>	<u>\$29,348</u>	<u>\$1,237,074</u>
21					
22 <b>Maintenance:</b>					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$188	\$5	\$193	\$5	\$198
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$188</u>	<u>\$5</u>	<u>\$193</u>	<u>\$5</u>	<u>\$198</u>
27					
28 <b>TOTAL</b>	<u>\$1,176,621</u>	<u>\$31,298</u>	<u>\$1,207,920</u>	<u>\$29,353</u>	<u>\$1,237,272</u>
	(\$0)	\$0	(\$0)	\$0	\$0

Column Notes

- (a) Page 2, Column h
- (b) Page 5, Line 35
- (c) (a) + (b)
- (d) Page 5, Line 45
- (e) (c) + (d)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$210,139	\$5,590	\$215,729	\$5,242	\$220,971
2	National Grid USA Service Company	\$371,207	\$9,874	\$381,081	\$9,260	\$390,341
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$581,346</b>	<b>\$15,464</b>	<b>\$596,810</b>	<b>\$14,502</b>	<b>\$611,313</b>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$581,346	\$15,464	\$596,810	\$14,502	\$611,313
18	<b>Sub Total</b>	<b>\$581,346</b>	<b>\$15,464</b>	<b>\$596,810</b>	<b>\$14,502</b>	<b>\$611,313</b>
19						
20						
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27						
28	<b>TOTAL</b>	<b>\$581,346</b>	<b>\$15,464</b>	<b>\$596,810</b>	<b>\$14,502</b>	<b>\$611,313</b>
	(\$0)	\$0	(\$0)	\$0	(\$0)	

Column Notes

- (a) Page 2, Column i
- (b) Page 5, Line 35
- (c) (a) + (b)
- (d) Page 5, Line 45
- (e) (c) + (d)

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

		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
Explanation of Adjustments:							
1	Page 1	Adjustments: (to normalize Historic Year)					
2		Removal of Airplane Costs	Narragansett Electric Co.	Page 6	(\$24,289)	(\$18,458)	(\$5,831)
3		Reclass IFA Adjustment	Narragansett Electric Co.	Workpaper 1	\$124,617	\$124,617	\$0
4				\$0	\$0	\$0	
5				\$0	\$0	\$0	
6				\$0	\$0	\$0	
7				\$0	\$0	\$0	
8				\$0	\$0	\$0	
9		TOTAL		<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	
10							
11							
12							
13							
14							
15							
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
17							
18		General Inflation		4.63%	\$0	\$0	\$0
19			Narragansett Electric Company		\$37,591	\$28,292	\$9,299
20			National Grid USA Service Company		\$40,202	\$23,775	\$16,426
21			All Other Companies		\$0	\$0	\$0
22					\$0	\$0	\$0
23					\$0	\$0	\$0
24					\$0	\$0	\$0
25		TOTAL			<u>\$77,792</u>	<u>\$52,067</u>	<u>\$25,725</u>
26							
27	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)					
28							
29		General Inflation		2.66%	\$0	\$0	\$0
30			Narragansett Electric Company		\$22,596	\$17,007	\$5,590
31			National Grid USA Service Company		\$24,166	\$14,292	\$9,874
32			All Other Companies		\$0	\$0	\$0
33					\$0	\$0	\$0
34		TOTAL			<u>\$46,762</u>	<u>\$31,298</u>	<u>\$15,464</u>
35							
36							
37	Page 3	Adjustments: (to reflect conditions in the Rate Year 2021)					
38							
39		General Inflation		2.43%	\$0	\$0	\$0
40			Narragansett Electric Company		\$21,192	\$15,949	\$5,242
41			National Grid USA Service Company		\$22,663	\$13,403	\$9,260
42			All Other Companies		\$0	\$0	\$0
43					\$0	\$0	\$0
44		TOTAL			<u>\$43,855</u>	<u>\$29,352</u>	<u>\$14,502</u>
45							

Line Notes

- 19 Schedule 3, Page 8
- 30 Schedule 3, Page 8
- 40 Schedule 3, Page 8



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

For Historic Test Year ended Test Year Ended June 30, 2017 and Rate Year Ending August 31, 2019

Facility Name	Test Year Ended	Normalizing	Test Year Ended June 30,
	June 30, 2017		2017
	(Per Books)	Adjustments	(as Adjusted)
	Gas	Gas	Gas
	(a)	(b)	(c)
1 Intercompany Rent Northboro	\$835,187	\$0	\$835,187
2 Intercompany Rent Sutton	\$503,382	\$0	\$503,382
3 Intercompany Rent Worcester	\$116,247	\$0	\$116,247
4 Intercompany Rent Millbury	\$91,935	\$0	\$91,935
5 Intercompany Rent Brockton	\$1,992	\$0	\$1,992
6 AG Airplane O&M Rents	\$24,289	(\$24,289)	\$0
7 AG Rents and Maintenance	\$6,816	\$0	\$6,816
8 TOTAL Joint Facilities Expense	\$1,579,848	(\$24,289)	\$1,555,559

Column Notes

(a) Per Company Books

(c) (a) + (b)

## Compliance Attachment 2

### Schedule 19

### Uninsured Claims

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)						(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$569,525	\$4,250	\$565,275	(\$11,025)	(\$11,025)	\$0	\$558,500	(\$6,775)	\$565,275
2	National Grid USA Service Company	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
3	All Other Companies	\$23,205	\$16,172	\$7,033	(\$3,131)	(\$3,131)	\$0	\$20,074	\$13,041	\$7,033
4	<b>Total</b>	<b>\$1,648,059</b>	<b>\$801,565</b>	<b>\$846,495</b>	<b>(\$124,043)</b>	<b>(\$123,909)</b>	<b>(\$134)</b>	<b>\$1,524,017</b>	<b>\$677,655</b>	<b>\$846,361</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$1,648,059	\$801,565	\$846,495	(\$124,043)	(\$123,909)	(\$134)	\$1,524,017	\$677,655	\$846,361
18	<b>Sub Total</b>	<b>\$1,648,059</b>	<b>\$801,565</b>	<b>\$846,495</b>	<b>(\$124,043)</b>	<b>(\$123,909)</b>	<b>(\$134)</b>	<b>\$1,524,017</b>	<b>\$677,655</b>	<b>\$846,361</b>
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$1,648,059</b>	<b>\$801,565</b>	<b>\$846,495</b>	<b>(\$124,043)</b>	<b>(\$123,909)</b>	<b>(\$134)</b>	<b>\$1,524,017</b>	<b>\$677,655</b>	<b>\$846,361</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Per Company Books
- 2(a) Per Company Books
- 3(a) Per Company Books
- 1(e) Page 5, Line 38
- 2(e) Page 5, Line 40
- 3(e) Page 5, Line 4 + Page 5, Line 7 + Page 5, Line 11
- 19(a) Page 5, Line 31
- 19(b) Line 4(b)
- 19(c) Line 4(c)
- 28(a) - (i) Line 20(a) - (i)

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$558,500	(\$6,775)	\$565,275	\$955,618	\$1,162,517	(\$206,899)	\$1,514,119	\$1,155,742	\$358,376
2	National Grid USA Service Company	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
3	All Other Companies	\$20,074	\$13,041	\$7,033	\$0	\$0	\$0	\$20,074	\$13,041	\$7,033
4	<b>Total</b>	<b>\$1,524,017</b>	<b>\$677,655</b>	<b>\$846,361</b>	<b>\$955,618</b>	<b>\$1,162,517</b>	<b>(\$206,899)</b>	<b>\$2,479,635</b>	<b>\$1,840,172</b>	<b>\$639,463</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$1,524,017	\$677,655	\$846,361	\$955,618	\$1,162,517	(\$206,899)	\$2,479,635	\$1,840,172	\$639,463
18	Sub Total	\$1,524,017	\$677,655	\$846,361	\$955,618	\$1,162,517	(\$206,899)	\$2,479,635	\$1,840,172	\$639,463
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	<b>TOTAL</b>	<b>\$1,524,017</b>	<b>\$677,655</b>	<b>\$846,361</b>	<b>\$955,618</b>	<b>\$1,162,517</b>	<b>(\$206,899)</b>	<b>\$2,479,635</b>	<b>\$1,840,172</b>	<b>\$639,463</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Line Notes**

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$1,155,742	\$30,743	\$1,186,485	\$28,832	\$1,215,317
2	National Grid USA Service Company	\$671,389	\$17,859	\$689,248	\$16,749	\$705,996
3	All Other Companies	\$13,041	\$347	\$13,388	\$325	\$13,714
4	<b>Total</b>	<b>\$1,840,172</b>	<b>\$48,949</b>	<b>\$1,889,121</b>	<b>\$45,906</b>	<b>\$1,935,026</b>
5						
6						
Operation:						
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,840,172	\$48,949	\$1,889,121	\$45,906	\$1,935,026
20	<b>Sub Total</b>	<b>\$1,840,172</b>	<b>\$48,949</b>	<b>\$1,889,121</b>	<b>\$45,906</b>	<b>\$1,935,026</b>
21						
Maintenance:						
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27						
28	<b>TOTAL</b>	<b>\$1,840,172</b>	<b>\$48,949</b>	<b>\$1,889,121</b>	<b>\$45,906</b>	<b>\$1,935,026</b>
		\$0	\$0	\$0	\$0	\$0

**Line Notes**

- 1(a) Page 2, Line 1 (h)
- 2(a) Page 2, Line 2 (h)
- 3(a) Page 2, Line 3 (h)
- 1(b) Page 5, Line 38(b)
- 2(b) Page 5, Line 40(b)
- 3(b) Page 5, Line 42(b)
- 1(d) Page 5, Line 49(b)
- 2(d) Page 5, Line 51(b)
- 3(d) Page 5, Line 53(b)
- 19(a) - (e) Line 4(a) - (e)
- 28(a) - (e) Line 19(a) - (e)

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

	Rate Year Ending August 31, 2019 <u>Gas</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (b)	Rate Year Ending August 31, 2020 <u>Gas</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (d)	Rate Year Ending August 31, 2021 <u>Gas</u> (e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$358,376	\$9,533	\$367,909	\$376,849
2	National Grid USA Service Company	\$274,054	\$7,290	\$281,344	\$288,180
3	All Other Companies	\$7,033	\$187	\$7,220	\$7,395
4	Total	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$672,425</u>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
17		\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$639,463	\$17,010	\$656,472	\$672,425
20	Sub Total	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$672,425</u>
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$672,425</u>
		\$0	\$0	\$0	\$0

**Line Notes**

- 1(a) Page 2, Line 1 (i)
- 2(a) Page 2, Line 2 (i)
- 3(a) Page 2, Line 3 (i)
- 1(b) Page 5, Line 38(c)
- 2(b) Page 5, Line 40(c)
- 3(b) Page 5, Line 42(c)
- 1(d) Page 5, Line 49(c)
- 2(d) Page 5, Line 51(c)
- 3(d) Page 5, Line 53(c)
- 19(a) - (e) Line 4(a) - (e)
- 28(a) - (e) Line 19(a) - (e)

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

Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1 Page 1 Adjustments: (to normalize Historic Year)					
2 (IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1 Line 26(a)	(\$581)	(\$581)	\$0
3 (IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 26(b)	(\$106,704)	(\$106,704)	\$0
4 (IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-1 Line 26(c)	(\$2,209)	(\$2,209)	\$0
5 Inspection & Maintenance	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(e)	(\$4,432)	(\$4,432)	\$0
6 Inspection & Maintenance	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(e)	(\$21)	(\$21)	\$0
7 Inspection & Maintenance	All Other Companies	Schedule MAL-3 Page 6, Line 13(e)	(\$782)	(\$782)	\$0
8 Parent Company Funding Initiatives	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(g)	(\$4,180)	(\$4,180)	\$0
9 Major Storm Fund adjustment	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(f)	\$0	-	\$0
10 Major Storm Fund adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$2,550)	(2,550)	\$0
11 Major Storm Fund adjustment	All Other Companies	Schedule MAL-3 Page 6, Line 13(f)	(\$140)	(140)	\$0
12 FCM Adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$59)	(59)	\$0
13 RI Government Relations and Federal Affairs	Narragansett Electric Company		(\$1,833)	(1,833)	\$0
14 RI Government Relations and Federal Affairs	National Grid USA Service Company		(\$553)	(419)	(\$134)
15 TOTAL			<u>(\$124,043)</u>	<u>(\$123,909)</u>	<u>(\$134)</u>
16					
17					
18					
19					
20					
21					
22 Page 2 Adjustments: (to reflect conditions in the Rate Year 2019)					
23					
24 General inflation %			(a) = (b) + (c)	(b)	(c)
25	4.63%	Narragansett Electric Company	\$0	\$0	\$0
26		National Grid USA Service Co.	\$0	\$0	\$0
27		All Other Companies	\$326	\$0	\$326
28					
29					
30					
31	5 Year average adj for General/Auto & WC cClaims	Narragansett Electric	\$955,618	\$1,162,517	(\$206,899)
32					
33	TOTAL		<u>\$955,944</u>	<u>\$1,162,517</u>	<u>(\$206,573)</u>
34					
35					
36					
37					
38 Page 2 Adjustments: (to reflect conditions in the Rate Year 2020)					
39					
40 General inflation %			(a) = (b) + (c)	(b)	(c)
41	2.66%	Narragansett Electric Company	\$40,276	\$30,743	\$9,533
42		National Grid USA Service Co.	\$25,149	\$17,859	\$7,290
43		All Other Companies	\$534	\$347	\$187
44					
45					
46	5 Year average adj for General/Auto & WC cClaims	Narragansett Electric			
47					
48	Page 2 Adjustments: (to reflect conditions in the Rate Year 2021)		<u>\$65,958</u>	<u>\$48,949</u>	<u>\$17,010</u>
49					
50	General inflation %		(a) = (b) + (c)	(b)	(c)
51	2.43%	Narragansett Electric Company	\$37,772	\$28,832	\$8,940
52		National Grid USA Service Co.	\$23,585	\$16,749	\$6,837
53		All Other Companies	\$501	\$325	\$175
54					
55					
56					
57					
58					
59	5 Year average adj for General/Auto & WC cClaims				
60					
61	TOTAL		<u>\$61,858</u>	<u>\$45,906</u>	<u>\$15,952</u>
62					

Line Notes  
29(b) Page 6, Line 25(c)  
29(c) Page 7 Line 17(c)  
38(b)-(c) Page 3, Line 1(a) x Schedule MAL-3, Page 8  
40(b)-(c) Page 3, Line 2(a) x Schedule MAL-3, Page 8  
42(b)-(c) Page 3, Line 3(a) x Schedule MAL-3, Page 8  
46 (a) - (c) Sum of Lines 38 -42  
49(b)-(c) Page 3, Line 1(c) x Schedule MAL-3, Page 8  
51(b)-(c) Page 3, Line 2(c) x Schedule MAL-3, Page 8  
53(b)-(c) Page 3, Line 3(c) x Schedule MAL-3, Page 8  
60 (a) - (c) Sum of Lines 49-53

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

1	Test Year Expense Per Books - Electric		\$801,565
2			
3	Less Amount applicable to the IFA		(\$123,909)
4			
5	Total Test Year Expense		\$677,655
6			
7			
8		Actual Claims Paid 12 Months Ended June 30, 2017	
9			
10			
11		General & Auto	Workers Comp
12		(a)	(b)
			(a)+(b) = (c)
13	2013	\$1,670,368	\$794,486
14	2014	\$2,719,916	\$526,305
15	2015	\$536,943	\$671,297
16	2016	\$962,120	\$562,058
17	2017	\$1,292,241	\$446,133
18			
19	5 yr Average before IFA	\$1,436,318	\$600,056
20			
21	Less Amount applicable to the IFA to General &Auto Only		13.66%
22			(\$196,201)
23	Proforma 5 yr Average for Claims after IFA		\$1,840,172
24			
25	Total Proforma Adjustment		\$1,162,517

**Line Notes**

- 1 Per Company Books
- 3 Page 5, Line 13
- 5 Line 1 + Line 3
- 13(a) Page 8, Line 15(a)
- 13(b) Page 9, Line 27(a)
- 14(a) Page 8, Line 15(b)
- 14(b) Page 9, Line 27(b)
- 15(a) Page 8, Line 15(c)
- 15(b) Page 9, Line 27(c)
- 16(a) Page 8, Line 15(d)
- 16(b) Page 9, Line 27(d)
- 17(a) Page 8, Line 15(e)
- 17(b) Page 9, Line 27(e)
- 19(a) - (c) (Line 13 - Line 17) divided by 5
- 21(b) Per Company Books
- 21(c) Line 21(b) x Line 19(a)
- 23 Line 19(c) + Line 21(c)
- 25 Line 23(c) - Line 5



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC Docket Nos. 4770/4780  
Compliance Attachment 2  
Schedule 19  
Page 7 of 9

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

1	Test Year Expense Per Books - Gas	\$846,361
2		
3		
4	<u>Actual Claims Paid 12 Months Ended June 30, 2017:</u>	
5		
6		
	<u>General &amp; Auto      Workers Comp      Total</u>	
7	(a)                      (b)                      (a)+(b) = (c)	
8	2013	\$497,217      \$213,569      \$710,786
9	2014	\$414,825      \$215,209      \$630,033
10	2015	\$473,266      \$206,567      \$679,833
11	2016	\$370,653      \$194,172      \$564,825
12	2017	\$401,099      \$210,737      \$611,835
13		
14	5 yr Average	<u>\$431,412      \$208,051      \$639,463</u>
15		
16		
17	Proforma Adjustment	<u><u>(\$206,899)</u></u>

**Line Notes**

- 1 Per Company Books
- 8(a) Page 8, Line 16(a)
- 8(b) Page 9, Line 28(a)
- 9(a) Page 8, Line 16(b)
- 9(b) Page 9, Line 28(b)
- 10(a) Page 8, Line 16(c)
- 10(b) Page 9, Line 28(c)
- 11(a) Page 8, Line 16(d)
- 11(b) Page 9, Line 28(d)
- 12(a) Page 8, Line 16(e)
- 12(b) Page 9, Line 28(e)
- 14(a) - (c) (Line 13 - Line 17) divided by 5
- 17 Line 14(c) - Line 1

The Narragansett Electric Company d/b/a National Grid  
General & Auto Claims Paid

Company	2013	2014	2015	2016	2017	Grand Total
	(a)	(b)	(c)	(d)	(e)	
1 Narragansett Electric (Electric)	\$1,649,938	\$2,199,782	\$832,352	\$958,458	\$1,291,540	\$6,932,070
2 Narragansett Electric (Gas)	\$489,198	\$210,666	\$589,217	\$369,216	\$400,824	\$2,059,121
3 National Grid USA Service Company	\$283,346	\$7,214,064	(\$4,097,204)	\$50,785	\$9,724	\$3,460,715
4 Grand Total	\$2,422,482	\$9,624,512	(\$2,675,635)	\$1,378,460	\$1,702,087	\$12,451,906
5						
6						
7 ServCo Percentage Charged to Narragansett Electric (Electric) - Total	7.21%					
8 ServCo Percentage Charged to Narragansett Electric(Gas) - Total	2.83%					
9						
<b>10 Service Co Portion General/Auto</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Grand Total</b>
11 Narragansett Electric (Electric)	\$20,429	\$520,134	(\$295,408)	\$3,662	\$701	\$249,518
12 Narragansett Electric (Gas)	\$8,019	\$204,158	(\$115,951)	\$1,437	\$275	\$97,938
13						
<b>14 Total Claims Paid by Segment</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Grand Total</b>
15 Narragansett Electric (Electric)	\$1,670,368	\$2,719,916	\$536,943	\$962,120	\$1,292,241	\$7,181,588
16 Narragansett Electric (Gas)	\$497,217	\$414,825	\$473,266	\$370,653	\$401,099	\$2,157,059
17						
<b>18 Total Claims Paid</b>	<b>\$2,167,584</b>	<b>\$3,134,740</b>	<b>\$1,010,209</b>	<b>\$1,332,773</b>	<b>\$1,693,340</b>	<b>\$9,338,647</b>

**Line Notes**

- 1 Per Company Data
- 2 Per Company Data
- 3 Per Company Data
- 7 Per Company Data
- 8 Per Company Data
- 11 Line 3 (a)-(e) x Line 7 (a)-(e)
- 12 Line 3 (a)-(e) x Line 8 (a)-(e)
- 15 Line 1 (a)-(e) + Line 11 (a)-(e)
- 16 Line 2 (a)-(e) + Line 12 (a)-(e)
- 18 Line 15 + Line 16

The Narragansett Electric Company d/b/a National Grid  
Workers Claims Paid

<u>Company</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Grand Total</u>
	(a)	(b)	(c)	(d)	(e)	
1 Narragansett Electric (Electric)	\$1,335,774	\$809,276	\$1,157,117	\$881,886	\$718,358	\$4,902,410
2 Narragansett Electric (Gas)	\$320,094	\$344,513	\$340,784	\$295,834	\$368,909	\$1,670,135
3 National Grid USA Service Company	\$4,190,735	\$3,634,468	\$3,217,816	\$3,681,166	\$2,713,471	\$17,437,657
4 Grand Total	\$5,846,604	\$4,788,257	\$4,715,717	\$4,858,886	\$3,800,738	\$24,010,202
5						
6 <b><u>Share of Worker's Comp Claims Paid for Rate Year Ended August 31, 2019</u></b>						
7 Percentage Charged to Narragansett Electric(Electric)	100.00%					
8 Percentage Charged to Narragansett Electric(Gas)	100.00%					
9 O&M Percentage for Narragansett Electric Claims Paid	46.60%					
10 O&M Percentage for Narragansett Gas Claims Paid	44.82%					
11						
12 ServCo Percentage Charged to Narragansett Electric (Electric) - Total	7.21%					
13 ServCo Percentage Charged to Narragansett Electric(Gas) - Total	2.83%					
14						
15 ServCo Percentage Charged to Narragansett Electric O&M Labor	56.93%					
16 ServCo Percentage Charged to Narragansett Gas O&M Labor	59.11%					
17						
18 <b><u>Service Co Portion Workers Comp</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>Total</u></b>
19 Narragansett Electric (Electric)	\$172,015	\$149,182	\$132,080	\$151,099	\$111,379	\$715,755
20 Narragansett Electric (Gas)	\$70,103	\$60,798	\$53,828	\$61,579	\$45,391	\$291,699
21						
22 <b><u>Narragansett Electric O&amp;M Portion</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>Total</u></b>
23 Narragansett Electric (Electric)	\$622,471	\$377,122	\$539,216	\$410,959	\$334,755	\$2,284,523
24 Narragansett Electric (Gas)	\$143,466	\$154,411	\$152,739	\$132,593	\$165,345	\$748,554
25						
26 <b><u>Total Claims Paid</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>Total</u></b>
27 Narragansett Electric (Electric)	\$794,486	\$526,305	\$671,297	\$562,058	\$446,133	\$3,000,279
28 Narragansett Electric (Gas)	\$213,569	\$215,209	\$206,567	\$194,172	\$210,737	\$1,040,254
29						
30 <b>Grand Total</b>	<b><u>\$1,008,055</u></b>	<b><u>\$741,513</u></b>	<b><u>\$877,864</u></b>	<b><u>\$756,230</u></b>	<b><u>\$656,870</u></b>	<b><u>\$4,040,532</u></b>

**Line Notes**

- 1 Per Company Data
- 2 Per Company Data
- 3 Per Company Data
- 7 Per Company Data
- 8 Per Company Data
- 9 Schedule MAL-12, Page 6 Line 4(f)
- 10 Schedule MAL-12, Page 7 Line 4(f)
- 12 Per Company Data
- 13 Per Company Data
- 15 Schedule MAL-12, Page 8 Line 6(f)
- 16 Schedule MAL-12, Page 9 Line 6(f)
- 19 Line 3 (a)-(e) x Line 12(a) x Line 15(a)
- 20 Line 3 (a)-(e) x Line 13(a) x Line 16(a)
- 23 Line 1 (a)-(e) x Line 7(a) x Line 9(a)
- 24 Line 2 (a)-(e) x Line 8(a) x Line 10(a)
- 30 Line 27 (a) - (e) + Line 28 (a) - (e)

## Compliance Attachment 2

### Schedule 20

### Insurance Premium

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$4,059	\$968	\$3,091	(\$132)	(\$132)	\$0	\$3,927	\$836	\$3,091
2	National Grid USA Service Company	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
20	Sub Total	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
Line Notes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1(a)	Per Company Books									
1(b)	Page 3, Line 2									
1(c)	Line 1(a) plus Line 1(b)									
2(a)	Per Company Books									
2(c)	Line 2(a) plus Line 2(b)									
19(a)	Per Company Books									
19(b)	Page 3, Line 19									
19(c)	Line 19(a) plus Line 19(b)									
28(a)	Per Company Books									
28(b)	Page 3, Line 19									
28(c)	Line 19(a) plus Line 19(b)									

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$3,927	\$836	\$3,091	\$0	\$0	\$0	\$3,927	\$836	\$3,091
2	National Grid USA Service Company	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,058	\$918,833
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$2,639,729</b>	<b>\$1,810,745</b>	<b>\$828,984</b>	<b>\$373,090</b>	<b>\$280,149</b>	<b>\$92,940</b>	<b>\$3,012,818</b>	<b>\$2,090,894</b>	<b>\$921,924</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
18	<b>Sub Total</b>	<b>\$2,639,729</b>	<b>\$1,810,745</b>	<b>\$828,984</b>	<b>\$373,090</b>	<b>\$280,149</b>	<b>\$92,940</b>	<b>\$3,012,818</b>	<b>\$2,090,894</b>	<b>\$921,924</b>
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$2,639,729</b>	<b>\$1,810,745</b>	<b>\$828,984</b>	<b>\$373,090</b>	<b>\$280,149</b>	<b>\$92,940</b>	<b>\$3,012,818</b>	<b>\$2,090,894</b>	<b>\$921,924</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Electric	Electric	Electric	Electric	Electric	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$836	\$22	\$858	\$21	\$879
2	National Grid USA Service Company	\$2,090,058	\$55,596	\$2,145,654	\$52,139	\$2,197,793
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,090,894	\$55,618	\$2,146,512	\$52,160	\$2,198,672
20	<b>Sub Total</b>	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	<b>TOTAL</b>	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) - 3(a) Page 2, Lines 1(h) - 3(h)
- 1(b) - 3(b) Page 5, Lines 25(b) & 26(b)
- 1(d) - 3(d) Page 5, Lines 34(b) & 35(b)
- 4 Sum of Lines 1 to 3
- 19 Line 4
- 28 Line 20

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$3,091	\$24,441	\$27,532	\$22,328	\$49,860
2	National Grid USA Service Company	\$918,833	\$0	\$918,833	\$0	\$918,833
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$921,924</b>	<b>\$24,441</b>	<b>\$946,365</b>	<b>\$22,328</b>	<b>\$968,693</b>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$921,924	\$24,441	\$946,365	\$22,328	\$968,693
18	<b>Sub Total</b>	<b>\$921,924</b>	<b>\$24,441</b>	<b>\$946,365</b>	<b>\$22,328</b>	<b>\$968,693</b>
19						
20	<b>Maintenance:</b>					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25						
26						
27						
28	<b>TOTAL</b>	<b>\$921,924</b>	<b>\$24,441</b>	<b>\$946,365</b>	<b>\$22,328</b>	<b>\$968,693</b>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) - 3(a) Page 2, Lines 1(i) - 3(i)
- 1(b) - 3(b) Page 5, Lines 25(c) & 26(c)
- 1(d) - 3(d) Page 5, Lines 34(c) & 35(c)
- 4 Sum of Lines 1 to 3
- 19 Line 4
- 28 Line 20



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

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1 Page 1 Adjustments: (to normalize Historic Year)					
2 (IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1, Line 10(a)	(\$132)	(\$132)	\$0
3 (IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Line 10(b)	(\$286,349)	(\$286,349)	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8					
9 TOTAL			<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>
10					
11					
12					
13 Page 2 Adjustments: (to reflect conditions in the Rate Year)					
14			(a) = (b) + (c)	(b)	(c)
15			\$0	\$0	\$0
16 4.63%	Narragansett Electric Company		\$373,090	\$280,149	\$92,940
17	National Grid USA Service Co.		\$0	\$0	-
18					
19					
20 TOTAL			<u>\$373,090</u>	<u>\$280,149</u>	<u>\$92,940</u>
21					
22 Page 2 Adjustments: (to reflect conditions in the Rate Year)					
23			(a) = (b) + (c)	(b)	(c)
24 General inflation %			\$104	\$22	\$82
25 2.66%	Narragansett Electric Company		\$80,037	\$55,596	\$24,441
26	National Grid USA Service Company		\$0	\$0	\$0
27	All Other Companies				
28					
29 TOTAL			<u>\$80,141</u>	<u>\$55,618</u>	<u>\$24,523</u>
30					
31 Page 2 Adjustments: (to reflect conditions in the Rate Year)					
32			(a) = (b) + (c)	(b)	(c)
33 General inflation %			\$690	\$21	\$669
34 2.43%	Narragansett Electric Company		\$74,467	\$52,139	\$22,328
35	National Grid USA Service Company		\$0	\$0	\$0
36	All Other Companies				
37					
38 TOTAL			<u>\$75,157</u>	<u>\$52,160</u>	<u>\$22,997</u>

**Line Notes**

- 17(b) Page 6, Line 76(j)
- 17(c) Page 7, Line 72(j)
- 25(b) Page 3, Line 1(a) x Schedule 3, Page 8
- 25(c) Page 4, Line 1(a) x Schedule 3, Page 8
- 26(b) Page 3, Line 2(a) x Schedule 3, Page 8
- 26(c) Page 4, Line 2(a) x Schedule 3, Page 8
- 34(b) Page 3, Line 1(c) x Schedule 3, Page 8
- 34(c) Page 4, Line 1(c) x Schedule 3, Page 8
- 35(b) Page 3, Line 2(c) x Schedule 3, Page 8
- 35(c) Page 4, Line 2(c) x Schedule 3, Page 8





THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC Docket Nos. 4770/4780  
Compliance Attachment 2  
Schedule 20  
Page 8 of 8

Narragansett Electric Company  
Insurance Premiums Inflation  
Rate Year Ending August 31, 2019

<u>Line of Coverage</u>	<u>Policy Period</u>
1 Test Year begins	7/1/2016
2 Test Year ends	6/30/2017
3 Test Year Midpoint	12/30/2016
4	
5 Rate Year Begins	9/1/2018
6 Rate Year Ends	8/31/2019
7 Rate Year Midpoint	3/2/2019
8	
9 General Inflation %	4.63%
10	
11 Days Covered	792
12	
13 Daily Rate	0.0057%

**Line Notes**

- 1 Per Company Books
- 2 Per Company Books
- 3 Per Company Books
- 5 Per Company Books
- 6 Per Company Books
- 7 Per Company Books
- 9 Page 5 Line 16
- 11 Line 7- Line 3
- 13 (1+Line 9) x (1 Divided by Line 11) -1

## Compliance Attachment 2

### Schedule 21

### Regulatory Assessments

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)			(as Adjusted)					
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
20 Sub Total	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

- (a) Per Company Books
- (b) Per Company Books
- (c) Per Company Books
- (e) Page 5 Line 8(c)

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
2	National Grid USA Service Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
20	Sub Total	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

- (b) Page 1, Line 1(h)
- (c) Page 1, Line 1(i)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
5					
6					
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
20 Sub Total	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
21					
Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Line 1(h)



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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$1,897,662	\$0	\$1,897,662	\$0	\$1,897,662
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
20 Sub Total	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Line 1(i)

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

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1					
2	Page 1	Adjustments: (to normalize Historic Year)			
3		Integrated Facility Agreement			
4		Narragansett Electric Company	(\$678,167)	(\$678,167)	\$0
5		National Grid USA Service Company	\$0	\$0	\$0
6		All Other Companies	\$0	\$0	\$0
7			\$0	\$0	\$0
8			<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>
9					
10					
11					
12	Page 2	Adjustments: (to reflect conditions in the Rate Year)			
13					
14					
15					
16					
17					
18					
19					
20					
21		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## Compliance Attachment 2

### Schedule 22

#### Uncollectible Accounts

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)						(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$13,021,205	\$8,985,373	\$4,035,832	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,726,561	\$3,997,392	\$5,729,169
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$12,978,156</b>	<b>\$8,952,665</b>	<b>\$4,025,491</b>	<b>(\$3,294,644)</b>	<b>(\$4,987,981)</b>	<b>\$1,693,337</b>	<b>\$9,683,512</b>	<b>\$3,964,684</b>	<b>\$5,718,828</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	<b>Sub Total</b>	<b>\$12,978,156</b>	<b>\$8,952,665</b>	<b>\$4,025,491</b>	<b>(\$3,294,644)</b>	<b>(\$4,987,981)</b>	<b>\$1,693,337</b>	<b>\$9,683,512</b>	<b>\$3,964,684</b>	<b>\$5,718,828</b>
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$12,978,156</b>	<b>\$8,952,665</b>	<b>\$4,025,491</b>	<b>(\$3,294,644)</b>	<b>(\$4,987,981)</b>	<b>\$1,693,337</b>	<b>\$9,683,512</b>	<b>\$3,964,684</b>	<b>\$5,718,828</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 4, Column (b)
- 1 (f) Page 5, Line 4, Column (c)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							
Provider Company:										
1	Narragansett Electric Company	\$9,726,561	\$3,997,392	\$5,729,169	(\$2,164,572)	\$157,586	(\$2,322,158)	\$7,561,988	\$4,154,978	\$3,407,011
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>	<u>\$7,518,940</u>	<u>\$4,122,270</u>	<u>\$3,396,670</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$9,683,512	\$3,964,684	\$5,718,828	(\$2,164,572)	\$157,586	(\$2,322,158)	\$7,518,940	\$4,122,270	\$3,396,670
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>	<u>\$7,518,940</u>	<u>\$4,122,270</u>	<u>\$3,396,670</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>	<u>\$7,518,940</u>	<u>\$4,122,270</u>	<u>\$3,396,670</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 16, Column (b)
- 1 (f) Page 5, Line 16, Column (c)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 <u>Electric</u> (b)	Rate Year Ending August 31, 2020 <u>Electric</u> (c)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 <u>Electric</u> (d)	Rate Year Ending August 31, 2021 <u>Electric</u> (e)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$4,154,978	\$158,099	\$4,313,077	\$50,826	\$4,363,903
2	National Grid USA Service Company	(\$32,707)	(\$1,245)	(\$33,952)	(\$400)	(\$34,352)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$4,122,270</u>	<u>\$156,855</u>	<u>\$4,279,125</u>	<u>\$50,426</u>	<u>\$4,329,551</u>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$4,122,270	\$156,855	\$4,279,125	\$50,426	\$4,329,551
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$4,122,270</u>	<u>\$156,855</u>	<u>\$4,279,125</u>	<u>\$50,426</u>	<u>\$4,329,551</u>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$4,122,270</u>	<u>\$156,855</u>	<u>\$4,279,125</u>	<u>\$50,426</u>	<u>\$4,329,551</u>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 24, Column (b)
- 1 (d) Page 5, Line 33, Column (b)
- 2 (b) Page 5, Line 25, Column (b)
- 2 (d) Page 5, Line 34, Column (b)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c)	(d)	(e)	
Provider Company:						
1	Narragansett Electric Company	\$3,407,011	\$111,417	\$3,518,428	\$109,567	\$3,627,995
2	National Grid USA Service Company	(\$10,341)	(\$338)	(\$10,679)	(\$333)	(\$11,011)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,396,670</u>	<u>\$111,079</u>	<u>\$3,507,749</u>	<u>\$109,234</u>	<u>\$3,616,983</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$3,396,670	\$111,079	\$3,507,749	\$109,234	\$3,616,983
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
18	Sub Total	<u>\$3,396,670</u>	<u>\$111,079</u>	<u>\$3,507,749</u>	<u>\$109,234</u>	<u>\$3,616,983</u>
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25						
26	TOTAL	<u>\$3,396,670</u>	<u>\$111,079</u>	<u>\$3,507,749</u>	<u>\$109,234</u>	<u>\$3,616,983</u>
27						
28		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 24, Column (c)
- 1 (d) Page 5, Line 33, Column (c)
- 2 (b) Page 5, Line 25, Column (c)
- 2 (d) Page 5, Line 34, Column (c)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Page 2					
14						
15						
16						
17						
18						
19						
20						
21	Page 3 & 4					
22						
23						
24						
25						
26						
27						
28						
29						
30	Page 3 & 4					
31						
32						
33						
34						
35						
36						
37						

Line Notes

- 4 (b) Page 6, Line 30, Column (d)
- 4 (c) Page 7, Line 30, Column (d)
- 6 Line 4
- 16 (b) Page 6, Line 44, Column (d)
- 16 (c) Page 7, Line 44, Column (d)
- 28 (b) Schedule 1-ELEC, Page 1, Line 7, Column (f)
- 28 (c) Schedule 1-GAS, Page 1, Line 7, Column (f)
- 37 (b) Schedule 1-ELEC, Page 2, Line 7, Column (f)
- 37 (c) Schedule 1-GAS, Page 2, Line 7, Column (f)



The Narragansett Electric Company d/b/a National Grid  
Adjustments To Operating Expenses  
Test Year Ended June 30, 2017  
Five Year Average of Uncollectibles Summary

		<b>Electric</b>		
Description		(a)	(b)	(c) = (b) / (a)
		Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1	Year:			
2				
3	2017	\$942,004,304	\$10,482,616	1.11%
4				
5	2016	\$953,099,808	\$11,564,520	1.21%
6				
7	2015	\$1,008,035,760	\$14,432,374	1.43%
8				
9	2014	\$957,941,438	\$13,671,739	1.43%
10				
11	2013	\$835,172,255	\$11,035,934	1.32%
12				
13		\$4,696,253,565	\$61,187,182	1.30%
14				
15	Five Year Average net Write-Off Rate			1.30%
16				
17				
18				
19				Base Rate
20				Distribution Revenue
21				(d)
22	Test Year Normalized Revenue			\$317,174,745
23				
24	Current Allowed Average Write-Off Rate			1.25%
25				
26	Allowable Bad Debt Expenses			\$3,964,684
27				
28	Less: Test Year Bad Debt Expense			\$8,952,665
29				
30	Test Year Bad Debt Expense Normalizing Adjustment			(\$4,987,981)
31				
32	Total Adjusted Test Year Revenue			\$317,174,745
33				
34	Add: Pro Forma Adjustments			(\$781,261)
35				
36	Total Rate Year Revenue			\$316,393,484
37				
38	Five Year Weighted Average Of Net Write-Offs			1.30%
39				
40	Rate Year Allowable Bad Debt Expenses			\$4,122,270
41				
42	Adjusted Test Year Bad Debt Expense			\$3,964,684
43				
44	Total Pro Forma Bad Debt Expense Adjustment			\$157,586

Line Notes

13 (a)	Sum of Lines 3 through 11	30	Line 26 - Line Line 28
13 (b)	Sum of Lines 3 through 11	32	Line 22
13 (c)	Line 13, Column B / Line 13, Column (a)	34	Page 8, Line 24 + Line 32 + Line 53, Column (c)
15	Line 13, Column (c)	36	Line 32 + Line 34
22	Page 8, Line 24 + Line 32 + Line 53, Column (b)	38	Line 15, Column (c)
24	Per RIPUC Docket No. 4323	40	Line 36 x Line 38
26	Line 22 x Line 24	42	Line 26
28	Page 1, Line 4, Column (b)	44	Line 40 - Line 44

The Narragansett Electric Company d/b/a National Grid  
Adjustments To Operating Expenses  
Test Year Ended June 30, 2017  
Five Year Average of Uncollectibles Summary

		<b>Gas</b>		
		(a)	(b)	(c)
Description		Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1	Year:			
2				
3	2017	\$351,000,976	\$4,581,913	1.31%
4				
5	2016	\$328,129,033	\$6,447,486	1.96%
6				
7	2015	\$411,397,186	\$10,542,786	2.56%
8				
9	2014	\$406,386,502	\$6,980,499	1.72%
10				
11	2013	_____	_____	0.00%
12				
13		\$1,496,913,696	\$28,552,684	1.91%
14				
15	Five Year Average net Write-Off Rate			1.91%
16				
17				
18				Base Rate
19				Distribution Revenue
20				(d)
21				
22	Test Year Normalized Revenue			\$179,837,361
23				
24	Current Allowed Average Write-Off Rate			3.18%
25				
26	Allowable Bad Debt Expenses			\$5,718,828
27				
28	Less: Test Year Bad Debt Expense			\$4,025,491
29				
30	Test Year Bad Debt Expense Normalizing Adjustment			\$1,693,337
31				
32	Total Adjusted Test Year Revenue			\$179,837,361
33				
34	Add: Pro Forma Adjustments			(\$1,762,267)
35				
36	Total Rate Year Revenue			\$178,075,094
37				
38	Five Year Weighted Average Of Net Write-Offs			1.91%
39				
40	Rate Year Allowable Bad Debt Expenses			\$3,396,670
41				
42	Adjusted Test Year Bad Debt Expense			\$5,718,828
43				
44	Total Pro Forma Bad Debt Expense Adjustment			(\$2,322,158)

Line Notes

13 (a)	Sum of Lines 3 through 11	30	Line 26 - Line Line 28
13 (b)	Sum of Lines 3 through 11	32	Line 22
13 (c)	Line 13, Column B / Line 13, Column (a)	34	Page 9, Line 25, Column (d)
15	Line 13, Column (c)	36	Line 32 + Line 34
22	Page 9, Line 25, Column (c)	38	Line 15, Column (c)
24	Per RIPUC Docket No. 4323	40	Line 36 x Line 38
26	Line 22 x Line 24	42	Line 26
28	Page 1, Line 4, Column (b)	44	Line 40 - Line 44

The Narragansett Electric Company d/b/a National Grid  
Adjustments To Revenue-Electric  
Test Year Ended June 30, 2017  
Test Year and Rate Year Billings

	Test Year Ended June 30, 2017 (a)	Adjusted Test Year June 30, 2017 (b)	Proforma Adjustment (c)	Rate Year Ending August 31, 2019 (d)
<b><u>Distribution Revenue</u></b>				
1 Customer	\$56,691,544	\$56,203,043	\$2,265,282	\$58,468,325
2 Distribution	\$181,979,904	\$184,989,411	(\$5,602,581)	\$179,386,831
3 RDM Adjustment	\$2,933,071	\$9,980,546	\$3,337,299	\$13,317,844
4 Subtotal of Annual Target Revenue	\$241,604,519	\$251,173,000	(\$9)	\$251,173,000
5				
6 Infrastructure, Safety and Reliability Capital	\$18,366,740	\$16,584,730	(\$538,335)	\$16,046,396
7 Infrastructure, Safety and Reliability Capital Adjustment	\$0	\$2,904,568	\$538,335	\$3,442,903
8 Subtotal of Infrastructure, Safety and Reliability Capital Revenue	\$18,366,740	\$19,489,298	\$0	\$19,489,298
9				
10 <b>Base Distribution</b>	<b>\$259,971,259</b>	<b>\$270,662,298</b>	<b>(\$9)</b>	<b>\$270,662,298</b>
11				
12				
<b><u>Other Distribution Revenue</u></b>				
14 Forfeited Discounts-Electric	\$1,657,293	\$1,657,293	\$0	\$1,657,293
15 Misc Service Revenue-Electric	\$233,788	\$1,510,311	(\$141,992)	\$1,368,319
16 Rent From Electric Property	\$3,822,134	\$2,884,893	\$0	\$2,884,893
17 Other Elec Rev-Misc	\$1,882,811	\$1,882,811	\$0	\$1,882,811
18 Other Elec Rev-IFA	\$9,680,425	\$0	\$0	\$0
19 Other Elec Rev-CIAC	\$1,197,705	\$0	\$0	\$0
20 Other Elec Rev-RISE EE Billing	\$131,920	\$0	\$0	\$0
21 M-1 Distribution Revenue	\$146,486	\$142,527	\$0	\$142,527
22 <b>Total Other Dist Revenue</b>	<b>\$18,752,562</b>	<b>\$8,077,836</b>	<b>(\$141,992)</b>	<b>\$7,935,844</b>
23				
24 <b>Subtotal Distribution Revenue</b>	<b>\$278,723,821</b>	<b>\$278,740,134</b>	<b>(\$141,992)</b>	<b>\$278,598,142</b>
25				
<b><u>Other Delivery Revenue with Uncollectible Recovered through Base Distribution</u></b>				
27 ISR O&M	\$8,360,493	\$10,281,965	(\$235,742)	\$10,046,223
28 CTC (Transition)	\$978,140	\$4,253,693	(\$93,139)	\$4,160,554
29 Pension Adjustment Factor	\$4,724,675	(\$6,340,259)	\$138,891	(\$6,201,368)
30 Storm Fund Replenishment Factor	\$0	\$21,482,289	(\$470,596)	\$21,011,693
31 Net Metering Surcharge	\$3,283,480	\$1,715,599	(\$37,582)	\$1,678,017
32 <b>Subtotal</b>	<b>\$17,346,788</b>	<b>\$31,393,288</b>	<b>(\$698,168)</b>	<b>\$30,695,120</b>
33				
<b><u>Other Delivery and Commodity Revenue with Uncollectible Recovered Outside Base Distribution</u></b>				
35 Standard Offer Service Admin	\$10,331,312	\$10,331,312	\$0	\$10,331,312
36 Commodity	\$269,132,978	\$269,132,978	\$0	\$269,132,978
37 Transmission	\$181,281,258	\$209,424,626	(\$4,904,102)	\$204,520,523
38 Energy Efficiency	\$78,518,199	\$83,879,844	(\$1,836,632)	\$82,043,212
39 LTCRER	\$34,690,580	\$49,528,610	(\$1,084,986)	\$48,443,625
40 RE Growth	\$2,033,798	\$7,843,670	\$271,489	\$8,115,159
41 <b>Subtotal</b>	<b>\$575,988,125</b>	<b>\$630,141,040</b>	<b>(\$7,554,230)</b>	<b>\$622,586,810</b>
42				
<b><u>Gross Earnings Tax</u></b>				
44 GET	\$34,789,546	n/a	n/a	n/a
45				
46 <b>Total Other &amp; GET</b>	<b>\$628,124,459</b>	<b>\$661,534,328</b>	<b>(\$8,252,398)</b>	<b>\$653,281,929</b>
47				
48 <b>Total Revenue</b>	<b>\$906,848,280</b>	<b>\$940,274,462</b>	<b>(\$8,394,390)</b>	<b>\$931,880,071</b>
49				
<b><u>Non-Revenue Billings</u></b>				
51 Renewables	\$2,233,376	\$2,238,786	(\$49,020)	\$2,189,765
52 LIHEAP Enhancement	\$4,578,123	\$4,802,538	\$107,919	\$4,910,457
53 <b>Subtotal</b>	<b>\$6,811,500</b>	<b>\$7,041,324</b>	<b>\$58,898</b>	<b>\$7,100,222</b>
54				
55 <b>Total Billings</b>	<b>\$913,659,780</b>	<b>\$947,315,785</b>	<b>(\$8,335,492)</b>	<b>\$938,980,293</b>

- (a) from general ledger and billing system
- (b) Pages 5 and 10
- (c) Page 7 and 12

- 31 Reflected in LTCRER amount on Line (23)
- 51 Reclassified from Income Statement to Balance Sheet via manual journal entry. Does not include Uncollectible Recovery.
- 52 Reclassified from Income Statement to Balance Sheet via manual journal entry. Does not include Uncollectible Recovery.

The Narragansett Electric Company d/b/a National Grid  
Adjustments To Revenue-Gas  
Test Year Ended June 30, 2017  
Test Year and Rate Year Billings

	Test Year Ended June 30, 2017	Normalizing Adjustment	Normalized Test Year	Proforma Adjustment	Rate Year Ending August 31, 2019
Billed Base Revenue	(a)	(b)	(c)	(d)	(e)
1 Delivery	\$169,061,454	\$2,391,422	\$171,452,876	\$1,955,965	\$173,408,841
2 Environmental in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000
3 Paperless Bill Credits	\$0	\$0	\$0	\$0	\$0
4 RDM Adjustment	\$1,332,052	\$0	\$1,332,052	(\$3,916,702)	(\$2,584,650)
5					
6 Sub-Total	\$171,796,354	\$2,298,574	\$174,094,928	(\$1,960,737)	\$172,134,190
7					
8 Other Dominion & Gas Lights	\$247,144	\$0	\$247,144	\$0	\$247,144
9 Non-Firm Revenue	\$2,466,036	(\$1,077,919)	\$1,388,117	\$0	\$1,388,117
10					
11 Sub-Total	\$174,509,534	\$1,220,655	\$175,730,189	(\$1,960,737)	\$173,769,452
12					
13 Rental Expense	\$248,262	\$0	\$248,262	\$0	\$248,262
14 Miscellaneous Fees	(\$1,143)	\$556,663	\$555,520	\$198,470	\$753,990
15 AFUDC/Equity	\$0	(\$23,725)	(\$23,725)	\$0	(\$23,725)
16					
17 Miscellaneous Bill Adj	(\$51,583)	\$0	(\$51,583)	\$0	(\$51,583)
18 Non Utility Billing	\$0	\$937,241	\$937,241	\$0	\$937,241
19					
20 Total	\$174,705,070	\$2,690,832	\$177,395,903	(\$1,762,267)	\$175,633,636
21					
22 Other Charges Not in Revenue	\$0	\$0	\$0	\$0	\$0
23 LIHEAP Enhancement Revenue	\$2,441,458	\$0	\$2,441,458	\$0	\$2,441,458
24					
25 Total Revenues	\$177,146,529	\$2,690,832	\$179,837,361	(\$1,762,267)	\$178,075,094

## Compliance Attachment 2

### Schedule 23

#### Postage

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)			(as Adjusted)			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$10,968	\$7,126	\$3,841	(\$600)	(\$526)	(\$73)	\$10,368	\$6,600	\$3,768
2	National Grid USA Service Company	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$3,780,429</b>	<b>\$2,460,952</b>	<b>\$1,319,478</b>	<b>(\$24,107)</b>	<b>(\$16,697)</b>	<b>(\$7,410)</b>	<b>\$3,756,323</b>	<b>\$2,444,255</b>	<b>\$1,312,068</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$74	\$0	\$74	\$0	\$0	\$0	\$74	\$0	\$74
11	Transmission Expenses	\$1,037	\$1,037	\$0	(\$1,037)	(\$1,037)	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$8,941	\$5,714	\$3,228	\$0	\$0	\$0	\$8,941	\$5,714	\$3,228
14	Customer Accounts Expenses	\$3,748,165	\$2,439,497	\$1,308,668	(\$21,103)	(\$13,749)	(\$7,354)	\$3,727,062	\$2,425,748	\$1,301,314
15	Customer Service and Informational Expenses	\$487	\$192	\$295	\$0	\$0	\$0	\$487	\$192	\$295
16	Sales Expenses	\$52	\$34	\$18	\$0	\$0	\$0	\$52	\$34	\$18
17	Administrative & General Expenses	\$20,654	\$13,959	\$6,696	(\$1,914)	(\$1,908)	(\$6)	\$18,740	\$12,051	\$6,689
18	<b>Sub Total</b>	<b>\$3,779,411</b>	<b>\$2,460,433</b>	<b>\$1,318,978</b>	<b>(\$24,054)</b>	<b>(\$16,694)</b>	<b>(\$7,360)</b>	<b>\$3,755,357</b>	<b>\$2,443,739</b>	<b>\$1,311,618</b>
19										
20	<b>Maintenance:</b>									
21	Transmission Expenses	\$53	\$53	\$0	(\$53)	(\$53)	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$966	\$466	\$500	\$0	\$50	(\$50)	\$966	\$516	\$450
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Sub Total</b>	<b>\$1,019</b>	<b>\$518</b>	<b>\$500</b>	<b>(\$53)</b>	<b>(\$3)</b>	<b>(\$50)</b>	<b>\$966</b>	<b>\$516</b>	<b>\$450</b>
25										
26	<b>TOTAL</b>	<b>\$3,780,429</b>	<b>\$2,460,952</b>	<b>\$1,319,478</b>	<b>(\$24,107)</b>	<b>(\$16,697)</b>	<b>(\$7,410)</b>	<b>\$3,756,323</b>	<b>\$2,444,255</b>	<b>\$1,312,068</b>
27										
28		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$10,368	\$6,600	\$3,768	\$480	\$306	\$174	\$10,848	\$6,905	\$3,943
2	National Grid USA Service Company	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$3,756,323</b>	<b>\$2,444,255</b>	<b>\$1,312,068</b>	<b>\$173,918</b>	<b>\$113,169</b>	<b>\$60,749</b>	<b>\$3,930,240</b>	<b>\$2,557,424</b>	<b>\$1,372,817</b>
<b>Operation:</b>										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$74	\$0	\$74	\$3	\$0	\$3	\$78	\$0	\$78
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$8,941	\$5,714	\$3,228	\$414	\$265	\$149	\$9,355	\$5,978	\$3,377
15	Customer Accounts Expenses	\$3,727,062	\$2,425,748	\$1,301,314	\$172,563	\$112,312	\$60,251	\$3,899,625	\$2,538,060	\$1,361,565
16	Customer Service and Informational Expenses	\$487	\$192	\$295	\$23	\$9	\$14	\$509	\$201	\$308
18	Sales Expenses	\$52	\$34	\$18	\$2	\$2	\$1	\$54	\$36	\$18
19	Administrative & General Expenses	\$18,740	\$12,051	\$6,689	\$868	\$558	\$310	\$19,608	\$12,609	\$6,999
20	<b>Sub Total</b>	<b>\$3,755,357</b>	<b>\$2,443,739</b>	<b>\$1,311,618</b>	<b>\$173,873</b>	<b>\$113,145</b>	<b>\$60,728</b>	<b>\$3,929,230</b>	<b>\$2,556,884</b>	<b>\$1,372,346</b>
<b>Maintenance:</b>										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$966	\$516	\$450	\$45	\$24	\$21	\$1,011	\$540	\$471
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$966</b>	<b>\$516</b>	<b>\$450</b>	<b>\$45</b>	<b>\$24</b>	<b>\$21</b>	<b>\$1,011</b>	<b>\$540</b>	<b>\$471</b>
28	<b>TOTAL</b>	<b>\$3,756,323</b>	<b>\$2,444,255</b>	<b>\$1,312,068</b>	<b>\$173,918</b>	<b>\$113,169</b>	<b>\$60,749</b>	<b>\$3,930,240</b>	<b>\$2,557,424</b>	<b>\$1,372,817</b>
		\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Line Notes:

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$6,905	\$184	\$7,089	\$172	\$7,261
2 National Grid USA Service Company	\$2,550,518	\$67,844	\$2,618,362	\$63,626	\$2,681,988
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$2,557,424</u>	<u>\$68,027</u>	<u>\$2,625,451</u>	<u>\$63,798</u>	<u>\$2,689,250</u>
5					
6					
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$5,978	\$159	\$6,137	\$149	\$6,286
15 Customer Accounts Expenses	\$2,538,060	\$67,512	\$2,605,572	\$63,315	\$2,668,888
16 Customer Service and Informational Expenses	\$201	\$5	\$206	\$5	\$212
18 Sales Expenses	\$36	\$1	\$37	\$1	\$38
19 Administrative & General Expenses	\$12,609	\$335	\$12,944	\$315	\$13,259
20 Sub Total	<u>\$2,556,884</u>	<u>\$68,013</u>	<u>\$2,624,897</u>	<u>\$63,785</u>	<u>\$2,688,682</u>
21					
Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$540	\$14	\$554	\$13	\$568
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$540</u>	<u>\$14</u>	<u>\$554</u>	<u>\$13</u>	<u>\$568</u>
27					
28 TOTAL	<u>\$2,557,424</u>	<u>\$68,027</u>	<u>\$2,625,451</u>	<u>\$63,798</u>	<u>\$2,689,250</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28



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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$3,943	\$105	\$4,047	\$98	\$4,146
2	National Grid USA Service Company	\$1,368,874	\$36,412	\$1,405,286	\$34,148	\$1,439,435
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$1,372,817	\$36,517	\$1,409,334	\$34,247	\$1,443,580
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$78	\$2	\$80	\$2	\$82
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$3,377	\$90	\$3,467	\$84	\$3,551
15	Customer Accounts Expenses	\$1,361,565	\$36,218	\$1,397,783	\$33,966	\$1,431,749
16	Customer Service and Informational Expenses	\$308	\$8	\$316	\$8	\$324
18	Sales Expenses	\$18	\$0	\$19	\$0	\$19
19	Administrative & General Expenses	\$6,999	\$186	\$7,185	\$175	\$7,360
20	Sub Total	\$1,372,346	\$36,504	\$1,408,850	\$34,235	\$1,443,085
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$471	\$13	\$483	\$12	\$495
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$471	\$13	\$483	\$12	\$495
27						
28	TOTAL	\$1,372,817	\$36,517	\$1,409,334	\$34,247	\$1,443,580
		\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28

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

	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1	(\$541)	(\$541)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1	(\$2,455)	(\$2,455)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1	\$0	\$0	\$0
5		Segment Reclassification	Narragansett Electric Company		\$0	\$50	(\$50)
6		Segment Reclassification	National Grid USA Service Company		(\$0)	\$6	(\$6)
7		Segment Reclassification	All Other Companies		\$0	\$0	\$0
8		Postal rate change	Narragansett Electric Company		(\$51)	(\$28)	(\$23)
9		Postal rate change	National Grid USA Service Company		(\$21,052)	(\$13,721)	(\$7,331)
10		Postal rate change	National Grid USA Service Company		\$0	\$0	\$0
11		Parent Company Funding Initiatives	Narragansett Electric Company		(\$7)	(\$7)	\$0
12			Total		<u>(\$24,107)</u>	<u>(\$16,697)</u>	<u>(\$7,410)</u>
13							
14	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
15		General Inflation%					
16			4.63% Narragansett Electric Company		\$480	\$306	\$174
17			National Grid USA Service Company		\$173,438	\$112,863	\$60,574
18			All Other Companies		\$0	\$0	\$0
19			TOTAL		<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>
20							
21							
22	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2020)					
23		General inflation %					
24			2.66% Narragansett Electric Company		\$289	\$184	\$105
25			National Grid USA Service Company		\$104,256	\$67,844	\$36,412
26			All Other Companies		\$0	\$0	\$0
27			TOTAL		<u>\$104,544</u>	<u>\$68,027</u>	<u>\$36,517</u>
28							
29	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2021)					
30		General inflation %					
31			2.43% Narragansett Electric Company		\$271	\$172	\$98
32			National Grid USA Service Company		\$97,775	\$63,626	\$34,148
33			All Other Companies		\$0	\$0	\$0
34			TOTAL		<u>\$98,045</u>	<u>\$63,798</u>	<u>\$34,247</u>

Line Notes

- 12 Sum of Lines 1 through 5
- 17 (b) Page 2, Line 1, Column (b) x Schedule 3, Page 8
- 17 (c) Page 2, Line 1, Column (c) x Schedule 3, Page 8
- 18 (b) Page 2, Line 2, Column (b) x Schedule 3, Page 8
- 18 (c) Page 2, Line 2, Column (c) x Schedule 3, Page 8
- 20 Sum of Lines 17 through 19
- 24 (b) Page 3, Line 1, Column (a) x Schedule 3, Page 8
- 24 (c) Page 4, Line 1, Column (a) x Schedule 3, Page 8
- 25 (b) Page 3, Line 2, Column (a) x Schedule 3, Page 8
- 25 (c) Page 4, Line 2, Column (a) x Schedule 3, Page 8
- 27 Sum of Lines 24 through 26
- 31 (b) Page 3, Line 1, Column (c) x Schedule 3, Page 8
- 31 (c) Page 4, Line 1, Column (c) x Schedule 3, Page 8
- 32 (b) Page 3, Line 1, Column (c) x Schedule 3, Page 8
- 32 (c) Page 4, Line 1, Column (c) x Schedule 3, Page 8
- 34 Sum of Lines 31 through 33

# USPS Announces Pricing Changes For 2017

Alerts

The USPS has released the following Industry Alert, announcing the pricing changes for 2017 filed with the PRC today.

SHARE

FACEDBOOK  
TWITTER  
LINKDIN



## Postal Service Announces 2017 Mailing Services Prices

*Single Price for Commercial Letters up to 3.5 ounces, Adjusts FSS Pricing; Allows Extra Weight for Standard Flats*

WASHINGTON — The United States Postal Service today filed notice with the Postal Regulatory Commission (PRC) of price changes for Mailing Services products planning to take effect in January 2017. The proposal includes a two cent increase in the price of a First-Class Mail Forever stamp, returning the price to 49 cents, which was the price of a Forever stamp before the Postal Service was required to remove the exigent surcharge by the PRC. The new prices, if approved, include a single price for First-Class Mail commercial presort letters weighing up to 3.5 ounces and a reduction in the one ounce meter price to 46 cents. This pricing strategy is designed to keep bills and statements in the mail by continuing to add value to commercial First-Class Mail.

Standard Mail is being rebranded as USPS Marketing Mail to better align the product name with our customer's use of this mail class. Proposed changes in Marketing Mail include removing the Flats Sequencing System (FSS) pricing which was of concern to mailers. This change will ensure that mailers pay for flats based on their volume density instead of the equipment flats are processed on. In addition, other changes include increasing the piece

pound breakpoint from 3.3 to 4.0 ounces for Marketing Mail Flats and Parcel shaped pieces to encourage mailers to include more content, which will lead to more sales for mailers and support volume growth.

Some examples of new prices as follows:

	<b>Edgent Price</b>	<b>Current Price</b>	<b>Proposed Price</b>	<b>% Change</b>
				(Current to Proposed)
<b>First-Class Letters</b>				
Meters	\$0.485	\$0.465	\$0.460	-1.1%
Auto AADC	\$0.416	\$0.399	\$0.403	1.0%
Auto 5-D	\$0.391	\$0.376	\$0.373	-0.8%
<b>Marketing Mail Letters</b>				
Auto 5-D DSCF	\$0.221	\$0.211	\$0.217	2.8%
Saturation DSCF	\$0.157	\$0.151	\$0.155	2.7%
<b>Flats – Piece Rated</b>				
Auto 5-D DSCF	\$0.348	\$0.333	\$0.335	0.6%
CR Basic DSCF	\$0.256	\$0.245	\$0.252	2.9%
CR/CR Pallet DSCF	\$0.251	\$0.240	\$0.232	-3.3%
CR/CR Pallet DDU	\$0.243	\$0.233	\$0.221	-5.2%

The last time Single Piece First-Class prices increased was in January 2014. Today's price change filing does not include any price change for Postcards, for letters being mailed to international destinations or for additional ounces for Single Piece Letters. Stamp prices have stayed consistent with the average annual rate of inflation since the Postal Service was formed in 1971. In addition, the incentive for Full-Service IMB remains the same at three tenths of a cent for First-Class and one tenth of a cent for Marketing Mail and Periodicals. The PRC will review the prices before they are scheduled to take effect on January 22, 2017.

Pricing for Periodicals, Package Services and Extra Services will also be adjusted next year and can be found at <http://www.prc.gov/docs/97/97431/NOTICE-FINAL.pdf>. Today's filing does not affect Postal Service Shipping products and services.

The Postal Service receives no tax dollars for operating expenses and relies on the sale of postage, products and services to fund its operations.

**We will be providing members with information regarding the impact on nonprofit rates as soon as possible.**

## Compliance Attachment 2

### Schedule 24

### Strike Contingency

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$8,019	\$8,019	\$0	\$0	\$0	\$0	\$8,019	\$8,019	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$0	\$0	\$175	\$175	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>
20	Sub Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) (b) + (c)
- (b) Per Company Books
- (c) Per Company Books
- (d) (e) + (f)
- (g) (h) + (i)
- (h) (b) + (e)

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
Provider Company:										
1	Narragansett Electric Company	\$8,019	\$8,019	\$0	\$371	\$371	\$0	\$8,390	\$8,390	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
18	Sub Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
Maintenance:										
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
27		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) (e) + (f)
- (d) Page 5, Line 26
- (e) (h) + (i)
- (f) (b) + (e)

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$8,390	\$223	\$8,614	\$209	\$8,823
2	National Grid USA Service Company	\$183	\$5	\$188	\$5	\$192
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$8,573	\$228	\$8,801	\$214	\$9,015
18	Sub Total	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25						
26	TOTAL	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
27		\$0	\$0	\$0	\$0	\$0
28						

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Line 37
- (c) (a) + (b)
- (d) Page 5, Line 48
- (e) (c) + (d)



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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0

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

		<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
	Explanation of Adjustments:			(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2				\$0	\$0	\$0
3				\$0	\$0	\$0
4						
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10						
11						
12						
13						
14						
15						
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)				
17						
18						
19		General inflation %				
20		4.63%	Narragansett Electric Company	\$371	\$371	\$0
21			National Grid USA Service Company	\$8	\$8	\$0
22			All Other Companies	\$0	\$0	\$0
23				\$0	\$0	\$0
24				\$0	\$0	\$0
25				\$0	\$0	\$0
26		TOTAL		<u>\$379</u>	<u>\$379</u>	<u>\$0</u>
27						
28	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)				
29						
30						
31		General inflation %				
32		2.66%	Narragansett Electric Company	\$223	\$223	\$0
33			National Grid USA Service Company	\$5	\$5	0
34			All Other Companies	\$0	\$0	0
35						
36						
37		TOTAL		<u>\$228</u>	<u>\$228</u>	<u>\$0</u>
38						
39	Page 3	Adjustments: (to reflect conditions in the Rate Year 2021)				
40						
41						
42		General inflation %				
43		2.43%	Narragansett Electric Company	\$209	\$209	\$0
44			National Grid USA Service Company	\$5	\$5	\$0
45			All Other Companies	\$0	\$0	\$0
46						
47						
48		TOTAL		<u>\$214</u>	<u>\$214</u>	<u>\$0</u>

Line Notes  
20 Schedule 3, Page 8  
32 Schedule 3, Page 8  
43 Schedule 3, Page 8

## Compliance Attachment 2

### Schedule 25

### Environmental Response Fund

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)						(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
18	<b>Sub Total</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	
19										
20										
21	<b>Maintenance:</b>									
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
26										
27										
28	<b>TOTAL</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes  
1 Per RIPUC Docket No. 2930  
4 Sum of Lines 1 through 3  
20 Sum of Lines 8 through 19  
26 Sum of Lines 23 through 25  
28 Line 20 + Line 26

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
	Total (a) = (b) + (c)	Electric (b)	Gas (c)						
<b>Provider Company:</b>									
1	Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>
<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.								
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses								
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
20	<b>Sub Total</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>
<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
28	<b>TOTAL</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,078,000</b>	<b>\$3,078,000</b>	<b>\$0</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 Per RIPUC Docket No. 2930
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1 Narragansett Electric Company	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
5					
6					
7 <b>Operation:</b>					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
20 Sub Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
21					
22 <b>Maintenance:</b>					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 <b>TOTAL</b>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 Per RIPUC Docket No. 2930
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27					
28	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

Explanation of Adjustments	Provider Company	Source Workpaper	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1 Page 1		Adjustments: (to normalize Historic Year)			
2		Narragansett Electric Company	\$0	\$0	\$0
3		National Grid USA Service Company	\$0	\$0	\$0
4		All Other Companies	\$0	\$0	\$0
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8					
9		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10					
11					
12					
13 Page 2		Adjustments: (to reflect conditions in the Rate Year)			
14					
15		General inflation %			
16		4.6300%			
17		Narragansett Electric Company	\$0	\$0	\$0
18		National Grid USA Service Company	\$0	\$0	\$0
19		All Other Companies			
20		Forecast specific initiatives - amount different from general inflation			
21		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



## Compliance Attachment 2

### Schedule 26

### Paperless Bill Credit

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

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$816,516</b>	<b>\$551,281</b>	<b>\$265,235</b>	<b>\$816,516</b>	<b>\$551,281</b>	<b>\$265,235</b>
<b>Operation:</b>										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$816,516</b>	<b>\$551,281</b>	<b>\$265,235</b>	<b>\$816,516</b>	<b>\$551,281</b>	<b>\$265,235</b>
<b>Maintenance:</b>										
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
28	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$816,516</b>	<b>\$551,281</b>	<b>\$265,235</b>	<b>\$816,516</b>	<b>\$551,281</b>	<b>\$265,235</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 3, Column (b)
- 1 (f) Page 5, Line 3, Column (c)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
Provider Company:										
1	Narragansett Electric Company	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$551,281	\$0	\$551,281	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$551,281</b>	<b>\$0</b>	<b>\$551,281</b>	<b>\$0</b>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$551,281	\$0	\$551,281	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	<b>Sub Total</b>	<b>\$551,281</b>	<b>\$0</b>	<b>\$551,281</b>	<b>\$0</b>
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27					
28	<b>TOTAL</b>	<b>\$551,281</b>	<b>\$0</b>	<b>\$551,281</b>	<b>\$0</b>
		\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 22, Column (b)
- 1 (d) Page 5, Line 31, Column (b)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$265,235	\$0	\$265,235	\$0	\$265,235
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$265,235</b>	<b>\$0</b>	<b>\$265,235</b>	<b>\$0</b>	<b>\$265,235</b>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$265,235	\$0	\$265,235	\$0	\$265,235
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	<b>Sub Total</b>	<b>\$265,235</b>	<b>\$0</b>	<b>\$265,235</b>	<b>\$0</b>	<b>\$265,235</b>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27						
28	<b>TOTAL</b>	<b>\$265,235</b>	<b>\$0</b>	<b>\$265,235</b>	<b>\$0</b>	<b>\$265,235</b>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 22, Column (c)
- 1 (d) Page 5, Line 31, Column (c)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

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

		Explanation of Adjustments	Workpaper Reference	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3		Narragansett Electric Company	Schedule 26, Page 6 of 7	\$816,516	\$551,281	\$265,235
4		National Grid USA Service Company				
5		All Other Companies				
6						
7		All Other Companies				
8		TOTAL		<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
9						
10						
11	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
12		General inflation %				
13						
14		4.63% Narragansett Electric Company		\$0	\$0	\$0
15		National Grid USA Service Co.		\$0	\$0	\$0
16		All Other Companies		\$0	\$0	\$0
17		Forecast specific initiatives - amount different from general inflation				
18		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
19	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)				
20		General inflation %				
21						
22		2.66% Narragansett Electric Company		\$0	\$0	\$0
23		National Grid USA Service Co.		\$0	\$0	\$0
24		All Other Companies		\$0	\$0	\$0
25		Forecast specific initiatives - amount different from general inflation				
26		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	Page 4	Adjustments: (to reflect conditions in the Rate Year 2021)				
29		General inflation %				
30						
31		2.43% Narragansett Electric Company		\$0	\$0	\$0
32		National Grid USA Service Co.		\$0	\$0	\$0
33		All Other Companies		\$0	\$0	\$0
34		Forecast specific initiatives - amount different from general inflation				
35		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

- 3 (b) Page 6, Line 9
- 3 (c) Page 6, Line 10
- 8 Sum of Lines 1 through 5
- 14 (b) Page 2, Line 1, Column (b) x Schedule MAL-3, Page 8
- 14 (c) Page 2, Line 1, Column (c) x Schedule MAL-3, Page 8
- 18 Sum of Lines 14 through 16
- 22 (b) Page 3, Line 1, Column (a) x Schedule MAL-3, Page 8
- 22 (c) Page 4, Line 1, Column (a) x Schedule MAL-3, Page 8
- 26 Sum of Lines 22 through 24
- 31 (b) Page 3, Line 1, Column (c) x Schedule MAL-3, Page 8
- 31 (c) Page 4, Line 1, Column (c) x Schedule MAL-3, Page 8
- 35 Sum of Lines 31 through 33

The Narragansett Electric Company d/b/a National Grid  
 Paperless Billing Adjustment  
 Paper Billing and Electronic Billing Costs for Historic Test Year ending 06/30/2017

1	Proposed Paperless Bill Credit	\$0.37
2		
3		
4	Test Year Volume of Electric Electronic Bills	1,489,949
5	Test Year Volume of Gas Electronic Bills	716,851
6	Test Year Volume of Electronic Bills	<u>2,206,800</u>
7		
8		
9	Adjustment to Electric Revenue Requirement for Implementing Paperless Bill Credit	\$551,281
10	Adjustment to Gas Revenue Requirement for Implementing Paperless Bill Credit	\$265,235

Line Notes

- 1 Page 7, Line 17, Column (m)
- 4 Per Billing System
- 5 Per Billing System
- 6 Line 4 + Line 5
- 9 Line 1 x Line 4
- 10 Line 1 x Line 5

The Narragansett Electric Company d/b/a National Grid - Electric & Gas  
 Paper Billing and Electronic Billing Costs for Historic Test Year ending 06/30/2017

	Jul-2016 (a)	Aug-2016 (b)	Sep-2016 (c)	Oct-2016 (d)	Nov-2016 (e)	Dec-2016 (f)	Jan-2017 (g)	Feb-2017 (h)	Mar-2017 (i)	Apr-2017 (j)	May-2017 (k)	Jun-2017 (l)	Total (m)
<b>Paper Bill Costs:</b>													
1	\$8,099	\$8,184	\$8,229	\$8,192	\$8,175	\$8,246	\$8,049	\$8,419	\$8,388	\$8,459	\$9,147	\$10,966	\$102,552
2	\$12,639	\$12,763	\$12,830	\$12,616	\$12,392	\$12,412	\$12,087	\$12,680	\$12,601	\$12,723	\$12,217	\$12,481	\$150,442
3	\$230,109	\$237,506	\$233,089	\$229,867	\$230,845	\$225,876	\$229,542	\$230,061	\$228,359	\$230,532	\$221,564	\$227,048	\$2,754,397
4	\$17,123	\$17,302	\$17,397	\$17,320	\$17,283	\$17,433	\$17,017	\$17,798	\$17,733	\$17,883	\$19,339	\$23,183	\$216,813
5	\$8,865	\$8,952	\$8,999	\$8,849	\$8,692	\$8,706	\$8,478	\$8,893	\$8,838	\$8,923	\$8,569	\$8,754	\$105,518
6	\$1,398	\$2,122	\$1,743	\$7,280	\$2,092	\$1,609	\$1,288	\$2,184	\$2,309	\$1,962	\$2,385	\$2,351	\$28,723
7	\$278,234	\$286,829	\$282,286	\$284,125	\$279,478	\$274,283	\$276,460	\$280,035	\$278,228	\$280,482	\$273,221	\$284,784	\$3,358,445
8	603,061	608,990	612,144	601,975	591,262	592,235	576,724	604,985	601,252	607,036	582,909	595,528	7,178,101
9	Total Cost per Paper Bill \$0.47												
<b>Electronic Bill Costs</b>													
10	\$3,764	\$3,805	\$3,851	\$3,907	\$3,956	\$3,989	\$4,048	\$4,082	\$4,131	\$4,167	\$4,155	\$4,163	\$48,019
11	\$3,441	\$3,464	\$3,307	\$3,201	\$3,134	\$3,505	\$3,197	\$3,123	\$3,468	\$3,138	\$3,273	\$3,480	\$39,732
12	\$8,097	\$13,039	\$8,103	\$7,733	\$7,422	\$8,252	\$9,071	\$7,637	\$8,171	\$8,797	\$8,086	\$14,452	\$108,859
13	\$1,316	\$1,184	\$1,122	\$1,108	\$1,015	\$1,204	\$846	\$791	\$1,015	\$818	\$844	\$892	\$12,153
14	\$16,618	\$21,493	\$16,383	\$15,948	\$15,526	\$16,950	\$17,162	\$15,633	\$16,785	\$16,920	\$16,357	\$22,988	\$208,762
15	171,096	172,953	175,059	177,593	179,804	181,306	183,997	185,550	187,779	189,427	188,874	189,243	2,182,681
16	Total Cost per Electronic Bill \$0.10												
17	Per Bill Reduction in Cost Electronic Bill vs. Paper Bill \$0.37												

\*Other Costs include: Presort Fees (Bills only), Reports, SHU(Manual processing), tax and Tier 2 Volume Pricing Credit  
 \*\*Cost includes a 12 month estimate.

- 1 - 6 Costs of producing a paper bill
- 7 Sum of Lines 1 through 6
- 8 Monthly paper bill volume
- 9 Line 7 ÷ Line 8
- 10 Fees paid for anything pertaining to the on-line access to customer bills.
- 11 Represents the payment to FISERV to facilitate electronic payment
- 12 Represents the payment to Striata to facilitate electronic payment
- 13 Represents estimated payment to DOXO to facilitate electronic payment
- 14 Sum of Lines 10 through 13
- 15 Monthly Electronic Bill Volumes
- 16 Line 14 ÷ Line 15
- 17 Line 9 ÷ Line 16



## Compliance Attachment 2

### Schedule 27

#### Post-Retirement Benefits Other than Pension

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)			(as Adjusted)			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
1	Provider Company:									
1	Narragansett Electric Company	\$4,555,289	\$3,098,970	\$1,456,319	(\$423,319)	(\$423,319)	\$0	\$4,131,970	\$2,675,651	\$1,456,319
2	National Grid USA Service Company	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
3	All Other Companies	\$225,604	\$158,760	\$66,844	(\$21,687)	(\$21,687)	\$0	\$203,917	\$137,073	\$66,844
4	Total	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
18	Sub Total	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes  
1(b) Per Company Books  
1(c) Per Company Books  
1(e) Page 5, Line 2(b)  
2(e) Page 5, Line 3(b)  
3(e) Page 5, Line 4(b)  
19(a) - (i) Line 4(a) - (i)  
28(a) - (i) Line 20(a) - (i)

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
Provider Company:										
1	Narragansett Electric Company	\$4,131,970	\$2,675,651	\$1,456,319	(\$2,251,788)	\$1,060,765	(\$3,312,553)	\$1,880,182	\$3,736,416	(\$1,856,234)
2	National Grid USA Service Company	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
3	All Other Companies	\$203,917	\$137,073	\$66,844	\$0	\$0	\$0	\$203,917	\$137,073	\$66,844
4	Total	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,582,582)	\$134,937	(\$3,717,518)	\$3,590,908	\$4,815,932	(\$1,225,024)
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,582,582)	\$134,937	(\$3,717,518)	\$3,590,908	\$4,815,932	(\$1,225,024)
18	Sub Total	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,582,582)	\$134,937	(\$3,717,518)	\$3,590,908	\$4,815,932	(\$1,225,024)
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,582,582)	\$134,937	(\$3,717,518)	\$3,590,908	\$4,815,932	(\$1,225,024)
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$3,736,416	\$0	\$3,736,416	\$3,736,416
2	National Grid USA Service Company	\$942,443	\$0	\$942,443	\$942,443
3	All Other Companies	\$137,073	\$0	\$137,073	\$137,073
4	<b>Total</b>	<b>\$4,815,932</b>	<b>\$0</b>	<b>\$4,815,932</b>	<b>\$4,815,932</b>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$4,815,932	\$0	\$4,815,932	\$4,815,932
20	<b>Sub Total</b>	<b>\$4,815,932</b>	<b>\$0</b>	<b>\$4,815,932</b>	<b>\$4,815,932</b>
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27					
28	<b>TOTAL</b>	<b>\$4,815,932</b>	<b>\$0</b>	<b>\$4,815,932</b>	<b>\$4,815,932</b>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(h)
- 2(a) Page 2, Line 2(h)
- 3(a) Page 2, Line 3(h)
- 4(a) Sum of Lines 1-3
- 19(a) - (e) Line 4(a)
- 28(a) - (e) Line 20(a)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	(\$1,856,234)	\$0	(\$1,856,234)	\$0
2	National Grid USA Service Company	\$564,366	\$0	\$564,366	\$0
3	All Other Companies	\$66,844	\$0	\$66,844	\$0
4	Total	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	(\$1,225,024)	\$0	(\$1,225,024)	\$0
18	Sub Total	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>
19					
20					
21	<b>Maintenance:</b>				
22	Transmission Expenses	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0
25	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26					
27	TOTAL	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>
28		\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(i)
- 2(a) Page 2, Line 2(i)
- 3(a) Page 2, Line 3(i)
- 4(a) Sum of Lines 1-3
- 19(a) - (e) Line 4(a)
- 28(a) - (e) Line 20(a)

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1							
2	Page 1	Adjustments: (to normalize Historic Year)					
3		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Page 1, Line 16(a)	(\$423,319)	(\$423,319)	\$0
4		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1, Line 16(b)	(\$295,582)	(\$295,582)	\$0
5		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Page 1, Line 16(c)	(\$21,687)	(\$21,687)	\$0
6				\$0	\$0	\$0	
7				\$0	\$0	\$0	
8				\$0	\$0	\$0	
9				\$0	\$0	\$0	
10				\$0	\$0	\$0	
11		TOTAL		(\$740,588)	(\$740,588)	\$0	
12							
13							
14							
15	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
16							
17		General inflation %					
18		4.6300%	Narragansett Electric Company		\$0	\$0	
19			National Grid USA Service Co.		\$0	\$0	
20		Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6 Line 26(c)	(\$2,251,788)	\$1,060,765	(\$3,312,553)
21		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6 Line 26(f)	(\$1,330,794)	(\$925,828)	(\$404,966)
22		TOTAL			(\$3,582,582)	\$134,937	(\$3,717,518)

The Narragansett Electric Company d/b/a National Grid  
Summary of PBOP Expense Forecast  
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 OPEB Expense	\$ 4,086,484	\$ 3,891,288	\$ 4,005,152	\$ (605,172)	\$ (643,440)	\$ (621,117)
2 Service Cost	\$ 1,871,382	\$ 1,820,818	\$ 1,850,314	\$ 659,679	\$ 642,663	\$ 652,589
3 Non-Service Cost	\$ 2,215,102	\$ 2,070,470	\$ 2,154,839	\$ (1,264,851)	\$ (1,286,103)	\$ (1,273,706)
4						
5 Fair Value Adjustment Amortization	\$ (1,843,927)	\$ (651,450)	\$ (1,347,062)	\$ 1,585,752	\$ 1,585,752	\$ 1,585,752
6						
7 Less: Amount Capitalized	\$ (14,661)	\$ (624,443)	\$ (268,737)	\$ (1,239,029)	\$ (1,229,640)	\$ (1,235,117)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$ 1,426,681	\$ 1,356,839	\$ 1,397,580	\$ 833,959	\$ 793,133	\$ 816,948
10 Service Cost	\$ 1,069,323	\$ 1,039,121	\$ 1,056,739	\$ 625,067	\$ 607,413	\$ 617,711
11 Non-Service Cost	\$ 357,358	\$ 317,718	\$ 340,841	\$ 208,892	\$ 185,720	\$ 199,237
12						
13 FMV Amortization	0	0	0	0	0	0
14						
15 Less: Amount Capitalized	(460,558)	(447,550)	(455,138)	(255,590)	(248,371)	(252,582)
16						
17						
18 Total OPEB Expense	<u>5,037,947</u>	<u>4,176,135</u>	<u>\$ 4,678,859</u>	<u>\$ (1,265,832)</u>	<u>\$ (1,328,318)</u>	<u>\$ (1,291,868)</u>
19						
20 Other Affiliates			\$ 137,073			\$ 66,844
21						
22 Grand Total Rate Year			<u>4,815,932</u>			<u>(1,225,024)</u>
23						
24 Test Year Amount			4,680,995			2,492,494
25						
26 Proforma Adjustment			<u>134,937</u>			<u>(3,717,518)</u>

Notes:

- |                                                                |                                                                 |                                                                   |
|----------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------|
| 1(a) Page 7, Line 4(b)                                         | 7(a) Line 2(a)+ Line 5(a) x 1 - Schedule 12, Page 6 Line 20(f)  | 10(a) Page 7, Line 27(a) x Schedule 12, Page 8, Line 13(e)        |
| 1(b) Page 7, Line 4(e)                                         | 7(b) Line 2(b) + Line 5(b) x 1 - Schedule 12, Page 6 Line 20(f) | 10(b) Page 7, Line 27(d) x Schedule 12, Page 8, Line 13(e)        |
| 1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5 | 7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5  | 10(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5 |
| 1(d) Page 7, Line 4(c)                                         | 7(d) Line 2(d) + Line 5(d) x 1 - Schedule 12, Page 7 Line 20(f) | 10(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)        |
| 1(e) Page 7, Line 4(f)                                         | 7(e) Line 2(e) + Line 5(d) x 1 - Schedule 12, Page 7 Line 20(f) | 10(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)        |
| 1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 | 7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5  | 10(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5 |
| 2(a) Page 7, Line 2(b)                                         | 9(a) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)        | 11(a) Page 7, Line 28(a) x Schedule 12, Page 8, Line 13(e)        |
| 2(b) Page 7, Line 2(e)                                         | 9(b) Page 7, Line 29(d) x Schedule 12 Page 8, Line 13(e)        | 11(b) Page 7, Line 28(d) x Schedule 12, Page 8, Line 13(e)        |
| 2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5 | 9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5  | 11(c) Line 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5 |
| 2(d) Page 7, Line 2(c)                                         | 9(d) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)        | 11(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)        |
| 2(e) Page 7, Line 2(f)                                         | 9(e) Page 7, Line 29(d) x Schedule 12 Page 8, Line 13(e)        | 11(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)        |
| 2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 | 9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5  | 11(f) Line 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5 |
| 3(a) Page 7, Line 3(b)                                         |                                                                 | 15(a) Line 10(a) x Schedule 12 Page 8, Line 6(f)                  |
| 3(b) Page 7, Line 3(e)                                         |                                                                 | 15(b) Line 10(b) x Schedule 12 Page 8, Line 6(f)                  |
| 3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5 |                                                                 | 15(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5 |
| 3(d) Page 7, Line 3(c)                                         |                                                                 | 15(d) Line 10(d) x Schedule 12 Page 9, Line 6(f)                  |
| 3(e) Page 7, Line 3(f)                                         |                                                                 | 15(e) Line 10(e) x Schedule 12 Page 9, Line 6(f)                  |
| 3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 |                                                                 | 15(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5 |
| 5(a) Minus Workpaper 8, Page 11 Line 24(d)                     |                                                                 | 18(a) - (f) Line 1 + Line 7 + Line 9 + Line 15                    |
| 5(b) Minus Workpaper 8, Page 11 Line 24(f)                     |                                                                 | 20(c) Page 2 Line 3(b)                                            |
| 5(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5 |                                                                 | 20(f) Page 2 Line 3(c)                                            |
| 5(d) Workpaper 8 Page 12 Line 9(d)                             |                                                                 | 24(c) & 24(f) Page 2, Line 4(b) & 4(c)                            |
| 5(e) Workpaper 8 Page 12 Line 9(f)                             |                                                                 | 26 Line 22 - Line 24                                              |
| 5(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 |                                                                 |                                                                   |

Narragansett Electric Company d/b/a National Grid  
Summary of PBOP Expense Forecast  
FAS 106 Projection

		Estimated 2018-2019			Estimated 2019-2020		
		(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
1	NMPC FAS 106 PBOP Cost						
2	Service Cost	2,531,061	1,871,382	659,679	2,463,481	1,820,818	642,663
3	Non-Service Cost	950,251	2,215,102	(1,264,851)	784,367	2,070,470	(1,286,103)
4	Total	3,481,312	4,086,484	(605,172)	3,247,848	3,891,288	(643,440)
5							
6	NGRID USA Serv Co: FAS 106 PBOP Cost (NMPC Plan)						
7	Service Cost	2,843,022	-	-	2,816,206	-	-
8	Non-Service Cost	625,618	-	-	863,106	-	-
9	Total	3,468,640	-	-	3,679,312	-	-
10							
11	NGRID USA Serv Co FAS 106 PBOP Cost						
12	Service Cost	7,793,365	-	-	7,371,725	-	-
13	Non-Service Cost	1,763,318	-	-	2,296,928	-	-
14	Total	9,556,683	-	-	9,668,653	-	-
15							
16	NGRID USA Serv Co: KeySpan Corp Serv Co FAS 106 PBOP Cost						
17	Service Cost	6,271,364	-	-	6,242,224	-	-
18	Non-Service Cost	2,776,071	-	-	1,522,274	-	-
19	Total	9,047,435	-	-	7,764,498	-	-
20							
21	NGRID USA Serv Co: KeySpan Utility Serv Co FAS 106 PBOP Cost						
22	Service Cost	833	-	-	863	-	-
23	Non-Service Cost	485,688	-	-	341,578	-	-
24	Total	486,521	-	-	342,441	-	-
25							
26	Total NGRID USA Serv Co FAS 106 PBOP Cost						
27	Service Cost	16,908,584	-	-	16,431,018	-	-
28	Non-Service Cost	5,650,695	-	-	5,023,886	-	-
29	Total	22,559,279	-	-	21,454,904	-	-
30							
31	KeySpan Eng Serv Co FAS 106 PBOP Cost						
32	Service Cost	2,655,693	-	-	2,735,305	-	-
33	Non-Service Cost	(2,074,813)	-	-	(2,179,634)	-	-
34	Total	580,880	-	-	555,671	-	-

Line Notes

2(b) Workpaper 8 Page 14, Line 131(a)	22(a) Workpaper 8 Page 14, Line 99(a)
2(c) Workpaper 8 Page 14, Line 134(a)	22(d) Workpaper 8 Page 17, Line 100(a)
2(e) Workpaper 8 Page 17, Line 132(a)	23(a) Workpaper 8 Page 14, Line 99(b) - 99(e)
2(f) Workpaper 8 Page 17, Line 135(a)	23(d) Workpaper 8 Page 17, Line 100(b) - 100(e)
3(b) Workpaper 8 Page 14, Line 131(b) - 131(e)	24 Sum of Lines 22 & 23
3(c) Workpaper 8 Page 14, Line 134(b) - 134(e)	27(a) Sum of Lines 7(a) + 12(a) + 17(a) + 22(a)
3(e) Workpaper 8 Page 17, Line 132(b) - 132(e)	27(d) Sum of Lines 7(d) + 12(d) + 17(d) + 22(d)
3(f) Workpaper 8 Page 17, Line 135(b) - 135(e)	28(a) Sum of Lines 8(a) + 13(a) + 18(a) + 23(a)
4 Sum of Lines 2 & 3	28(d) Sum of Lines 8(d) + 13(d) + 18(d) + 23(d)
7(a) Workpaper 8 Page 14, Line 138(a)	29 Sum of Lines 17 + 28
7(d) Workpaper 8 Page 17, Line 139(a)	32(a) Workpaper 8 Page 14, Line 100(a)
8(a) Workpaper 8 Page 14, Line 138(b) - 138(e)	32(d) Workpaper 8 Page 17, Line 101(a)
8(d) Workpaper 8 Page 17, Line 139(b) - 139(e)	33(a) Workpaper 8 Page 14, Line 100(b) - 100(e)
9 Sum of lines 7 & 8	33(d) Workpaper 8 Page 17, Line 101(b) - 101(e)
12(a) Workpaper 8 Page 14, Line 133(a)	34 Sum of Lines 32 + 33
12(d) Workpaper 8 Page 17, Line 134(a)	
13(a) Workpaper 8 Page 14, Line 133(b) - 133(e)	
13(d) Workpaper 8 Page 17, Line 134(b) - 134(e)	
14 Sum of Lines 12 & 13	
17(a) Workpaper 8 Page 14, Line 98(a)	
17(d) Workpaper 8 Page 17, Line 99(a)	
18(a) Workpaper 8 Page 14, Line 98(b) - 98(e)	
18(d) Workpaper 8 Page 17, Line 99(b) - 99(e)	
19 Sum of Lines 17 & 18	



## Compliance Attachment 2

### Schedule 28

#### Pension

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$12,284,547	\$7,986,224	\$4,298,323	(\$1,251,826)	(\$1,251,826)	\$0	\$11,032,721	\$6,734,398	\$4,298,323
2	National Grid USA Service Company	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
3	All Other Companies	\$160,690	\$112,881	\$47,809	(\$15,420)	(\$15,420)	\$0	\$145,270	\$97,461	\$47,809
4	Total	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
20	Sub Total	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Per Company Books
- 1(c) Per Company Books
- 1(e) Page 5, Line 2(b) + Line 5(b)+Line 8(b)
- 2(e) Page 5, Line 3(b)
- 3(e) Page 5, Line 4(b)
- 19(a) - (i) Line 4(a) - (i)
- 28(a) - (i) Line 20(a) - (i)

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
Provider Company:										
1	Narragansett Electric Company	\$11,032,721	\$6,734,398	\$4,298,323	(\$7,893,558)	(\$4,590,677)	(\$3,302,881)	\$3,139,163	\$2,143,722	\$995,442
2	National Grid USA Service Company	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
3	All Other Companies	\$145,270	\$97,461	\$47,809	\$0	\$0	\$0	\$145,270	\$97,461	\$47,809
4	Total	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$20,049,530	\$12,666,181	\$7,383,350	(\$10,775,306)	(\$6,665,307)	(\$4,110,000)	\$9,274,224	\$6,000,874	\$3,273,350
18	Sub Total	<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 <u>Electric</u> (b)	Rate Year Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 <u>Electric</u> (d)	Rate Year Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$2,143,722	(\$463,874)	\$1,679,848	(\$555,486)	\$1,124,362
2	National Grid USA Service Company	\$3,759,691	(\$694,418)	\$3,065,273	(\$530,800)	\$2,534,473
3	All Other Companies	\$97,461	\$0	\$97,461	\$0	\$97,461
4	Total	<u>\$6,000,874</u>	<u>(\$1,158,292)</u>	<u>\$4,842,582</u>	<u>(\$1,086,286)</u>	<u>\$3,756,296</u>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$6,000,874	(\$1,158,292)	\$4,842,582	(\$1,086,286)	\$3,756,296
20	Sub Total	<u>\$6,000,874</u>	<u>(\$1,158,292)</u>	<u>\$4,842,582</u>	<u>(\$1,086,286)</u>	<u>\$3,756,296</u>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$6,000,874</u>	<u>(\$1,158,292)</u>	<u>\$4,842,582</u>	<u>(\$1,086,286)</u>	<u>\$3,756,296</u>
		(\$0)	\$0	(\$0)	\$0	(\$0)

Line Notes

- 1(a) Page 2, Line 1(h)
- 2(a) Page 2, Line 2(h)
- 3(a) Page 2, Line 3(h)
- 4(a) Sum of Lines 1-3
- 19(a) - (e) Line 4(a)
- 28(a) - (e) Line 20(a)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$995,442	(\$212,609)	\$782,833	(\$356,182)	\$426,651
2	National Grid USA Service Company	\$2,230,099	(\$570,387)	\$1,659,712	(\$376,437)	\$1,283,276
3	All Other Companies	\$47,809	\$0	\$47,809	\$0	\$47,809
4	Total	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$3,273,350	(\$782,995)	\$2,490,355	(\$732,618)	\$1,757,736
18	Sub Total	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25						
26	TOTAL	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
27		\$0	\$0	\$0	\$0	\$0
28						

Line Notes

- 1(a) Page 2, Line 1(i)
- 2(a) Page 2, Line 2(i)
- 3(a) Page 2, Line 3(i)
- 4(a) Sum of Lines 1-3
- 19(a) - (e) Line 4(a)
- 28(a) - (e) Line 20(a)

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Page 1 Line 19(a)	(\$1,090,918)	(\$1,090,918)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1 Line 19(b)	(\$923,058)	(\$923,058)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Page 1 Line 19(c)	(\$15,420)	(\$15,420)	\$0
5				\$0	\$0	\$0	
6				\$0	\$0	\$0	
7				\$0	\$0	\$0	
8		Parent Company Funding Initiatives	Narragansett Electric Company	Schedule 3, Page 6 Line 22(g)	(\$160,908)	(\$160,908)	\$0
9				\$0	\$0	\$0	
10		TOTAL		(\$2,190,304)	(\$2,190,304)	\$0	
11							
12							
13							
14	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
15				(a) = (b) + (c)	(b)	(c)	
16		4.6300%	Narragansett Electric Company	\$0	\$0	\$0	
17			National Grid USA Service Co.	\$0	\$0	\$0	
18		Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6, Line 26(c)	(\$7,893,558)	(\$4,590,677)	(\$3,302,881)
19		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6, Line 26(f)	(\$2,881,749)	(\$2,074,630)	(\$807,119)
20		TOTAL		(\$10,775,306)	(\$6,665,307)	(\$4,110,000)	
21							

The Narragansett Electric Company d/b/a National Grid  
Summary of Pension Expense Forecast  
Pension Expense

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 Pension Expense	\$4,474,036	\$3,454,886	\$4,049,390	\$2,736,856	\$2,308,472	\$2,558,363
2     Service Cost	\$3,640,961	\$3,467,457	\$3,568,668	\$2,889,783	\$2,752,075	\$2,832,405
3     Non-Service Cost	\$833,075	(\$12,571)	\$480,723	(\$152,927)	(\$443,603)	(\$274,042)
4						
5 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
6						
7 Less: Amount Capitalized	(\$1,944,273)	(\$1,851,622)	(\$1,905,669)	(\$1,594,582)	(\$1,518,595)	(\$1,562,921)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$5,689,353	\$3,685,701	\$4,854,498	\$3,325,681	\$2,154,456	\$2,837,670
10     Service Cost	\$2,600,007	\$2,460,607	\$2,541,924	\$1,519,820	\$1,438,335	\$1,485,868
11     Non-Service Cost	\$3,089,346	\$1,225,093	\$2,312,574	\$1,805,861	\$716,122	\$1,351,803
12						
13 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
14						
15 Less: Amount Capitalized	(\$1,119,823)	(\$1,059,784)	(\$1,094,807)	(\$621,454)	(\$588,135)	(\$607,571)
16						
17						
18 Total Pension Expense	<u>\$7,099,293</u>	<u>\$4,229,181</u>	<u>\$5,903,413</u>	<u>\$3,846,500</u>	<u>\$2,356,198</u>	<u>\$3,225,541</u>
19						
20 Other Affiliates			\$97,461			\$47,809
21						
22 Grand Total Rate Year			<u>\$6,000,874</u>			<u>\$3,273,350</u>
23						
24 Test Year Amount			\$12,666,181			\$7,383,350
25						
26 Proforma Adjustment			<u>(\$6,665,307)</u>			<u>(\$4,110,000)</u>

Notes:

- 1(a) Page 7, Line 4(b)
- 1(b) Page 7, Line 4(e)
- 1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
- 1(d) Page 7, Line 4(c)
- 1(e) Page 7, Line 4(f)
- 1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
- 2(a) Page 7, Line 2(b)
- 2(b) Page 7, Line 2(e)
- 2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
- 2(d) Page 7, Line 2(c)
- 2(e) Page 7, Line 2(f)
- 2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
- 3(a) Page 7, Line 3(b)
- 3(b) Page 7, Line 3(e)
- 3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
- 3(d) Page 7, Line 3(c)
- 3(e) Page 7, Line 3(f)
- 3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

- 7(a) Line 2(a) x 1 - Schedule 12, Page 6 Line 20(f)
- 7(b) Line 2(b) x 1 - Schedule 12, Page 6 Line 20(f)
- 7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
- 7(d) Line 2(d) x 1 - Schedule 12, Page 7 Line 20(f)
- 7(e) Line 2(e) x 1 - Schedule 12, Page 7 Line 20(f)
- 7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
- 9(a) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)
- 9(b) Page 7, Line 29(d) x Schedule 12 Page 8, Line 13(e)
- 9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5
- 9(d) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)
- 9(e) Page 7, Line 29(d) x Schedule 12 Page 9, Line 13(e)
- 9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

- 10(a) Page 7, Line 27(a) x Schedule 12, Page 8, Line 13(e)
- 10(b) Page 7, Line 27(d) x Schedule 12, Page 8, Line 13(e)
- 10(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
- 10(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)
- 10(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)
- 10(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
- 11(a) Page 7, Line 28(a) x Schedule 12, Page 8, Line 13(e)
- 11(b) Page 7, Line 28(d) x Schedule 12, Page 8, Line 13(e)
- 11(c) Line 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5
- 11(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)
- 11(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)
- 11(f) Line 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5
- 15(a) Line 10(a) x Schedule 12 Page 8, Line 6(f)
- 15(b) Line 10(b) x Schedule 12 Page 8, Line 6(f)
- 15(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
- 15(d) Line 10(d) x Schedule 12 Page 9, Line 6(f)
- 15(e) Line 10(e) x Schedule 12 Page 9, Line 6(f)
- 15(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
- 18(a) - (f) Line 1 + Line 7 + Line 9 + Line 15
- 20(c) Page 2, Line 3(b)
- 20(f) Page 2, Line 3(c)
- 24(c) & 24(f) Page 2, Line 3(b) & 3(c)
- 26(c) & 26(f) Line 24 - Line 26

Narragansett Electric Company  
Summary of Pension Expense Forecast  
FAS 87 Projection

	Estimated 2018-2019			Estimated 2019-2020		
	(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
Projected NECO Pension						
1 NECO FAS 87 Pension Cost						
2 Service Cost	6,530,744	3,640,961	2,889,783	6,219,532	3,467,457	2,752,075
3 Non-Service Cost	680,148	833,075	(152,927)	(456,174)	(12,571)	(443,603)
4 Total	7,210,892	4,474,036	2,736,856	5,763,358	3,454,886	2,308,472
5						
6 NGRID USA Serv Co: FAS 87 Pension Cost (NMPC Plan)						
7 Service Cost	4,095,535	-	-	3,997,908	-	-
8 Non-Service Cost	925,563	-	-	(1,358,664)	-	-
9 Total	5,021,098	-	-	2,639,244	-	-
10						
11 NGRID USA Serv Co: FAS 87 Pension Cost						
12 Service Cost	16,079,514	-	-	15,328,261	-	-
13 Non-Service Cost	13,243,101	-	-	9,654,962	-	-
14 Total	29,322,615	-	-	24,983,223	-	-
15						
16 NGRID USA Serv Co: KeySpan Corp Serv Co FAS 87 Pension Cost						
17 Service Cost	20,937,340	-	-	19,581,980	-	-
18 Non-Service Cost	32,544,310	-	-	10,636,536	-	-
19 Total	53,481,650	-	-	30,218,516	-	-
20						
21 NGRID USA Serv Co: KeySpan Utility Serv Co FAS 87 Pension Cost						
22 Service Cost	-	-	-	-	-	-
23 Non-Service Cost	2,137,054	-	-	438,848	-	-
24 Total	2,137,054	-	-	438,848	-	-
25						
26 Total NGRID USA Serv Co: FAS 87 Pension Cost						
27 Service Cost	41,112,389	-	-	38,908,149	-	-
28 Non-Service Cost	48,850,028	-	-	19,371,682	-	-
29 Total	89,962,417	-	-	58,279,831	-	-
30						
31 KeySpan Eng Serv Co: FAS 87 Pension Cost						
32 Service Cost	4,508,349	-	-	4,170,071	-	-
33 Non-Service Cost	2,723,843	-	-	158,879	-	-
34 Total	7,232,192	-	-	4,328,950	-	-

Line Notes

2(b) Workpaper 8 Page 3, Line 41(a)	22(a) Workpaper 8 Page 3, Line 8(a)
2(c) Workpaper 8 Page 3, Line 44(a)	22(d) Workpaper 8 Page 4, Line 8(a)
2(e) Workpaper 8 Page 4, Line 41(a)	23(a) Workpaper 8 Page 3, Line 8(b) - 8(e)
2(f) Workpaper 8 Page 4, Line 44(a)	23(d) Workpaper 8 Page 4, Line 8(b) - 8(e)
3(b) Workpaper 8 Page 3, Line 41(b) - 41(e)	24 Sum of Lines 22 & 23
3(c) Workpaper 8 Page 3, Line 44(b) - 44(e)	27(a) Sum of Lines 7(a) + 12(a) + 17(a) + 22(a)
3(e) Workpaper 8 Page 4, Line 41(b) - 41(e)	27(d) Sum of Lines 7(d) + 12(d) + 17(d) + 22(d)
3(f) Workpaper 8 Page 4, Line 44(b) - 44(e)	28(a) Sum of Lines 8(a) + 13(a) + 18(a) + 23(a)
4 Sum of Lines 2 & 3	28(d) Sum of Lines 8(d) + 13(d) + 18(d) + 23(d)
7(a) Workpaper 8 Page 3, Line 49(a)	29 Sum of Lines 17 + 28
7(d) Workpaper 8 Page 4, Line 49(a)	32(a) Workpaper 8 Page 3, Line 9(a)
8(a) Workpaper 8 Page 3, Line 49(b) - 49(e)	32(d) Workpaper 8 Page 4, Line 9(a)
8(d) Workpaper 8 Page 4, Line 49(b) - 49(e)	33(a) Workpaper 8 Page 3, Line 9(b) - 9(e)
9 Sum of lines 7 & 8	33(d) Workpaper 8 Page 4, Line 9(b) - 9(e)
12(a) Workpaper 8 Page 3, Line 43(a)	34 Sum of Lines 32 + 33
12(d) Workpaper 8 Page 4, Line 43(a)	
13(a) Workpaper 8 Page 3, Line 43(b) - 43(e)	
13(d) Workpaper 8 Page 4, Line 43(b) - 43(e)	
14 Sum of Lines 12 & 13	
17(a) Workpaper 8 Page 3, Line 7(a)	
17(d) Workpaper 8 Page 4, Line 7(a)	
18(a) Workpaper 8 Page 3, Line 7(b) - 7(e)	
18(d) Workpaper 8 Page 4, Line 7(b) - 7(e)	
19 Sum of Lines 17 & 18	



## Compliance Attachment 2

### Schedule 29

### Energy Efficiency Program

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)						(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$92,573,536	\$70,053,666	\$22,519,870	(\$92,573,536)	(\$70,053,666)	(\$22,519,870)	\$0	\$0	\$0
2	National Grid USA Service Company	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$97,169,672</b>	<b>\$73,467,743</b>	<b>\$23,701,929</b>	<b>(\$97,169,672)</b>	<b>(\$73,467,743)</b>	<b>(\$23,701,929)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Sub Total</b>	<b>\$97,169,672</b>	<b>\$73,467,743</b>	<b>\$23,701,929</b>	<b>(\$97,169,672)</b>	<b>(\$73,467,743)</b>	<b>(\$23,701,929)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$97,169,672</b>	<b>\$73,467,743</b>	<b>\$23,701,929</b>	<b>(\$97,169,672)</b>	<b>(\$73,467,743)</b>	<b>(\$23,701,929)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

- (a) Per Company Books
- (c) (a) + (b)

Line Notes:

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

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

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0
27					
28	TOTAL	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0

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

	<u>Provider Company</u>	<u>Source Work</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
Explanation of Adjustments:			(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)			
2		Boston Gas Company	(\$92,573,536)	(\$70,053,666)	(\$22,519,870)
3		National Grid USA Service Company	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)
4		All Other Companies	\$0	\$0	\$0
5			\$0	\$0	\$0
6		All Other Companies	\$0	\$0	\$0
7			\$0	\$0	\$0
8		TOTAL	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>
9					
10					
11					
12					
13					
14					
15	Page 2	Adjustments: (to reflect conditions in the Rate Year 2017)			
16			\$0	\$0	\$0
17			\$0	\$0	\$0
18			\$0	\$0	\$0
19			\$0	\$0	\$0
20					
21					
22					
23					
24					
25		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

2-4 Energy Efficiency cost is recovered through Net Energy Efficiency Charge and stripped out for general rate case

## Compliance Attachment 2

### Schedule 30

#### Other Operating and Maintenance Expense

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017			
	(Per Books)						(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
1	<b>Provider Company:</b>									
1	Narragansett Electric Company	\$56,034,375	\$40,972,433	\$15,061,942	(\$15,847,279)	(\$16,443,381)	\$596,102	\$40,187,096	\$24,529,052	\$15,658,044
2	National Grid USA Service Company	\$30,160,400	\$17,974,935	\$12,185,465	(\$7,954,619)	(\$5,839,226)	(\$2,115,392)	\$22,205,781	\$12,135,708	\$10,070,073
3	All Other Companies	\$590,722	\$443,956	\$146,766	(\$91,434)	(\$91,035)	(\$399)	\$499,287	\$352,921	\$146,367
4	<b>Total</b>	<b>\$86,785,496</b>	<b>\$59,391,324</b>	<b>\$27,394,172</b>	<b>(\$23,893,332)</b>	<b>(\$22,373,643)</b>	<b>(\$1,519,689)</b>	<b>\$62,892,164</b>	<b>\$37,017,681</b>	<b>\$25,874,483</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	(\$30,676)	(\$30,676)	\$0	(\$30,676)	(\$30,676)	\$0
9	Power Production Expenses	(\$1,897,194)	\$0	(\$1,897,194)	\$1,899,499	\$0	\$1,899,499	\$2,306	\$0	\$2,306
10	Natural Gas Storage, Terminating and Processing Exp.	\$771,981	\$0	\$771,981	(\$94,235)	\$0	(\$94,235)	\$677,746	\$0	\$677,746
11	Transmission Expenses	\$1,215,227	\$1,209,778	\$5,449	(\$684,940)	(\$681,338)	(\$3,602)	\$530,287	\$528,440	\$1,847
12	Regional Market Expenses	\$277,120	\$277,120	\$0	\$24,921	\$24,921	\$0	\$302,041	\$302,041	\$0
13	Distribution Expenses	\$13,298,137	\$4,127,268	\$9,170,870	(\$6,095,732)	(\$1,125,359)	(\$4,970,372)	\$7,202,405	\$3,001,908	\$4,200,497
14	Customer Accounts Expenses	\$8,756,120	\$5,666,243	\$3,089,877	(\$2,321,547)	(\$2,033,613)	(\$287,934)	\$6,434,573	\$3,632,630	\$2,801,944
15	Customer Service and Informational Expenses	\$1,267,920	\$764,319	\$503,601	(\$305,443)	(\$162,061)	(\$143,382)	\$962,477	\$602,258	\$360,219
16	Sales Expenses	\$554,136	\$374,921	\$179,215	(\$301,072)	(\$237,987)	(\$63,085)	\$253,064	\$136,934	\$116,131
17	Administrative & General Expenses	\$38,813,544	\$27,461,887	\$11,351,656	(\$6,684,898)	(\$8,458,978)	\$1,774,080	\$32,128,645	\$19,002,909	\$13,125,736
18	<b>Sub Total</b>	<b>\$63,056,991</b>	<b>\$39,881,536</b>	<b>\$23,175,456</b>	<b>(\$14,594,123)</b>	<b>(\$12,705,091)</b>	<b>(\$1,889,032)</b>	<b>\$48,462,869</b>	<b>\$27,176,445</b>	<b>\$21,286,424</b>
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$3,051,449	\$3,043,907	\$7,542	(\$1,526,250)	(\$1,526,439)	\$188	\$1,525,198	\$1,517,468	\$7,730
24	Distribution Expenses	\$20,590,262	\$16,382,334	\$4,207,927	(\$7,765,304)	(\$8,134,624)	\$369,320	\$12,824,957	\$8,247,711	\$4,577,247
25	Administrative & General Expenses	\$86,794	\$83,547	\$3,247	(\$7,655)	(\$7,490)	(\$165)	\$79,140	\$76,058	\$3,082
26	<b>Sub Total</b>	<b>\$23,728,505</b>	<b>\$19,509,788</b>	<b>\$4,218,717</b>	<b>(\$9,299,209)</b>	<b>(\$9,668,552)</b>	<b>\$369,343</b>	<b>\$14,429,295</b>	<b>\$9,841,236</b>	<b>\$4,588,059</b>
27										
28	<b>TOTAL</b>	<b>\$86,785,496</b>	<b>\$59,391,324</b>	<b>\$27,394,172</b>	<b>(\$23,893,332)</b>	<b>(\$22,373,643)</b>	<b>(\$1,519,689)</b>	<b>\$62,892,164</b>	<b>\$37,017,681</b>	<b>\$25,874,483</b>
		\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)

**Column Notes**

- (b) Per Company Books
- (c) Per Company Books
- (e) Page 6 of 9
- (f) Page 7 of 9



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

	Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$40,187,096	\$24,529,052	\$15,658,044	\$1,861,333	\$1,136,471	\$724,862	\$42,048,429	\$25,665,523	\$16,382,906
2	National Grid USA Service Company	\$22,205,781	\$12,135,708	\$10,070,073	(\$294,750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11,846,043	\$10,064,988
3	All Other Companies	\$499,287	\$352,921	\$146,367	\$23,117	\$16,340	\$6,777	\$522,404	\$369,261	\$153,144
4	Total	<u>\$62,892,164</u>	<u>\$37,017,681</u>	<u>\$25,874,483</u>	<u>\$1,589,701</u>	<u>\$863,146</u>	<u>\$726,555</u>	<u>\$64,481,865</u>	<u>\$37,880,827</u>	<u>\$26,601,038</u>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	(\$30,676)	(\$30,676)	\$0	(\$1,420)	(\$1,420)	\$0	(\$32,096)	(\$32,096)	\$0
9	Power Production Expenses	\$2,306	\$0	\$2,306	\$107	\$0	\$107	\$2,412	\$0	\$2,412
10	Natural Gas Storage, Terminaling and Processing Exp.	\$677,746	\$0	\$677,746	\$31,380	\$0	\$31,380	\$709,125	\$0	\$709,125
12	Transmission Expenses	\$530,287	\$528,440	\$1,847	\$23,116	\$23,030	\$86	\$553,402	\$551,470	\$1,932
13	Regional Market Expenses	\$302,041	\$302,041	\$0	\$13,984	\$13,984	\$0	\$316,025	\$316,025	\$0
14	Distribution Expenses	\$7,202,405	\$3,001,908	\$4,200,497	\$333,549	\$139,066	\$194,483	\$7,535,955	\$3,140,974	\$4,394,980
15	Customer Accounts Expenses	\$6,434,573	\$3,632,630	\$2,801,944	\$297,921	\$168,191	\$129,730	\$6,732,494	\$3,800,821	\$2,931,674
16	Customer Service and Informational Expenses	\$962,477	\$602,258	\$360,219	\$44,563	\$27,885	\$16,678	\$1,007,040	\$630,143	\$376,897
17	Sales Expenses	\$253,064	\$136,934	\$116,131	\$11,717	\$6,340	\$5,377	\$264,781	\$143,274	\$121,508
19	Administrative & General Expenses	\$32,128,645	\$19,002,909	\$13,125,736	\$177,735	\$41,447	\$136,288	\$32,306,380	\$19,044,356	\$13,262,024
20	Sub Total	<u>\$48,462,869</u>	<u>\$27,176,445</u>	<u>\$21,286,424</u>	<u>\$932,651</u>	<u>\$418,523</u>	<u>\$514,128</u>	<u>\$49,395,519</u>	<u>\$27,594,968</u>	<u>\$21,800,552</u>
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$1,525,198	\$1,517,468	\$7,730	\$67,478	\$67,120	\$358	\$1,592,677	\$1,584,588	\$8,088
24	Distribution Expenses	\$12,824,957	\$8,247,711	\$4,577,247	\$585,908	\$373,981	\$211,927	\$13,410,865	\$8,621,692	\$4,789,173
25	Administrative & General Expenses	\$79,140	\$76,058	\$3,082	\$3,664	\$3,521	\$143	\$82,804	\$79,579	\$3,225
26	Sub Total	<u>\$14,429,295</u>	<u>\$9,841,236</u>	<u>\$4,588,059</u>	<u>\$657,050</u>	<u>\$444,623</u>	<u>\$212,427</u>	<u>\$15,086,346</u>	<u>\$10,285,859</u>	<u>\$4,800,486</u>
27										
28	TOTAL	<u>\$62,892,164</u>	<u>\$37,017,681</u>	<u>\$25,874,483</u>	<u>\$1,589,701</u>	<u>\$863,146</u>	<u>\$726,555</u>	<u>\$64,481,865</u>	<u>\$37,880,827</u>	<u>\$26,601,038</u>
		\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

**Column Notes**

- (b) Page 1 of 9, Column (h)
- (c) Page 1 of 9, Column (i)
- (e) Page 5 of 9, Column (h)
- (f) Page 5 of 9, Column(i)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1 Narragansett Electric Company	\$25,665,523	\$683,149	\$26,348,672	\$640,680	\$26,989,352
2 National Grid USA Service Company	\$11,846,043	\$315,105	\$12,161,148	\$295,516	\$12,456,664
3 All Other Companies	\$369,261	\$1,938	\$371,198	\$1,817	\$373,016
4 Total	<u>\$37,880,827</u>	<u>\$1,000,191</u>	<u>\$38,881,018</u>	<u>\$938,013</u>	<u>\$39,819,031</u>
5					
6					
7 <b>Operation:</b>					
8 Production Expenses	(\$32,096)	(\$783)	(\$32,879)	(\$735)	(\$33,614)
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$551,470	\$15,505	\$566,975	\$14,541	\$581,516
13 Regional Market Expenses	\$316,025	\$7,540	\$323,565	\$7,071	\$330,636
14 Distribution Expenses	\$3,140,974	\$81,747	\$3,222,721	\$76,665	\$3,299,386
15 Customer Accounts Expenses	\$3,800,821	\$98,662	\$3,899,482	\$92,528	\$3,992,011
16 Customer Service and Informational Expenses	\$630,143	\$15,621	\$645,764	\$14,650	\$660,413
18 Sales Expenses	\$143,274	\$3,651	\$146,925	\$3,424	\$150,349
19 Administrative & General Expenses	\$19,044,356	\$500,231	\$19,544,588	\$469,134	\$20,013,722
20 Sub Total	<u>\$27,594,968</u>	<u>\$722,172</u>	<u>\$28,317,140</u>	<u>\$677,278</u>	<u>\$28,994,418</u>
21					
22 <b>Maintenance:</b>					
23 Transmission Expenses	\$1,584,588	\$42,052	\$1,626,641	\$39,438	\$1,666,079
24 Distribution Expenses	\$8,621,692	\$233,858	\$8,855,550	\$219,320	\$9,074,869
25 Administrative & General Expenses	\$79,579	\$2,109	\$81,688	\$1,978	\$83,665
26 Sub Total	<u>\$10,285,859</u>	<u>\$278,019</u>	<u>\$10,563,878</u>	<u>\$260,735</u>	<u>\$10,824,613</u>
27					
28 <b>TOTAL</b>	<u>\$37,880,827</u>	<u>\$1,000,191</u>	<u>\$38,881,018</u>	<u>\$938,013</u>	<u>\$39,819,031</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2 of 9, Column (h)
- (b) Page 8 of 9, Column(e)
- (d) Page 9 of 9, Column (e)

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

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Gas (b)	Rate Year Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Gas (d)	Rate Year Ending August 31, 2021 Gas (e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$16,382,906	\$435,725	\$16,818,631	\$408,637	\$17,227,268
2	National Grid USA Service Company	\$10,064,988	\$267,729	\$10,332,717	\$249,978	\$10,582,695
3	All Other Companies	\$153,144	\$674	\$153,818	\$632	\$154,450
4	Total	<u>\$26,601,038</u>	<u>\$704,127</u>	<u>\$27,305,165</u>	<u>\$659,247</u>	<u>\$27,964,413</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$2,412	\$64	\$2,477	\$60	\$2,537
10	Natural Gas Storage, Terminaling and Processing Exp.	\$709,125	\$18,727	\$727,853	\$17,518	\$745,371
12	Transmission Expenses	\$1,932	\$51	\$1,983	\$48	\$2,032
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$4,394,980	\$116,287	\$4,511,267	\$108,857	\$4,620,124
15	Customer Accounts Expenses	\$2,931,674	\$77,787	\$3,009,460	\$72,887	\$3,082,347
16	Customer Service and Informational Expenses	\$376,897	\$9,968	\$386,864	\$9,329	\$396,193
18	Sales Expenses	\$121,508	\$3,177	\$124,685	\$2,962	\$127,647
19	Administrative & General Expenses	\$13,262,024	\$350,742	\$13,612,766	\$328,258	\$13,941,023
20	Sub Total	<u>\$21,800,552</u>	<u>\$576,804</u>	<u>\$22,377,355</u>	<u>\$539,919</u>	<u>\$22,917,275</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$8,088	\$215	\$8,303	\$202	\$8,505
24	Distribution Expenses	\$4,789,173	\$127,022	\$4,916,196	\$119,045	\$5,035,241
25	Administrative & General Expenses	\$3,225	\$86	\$3,311	\$81	\$3,392
26	Sub Total	<u>\$4,800,486</u>	<u>\$127,324</u>	<u>\$4,927,810</u>	<u>\$119,328</u>	<u>\$5,047,138</u>
27						
28	TOTAL	<u>\$26,601,038</u>	<u>\$704,127</u>	<u>\$27,305,166</u>	<u>\$659,247</u>	<u>\$27,964,413</u>
		(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

- (a) Page 2 of 9, Column (i)
- (b) Page 8 of 9, Column(f)
- (d) Page 9 of 9, Column(f)

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

Test Year Ended June 30, 2017  
 (Per Books)

	Total		Normalizing Adjustments		Proforma Adjustments		Rate Year Ending August 31, 2019			
	(a) = (b) + (c)	(b)	(d) = (e) + (f)	(e)	(g) = (h) + (i)	(h)	(i)	(j) = (k) + (l)	(k)	(l)
<b>Other Operation &amp; Maintenance Expenses:</b>										
Contractors	\$15,317,989	\$9,867,711	(\$3,738,065)	(\$2,257,254)	\$352,364	\$183,555	\$12,110,843	\$7,962,821	\$4,148,022	
Debtors	\$39,642,299	\$29,967,937	(\$17,756,494)	(\$17,338,807)	(\$163,263)	\$16,227	\$21,708,770	\$12,475,868	\$9,232,902	
Employee Expenses	\$55,474	\$20,464	(\$55,474)	(\$20,464)	\$0	\$0	\$0	\$0	\$0	
Hardware	\$3,303,827	\$2,417,682	(\$1,248,439)	(\$1,090,412)	(\$68,754)	(\$27,112)	\$1,986,634	\$1,285,629	\$701,006	
Software	\$306,908	\$255,598	(\$51,810)	(\$40,042)	\$12,274	\$2,303	\$277,373	\$225,328	\$52,045	
Other	\$5,633,858	\$4,079,964	(\$2,131,986)	(\$1,726,702)	\$162,137	\$3,181	\$3,664,008	\$2,462,200	\$1,201,808	
Third Party Rent Expense	\$5,112,626	\$2,570,930	(\$1,990,833)	\$226,702	\$328,890	\$201,675	\$7,432,350	\$2,874,848	\$4,557,501	
Construction Reimbursement	\$4,269,776	\$3,317,851	\$380,543	\$400,845	\$215,310	\$43,134	\$4,865,629	\$3,890,871	\$974,758	
Materials Outside Vendor	\$3,761	\$4,811	\$750	\$0	\$209	\$0	\$4,720	\$4,720	\$0	
Materials from Inventory	\$2,877,364	\$1,409,438	(\$203,755)	(\$87,383)	\$123,788	\$61,211	\$2,797,398	\$1,383,266	\$1,414,132	
Materials Stores Handling	\$2,149,789	\$1,241,588	(\$73,141)	\$182,190	\$96,149	\$30,228	\$2,172,797	\$1,489,698	\$683,098	
Transportation	\$345,724	\$211,164	(\$2,059)	\$51,874	\$15,912	\$3,733	\$359,577	\$275,217	\$84,360	
Power	\$7,303,962	\$3,723,553	(\$716,051)	(\$415,988)	\$305,020	\$153,140	\$6,892,931	\$3,469,706	\$3,423,226	
Misc Other	\$8,716	\$646	\$0	\$0	\$404	\$374	\$9,119	\$676	\$8,443	
Other Benefit	(\$14,189)	(\$16,764)	\$0	\$0	\$0	\$0	(\$14,189)	(\$16,764)	\$2,275	
	\$472,912	\$369,250	(\$268,185)	(\$268,185)	\$9,479	\$4,679	\$214,205	\$105,744	\$108,462	
<b>TOTAL</b>	<b>\$86,785,496</b>	<b>\$59,391,324</b>	<b>(\$23,893,332)</b>	<b>(\$22,973,643)</b>	<b>\$1,589,701</b>	<b>\$726,555</b>	<b>\$64,481,865</b>	<b>\$37,880,827</b>	<b>\$26,601,038</b>	

Column Notes

- (b) Per Company books
- (c) Per Company books
- (e) Page 6 of 9, Column (e)
- (f) Page 7 of 9, Column (e)
- (h) Inflation Adjustment
- (i) Inflation Adjustment

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

	Test Year Ended June 30, 2017 (Per Books)	IFA (b)	ReGrowth Program (c)	Vegetation Management (ISR) (d)	Inspection & Maintenance (ISR) (e)	Parent Company Initiative (f)	Storms (g)	Other (h)	Total Normalizing Adjustments sum (b through i) (i)	Test Year Ended June 30, 2017 (as Adjusted) (j) = (a)+(i)
1	Operating & Maintenance Expense									
2	Consultants	\$9,867,711	(\$284,239)	\$0	\$0	(\$591,790)	\$306	(\$195,857)	(\$2,257,254)	\$7,610,457
3	Contractors	\$29,967,937	(\$96,064)	(\$8,690,601)	(\$10,213)	(\$501,628)	(\$3,363,132)	(\$117,796)	(\$17,538,907)	\$12,639,130
4	Donations	\$20,464	\$0	\$0	\$0	\$0	\$0	(\$15,699)	(\$30,464)	\$0
5	Employee Expenses	\$2,417,682	\$0	(\$6,561)	(\$685)	(\$71,027)	(\$315,443)	(\$228,579)	(\$1,090,412)	\$1,327,270
6	Hardware	\$255,398	\$0	\$0	\$0	(\$915)	\$0	\$1,764	(\$90,042)	\$215,357
7	Software	\$4,079,964	\$0	\$0	\$0	(\$3,470)	\$2,120	(\$1,090,428)	(\$1,726,720)	\$2,353,245
8	Other	\$2,520,930	(\$7,219)	(\$5,306)	(\$11,607)	(\$61,633)	\$4,382,229	(\$2,750,434)	\$226,702	\$2,747,633
9	Third Party Rent Expense	\$3,317,851	\$0	\$0	\$0	\$0	(\$32,192)	\$433,037	\$400,845	\$3,718,696
10	Construction Reimbursement	\$4,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,511
11	Materials Outside Vendor	\$1,409,438	\$0	(\$480)	\$0	(\$1,003)	(\$4,987)	(\$84,569)	(\$87,383)	\$1,322,055
12	Materials from Inventory	\$1,241,588	\$0	\$0	(\$146)	(\$77)	(\$18,890)	\$244,266	\$182,190	\$1,423,778
13	Materials Stores Handling	\$211,164	\$0	\$0	(\$29)	\$0	\$0	\$53,933	\$51,874	\$263,038
14	Transportation	\$3,723,553	\$0	(\$34,035)	(\$87,490)	\$0	(\$124,468)	\$279,597	(\$415,988)	\$3,307,565
15	Paving	\$646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$646
16	Misc. Other	(\$16,764)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,764)
17	Other Benefit	\$369,250	(\$217,641)	\$0	\$0	(\$105)	\$0	\$0	(\$268,185)	\$101,064
18										
19										
20										
21										
22	Total Operating & Maintenance Expense	\$59,391,324	(\$605,153)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	\$525,543	(\$3,301,627)	(\$22,373,643)	\$37,017,681
	Check Totals	\$59,391,324	(\$605,153)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	\$525,543	(\$3,301,627)	(\$22,373,643)	\$37,017,681
	Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes  
4(i)

The balance has been removed  
per the PUC order.

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

	Test Year Ended June 30, 2017 (Per Books)	Gas Business Enablement (GBE)	Gas Cost Recovery (GCR)	Other	Total Normalizing Adjustments (e) = sum (b through d)	Test Year Ended June 30, 2017 (as Adjusted) (f) = (a) + (e)
	(a)	(b)	(c)	(d)	(e)	(f)
1 Operating & Maintenance Expense						
2 Consultants	\$5,445,278	(\$1,347,583)	(\$17,625)	(\$115,603)	(\$1,480,811)	\$3,964,467
3 Contractors	\$9,674,362	(\$57,539)	(\$70,377)	(\$329,771)	(\$457,687)	\$9,216,675
4 Donations	\$35,010	\$0	\$0	(\$35,010)	(\$35,010)	\$0
5 Employee Expenses	\$886,144	(\$58,596)	(\$14,923)	(\$84,508)	(\$158,027)	\$728,118
6 Hardware	\$51,510	\$0	(\$4)	(\$1,764)	(\$1,768)	\$49,742
7 Software	\$1,553,894	\$0	(\$389)	(\$404,878)	(\$405,267)	\$1,148,627
8 Other	\$2,591,696	(\$38,652)	(\$101,725)	\$1,904,508	\$1,764,131	\$4,355,827
9 Third Party Rent Expense	\$951,926	\$0	\$0	(\$20,302)	(\$20,302)	\$931,623
10 Construction Reimbursement	(\$750)	\$0	\$0	\$750	\$0	\$0
11 Materials Outside Vendor	\$1,467,927	\$0	(\$31,811)	(\$84,561)	(\$116,372)	\$1,351,555
12 Materials from Inventory	\$908,201	(\$9,430)	(\$1,635)	(\$244,266)	(\$255,330)	\$652,870
13 Materials Stores Handling	\$134,560	\$0	\$0	(\$53,933)	(\$53,933)	\$80,627
14 Transportation	\$3,580,409	(\$123)	(\$20,343)	(\$279,597)	(\$300,063)	\$3,280,346
15 Paving	\$8,069	\$0	\$0	\$0	\$0	\$8,069
16 Misc. Other	\$2,275	\$0	\$0	\$0	\$0	\$2,275
17 Other Benefit	\$103,662	\$0	\$0	\$0	\$0	\$103,662
18 Total Operating & Maintenance Expen	\$27,394,172	(\$1,511,923)	(\$258,832)	\$251,065	(\$1,519,689)	\$25,874,483
Check Totals	\$27,394,172	(\$1,511,923)	(\$258,832)	\$251,065	(\$1,519,689)	\$25,874,483
Difference	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes  
4(e)

The balance has been removed  
per the PUC order.

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

Rate Year Ending August 31, 2019		Adjustments to Reflect Conditions in Rate Year			Rate Year Ending August 31, 2020				
	Total (a) = (c) + (e)	Electric		Total (d) = (e) + (f)	Electric		Total (g) = (h) + (i)		
		(b)	(c)		(e)	(f)		(h) = (b) + (e)	(i) = (c) + (f)
<b>Other Operation &amp; Maintenance Expenses:</b>									
1	Consultants	\$12,110,843	\$4,148,022	\$322,148	\$211,811	\$110,337	\$12,432,991	\$8,174,632	\$4,258,359
2	Contractors	\$21,708,770	\$9,232,902	\$577,453	\$331,858	\$245,595	\$22,286,223	\$12,807,726	\$9,478,497
3	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Employee Expenses	\$1,986,634	\$701,006	\$52,844	\$34,198	\$18,647	\$2,039,479	\$1,319,826	\$719,653
5	Hardware	\$277,373	\$52,045	\$7,378	\$5,994	\$1,384	\$284,751	\$231,321	\$53,430
6	Software	\$3,664,008	\$1,201,808	\$97,463	\$65,495	\$31,968	\$3,761,471	\$2,527,694	\$1,233,777
7	Other	\$7,432,350	\$4,557,501	\$186,416	\$68,586	\$117,830	\$7,618,766	\$2,943,435	\$4,675,331
8	Third Party Rent Expense	\$4,865,629	\$974,758	\$129,426	\$103,497	\$25,929	\$4,995,054	\$3,994,368	\$1,000,686
9	Construction Reimbursement	\$4,720	\$0	\$126	\$126	\$0	\$4,845	\$4,845	\$0
10	Materials Outside Vendor	\$2,797,398	\$1,414,132	\$74,411	\$36,795	\$37,616	\$2,871,809	\$1,420,061	\$1,451,748
11	Materials from Inventory	\$2,172,797	\$683,098	\$57,796	\$39,626	\$18,170	\$2,230,593	\$1,529,324	\$701,269
12	Materials Stores Handling	\$359,577	\$84,360	\$9,565	\$7,321	\$2,244	\$369,142	\$282,538	\$86,604
13	Transportation	\$6,892,931	\$3,432,226	\$183,352	\$92,055	\$91,297	\$7,076,283	\$3,552,760	\$3,523,523
14	Paving	\$9,119	\$8,443	\$243	\$18	\$225	\$9,362	\$694	\$8,668
15	Misc Other	(\$14,489)	\$2,275	\$0	\$0	\$0	(\$14,489)	(\$16,764)	\$2,275
16	Other Benefit	\$214,205	\$108,462	\$5,698	\$2,813	\$2,885	\$219,903	\$108,556	\$111,347
17									
18									
19									
20	<b>TOTAL</b>	<b>64,481,865</b>	<b>\$26,601,038</b>	<b>\$1,704,319</b>	<b>\$1,000,191</b>	<b>\$704,127</b>	<b>\$66,186,184</b>	<b>\$38,881,018</b>	<b>\$27,305,166</b>

Column Notes  
(b) Page 2 of 9, Column (h)  
(c) Page 2 of 9, Column (i)  
(e) Inflation adjustments  
(f) Inflation adjustments

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

		Rate Year Ending August 31, 2020			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending August 31, 2021		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (c) + (e)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
<u>Other Operation &amp; Maintenance Expenses:</u>										
1	Consultants	\$12,432,991	\$8,174,632	\$4,258,359	\$302,122	\$198,644	\$103,478	\$12,735,113	\$8,373,276	\$4,361,837
2	Contractors	\$22,286,223	\$12,807,726	\$9,478,497	\$541,555	\$311,228	\$230,327	\$22,827,778	\$13,118,953	\$9,708,825
3	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Employee Expenses	\$2,039,479	\$1,319,826	\$719,653	\$49,559	\$32,072	\$17,488	\$2,089,038	\$1,351,898	\$737,140
5	Hardware	\$284,751	\$231,321	\$53,430	\$6,919	\$3,621	\$1,298	\$291,670	\$236,942	\$54,728
6	Software	\$3,761,471	\$2,527,694	\$1,233,777	\$91,404	\$61,423	\$29,981	\$3,852,875	\$2,589,117	\$1,263,757
7	Other	\$7,618,766	\$2,943,435	\$4,675,331	\$173,720	\$64,322	\$109,398	\$7,792,486	\$3,007,757	\$4,784,729
8	Third Party Rent Expense	\$4,995,054	\$3,994,368	\$1,000,686	\$121,380	\$97,063	\$24,317	\$5,116,434	\$4,091,432	\$1,025,003
9	Construction Reimbursement	\$4,845	\$4,845	\$0	\$118	\$118	\$0	\$4,963	\$4,963	\$0
10	Materials Outside Vendor	\$2,871,809	\$1,420,061	\$1,451,748	\$69,785	\$34,508	\$35,277	\$2,941,594	\$1,454,568	\$1,487,025
11	Materials from Inventory	\$2,230,593	\$1,529,324	\$701,269	\$34,203	\$37,163	\$17,041	\$2,284,797	\$1,566,487	\$718,310
12	Materials Stores Handling	\$369,142	\$282,538	\$86,604	\$8,970	\$6,866	\$2,104	\$378,112	\$289,404	\$88,708
13	Transportation	\$7,076,283	\$3,552,760	\$3,523,523	\$171,954	\$86,332	\$85,622	\$7,248,237	\$3,639,092	\$3,609,145
14	Paving	\$9,362	\$694	\$8,668	\$227	\$17	\$211	\$9,589	\$8,878	\$711
15	Misc Other	(\$14,489)	(\$16,764)	\$2,275	\$0	\$0	\$0	(\$14,489)	(\$16,764)	\$2,275
16	Other Benefit	\$219,903	\$108,556	\$111,347	\$5,344	\$2,638	\$2,706	\$225,247	\$111,194	\$114,053
17										
18										
19										
20	TOTAL	\$66,186,184	\$38,881,018	\$27,305,166	\$1,597,261	\$938,013	\$659,247	\$67,783,444	\$39,819,031	\$27,964,413

Column Notes  
(b) Page 3 of 9, Column (c)  
(c) Page 4 of 9, Column (c)  
(e) Inflation adjustments  
(f) Inflation adjustments



## Compliance Attachment 2

### Schedule 31

### Storm Cost Recovery

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

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$7,338,972	\$7,338,972	\$0	(\$27,840)	(\$27,840)	\$0	\$7,311,132	\$7,311,132	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
20	Sub Total	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 2
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)									
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$7,311,132	\$7,311,132	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$7,311,132</b>	<b>\$7,311,132</b>	<b>\$0</b>	<b>(\$287,406)</b>	<b>(\$287,406)</b>	<b>\$0</b>	<b>\$7,023,726</b>	<b>\$7,023,726</b>	<b>\$0</b>
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$7,311,132	\$7,311,132	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
20	<b>Sub Total</b>	<b>\$7,311,132</b>	<b>\$7,311,132</b>	<b>\$0</b>	<b>(\$287,406)</b>	<b>(\$287,406)</b>	<b>\$0</b>	<b>\$7,023,726</b>	<b>\$7,023,726</b>	<b>\$0</b>
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$7,311,132</b>	<b>\$7,311,132</b>	<b>\$0</b>	<b>(\$287,406)</b>	<b>(\$287,406)</b>	<b>\$0</b>	<b>\$7,023,726</b>	<b>\$7,023,726</b>	<b>\$0</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes:

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Electric	Electric	Electric	Electric	Electric	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$7,023,726	\$0	\$7,023,726	\$0	\$7,023,726
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$7,023,726</b>	<b>\$0</b>	<b>\$7,023,726</b>	<b>\$0</b>	<b>\$7,023,726</b>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$7,023,726	\$0	\$7,023,726	\$0	\$7,023,726
20	<b>Sub Total</b>	<b>\$7,023,726</b>	<b>\$0</b>	<b>\$7,023,726</b>	<b>\$0</b>	<b>\$7,023,726</b>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27						
28	<b>TOTAL</b>	<b>\$7,023,726</b>	<b>\$0</b>	<b>\$7,023,726</b>	<b>\$0</b>	<b>\$7,023,726</b>
		\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$0	\$0
5					
6					
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	\$0	\$0	\$0	\$0	\$0
21					
Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0
27					
28 TOTAL	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 28

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

		Explanation of Adjustments	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Out of period adjustment	Narragansett Electric Company	(\$27,840)	(\$27,840)	\$0
3			National Grid USA Service Company	\$0	\$0	\$0
4			All Other Companies	\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9		TOTAL		<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>
10						
11						
12						
13						
14						
15	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
16						
17		Adjust the non-deferred storm to the 5 year average	Narragansett Electric Company	(\$287,406)	(\$287,406)	\$0
18			National Grid USA Service Company	\$0	\$0	\$0
19			All Other Companies	\$0	\$0	\$0
20				\$0	\$0	\$0
21				\$0	\$0	\$0
22				\$0	\$0	\$0
23				\$0	\$0	\$0
24		TOTAL		<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>

Line Notes

- 9 Sum of Lines 2 through 8
- 17 (b) Page 6, Line 13, Column (a)
- 24 Sum of Lines 17 through 24

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

	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
	(a) = (b) + (c)	(b)	(c)
1 Major Storm Cost Recovery			
2 Base Allowance	\$4,311,132	\$4,311,132	\$0
3 Supplemental Base Distribution Rate Contributions	<u>\$3,000,000</u>	<u>\$3,000,000</u>	<u>\$0</u>
4			
5 Major Storm Cost Allowance	<u><u>\$7,311,132</u></u>	<u><u>\$7,311,132</u></u>	<u><u>\$0</u></u>
6			
7			
8 Non-Deferrable Storm Costs in Relation to Collar			
9			
10 Adjustment to 5 Year Average			
11 of Non-Deferred Storm Costs	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>
12			
13 Total	<u><u>(\$287,406)</u></u>	<u><u>(\$287,406)</u></u>	<u><u>\$0</u></u>

Line Notes:

- 2 Per RIPUC, Docket No. 4323
- 3 Per RIPUC, Docket No. 4323
- 11 Page 7, Line 17

The Narragansett Electric Company d/b/a National Grid  
Operating Expenses by Component  
Storm Cost Recovery  
For Storms With O&M Costs Below \$1.1 Million Storm Fund Threshold<sup>1</sup>

		O&M Expense			
12 Months Ended	Direct	ServCo	Other Affiliates	Total	
(a)	(b)	(c)	(d)	(e) = (b) + (c) + (d)	
1	Jun-2013	\$1,756,355	\$986,108	\$247,471	\$2,989,934
2					
3	Jun-2014	\$3,346,398	\$274,946	\$150,228	\$3,771,571
4					
5	Jun-2015	\$1,251,448	\$165,254	\$42,977	\$1,459,679
6					
7	Jun-2016	\$3,827,050	\$350,010	\$89,373	\$4,266,433
8					
9	Jul-2017	\$2,890,756	\$415,055	\$175,350	\$3,481,162
10					
11	Total	\$13,072,007	\$2,191,373	\$705,400	\$15,968,779
12					
13				5 year Average	\$3,193,756
14					
15				Test Year Total	\$3,481,162
16					
17				Proforma Adjustment	(\$287,406)

Line Notes:

- 1-9 Per Company's Books
- 11 Sum of Lines 1 through 9
- 13 Line 11, Column (e) / 5
- 15 Historic Test Year Non-Deferred Storm O&M Expense
- 17 Line 13 - Line 15

Note<sup>1</sup> - Per Joint Proposal and Settlement Agreement filed with the RIPUC on September 25, 2017, Docket No. 4686



## Compliance Attachment 2

### Schedule 32

#### Gas Cost Recovery Related

#### Operating and Maintenance Expenses

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)			(as Adjusted)					
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Administrative & General Expenses	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
18 Sub Total	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 TOTAL	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Line 1 through Line 3
- 20 Sum of Line 8 through Line 19
- 26 Sum of Line 23 through Line 25
- 28 Sum of Line 20 Line 28

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$1,132,067	\$0	\$1,132,067	(\$1,132,067)	\$0	(\$1,132,067)	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$1,132,067</b>	<b>\$0</b>	<b>\$1,132,067</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operation:</b>										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Sub Total</b>	<b>\$1,132,067</b>	<b>\$0</b>	<b>\$1,132,067</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19	<b>Sub Total</b>	<b>\$1,132,067</b>	<b>\$0</b>	<b>\$1,132,067</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance:</b>										
20	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
24	<b>TOTAL</b>	<b>\$1,132,067</b>	<b>\$0</b>	<b>\$1,132,067</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>(\$1,132,067)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Line 1 through Line 3
- 20 Sum of Line 8 through Line 19
- 26 Sum of Line 23 through Line 25
- 28 Sum of Line 20 Line 28

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0
27					
28	TOTAL	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total	Electric	Gas	
				(a)	(b)	(c)	
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)				
2	Consultants		Narragansett Electric Company	Page 6	\$17,625	\$0	\$17,625
3	Contractors		Narragansett Electric Company	Page 6	\$70,377	\$0	\$70,377
4	Employee Expenses		Narragansett Electric Company	Page 6	\$14,923	\$0	\$14,923
5	Hardware		Narragansett Electric Company	Page 6	\$4	\$0	\$4
6	Materials From Inventory		Narragansett Electric Company	Page 6	\$1,635	\$0	\$1,635
7	Materials Outside Vendor		Narragansett Electric Company	Page 6	\$31,811	\$0	\$31,811
8	Other Expenses		Narragansett Electric Company	Page 6	\$101,725	\$0	\$101,725
9	Rents		Narragansett Electric Company	Page 6	\$0	\$0	\$0
10	Software		Narragansett Electric Company	Page 6	\$389	\$0	\$389
11	Transportation		Narragansett Electric Company	Page 6	\$20,343	\$0	\$20,343
12	Labor		Narragansett Electric Company	Page 6	\$829,823	\$0	\$829,823
13	Labor Adjustment for GCR	Updated for DIV 43-1	Narragansett Electric Company	Page 6	\$31,427	\$0	\$31,427
14	Non Labor adjustment for GCR		Narragansett Electric Company	Page 6	\$11,984	\$0	\$11,984
15			Total		<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>
16							
17	Page 2		Adjustments: (to reflect conditions in the Rate Year 2019)				
18			Narragansett Electric Company				
19			General Inflation%				
20		4.63%	Narragansett Electric Company		\$0	\$0	\$0
21			National Grid USA Service Company		\$0	\$0	\$0
22			All Other Companies		\$0	\$0	\$0
23			Adjustment to remove GCR Costs		(\$1,132,067)	\$0	(\$1,132,067)
24			TOTAL		<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>
25							
26	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year 2020)				
27			General inflation %				
28		2.66%	Narragansett Electric Company		\$0	\$0	\$0
29			National Grid USA Service Co.		\$0	\$0	\$0
30			National Grid USA Service Co.		\$0	\$0	\$0
31			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
32							
33	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year 2021)				
34			General inflation %				
35		2.43%	Production Expenses		\$0	\$0	\$0
36			National Grid USA Service Co.		\$0	\$0	\$0
37			National Grid USA Service Co.		\$0	\$0	\$0
38			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	(a)	(b)	(a) x (b)	(a) + (c)
	Test Year	Increase %	(c) Proforma	(d) Rate Year
1 Labor	\$829,823	3.79%	31,427	\$861,251
2				
3				
4 Consultants	\$17,625	4.63%	\$816	\$18,441
5 Contractors	\$70,377	4.63%	\$3,258	\$73,636
6 Employee Expenses	\$14,923	4.63%	\$691	\$15,614
7 Hardware	\$4	4.63%	\$0	\$4
8 Materials From Inventory	\$1,635	4.63%	\$76	\$1,710
9 Materials Outside Vendor	\$31,811	4.63%	\$1,473	\$33,284
10 Other Expenses	\$101,725	4.63%	\$4,710	\$106,435
11 Rents	\$0	0.00%	\$0	\$0
12 Software	\$389	4.63%	\$18	\$407
13 Transportation	\$20,343	4.63%	\$942	\$21,285
14 Total O&M Expense	\$1,088,655		\$43,411	\$1,132,067

Line Notes

1(a)-13(a) Per Company Books

1(b)-13(b) Schedule 3 Page 8

14 Sum of Lines 1-13

Compliance Attachment 2

Schedule 33

New England Power Company

Integrated Facilities Agreement Credit



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

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	(\$102,849,207)	(\$102,849,207)	\$0	\$102,849,207	\$102,849,207	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>(\$138,452,360)</u>	<u>(\$138,452,360)</u>	<u>\$0</u>	<u>\$138,452,360</u>	<u>\$138,452,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	(\$138,452,360)	(\$138,452,360)	\$0	\$138,452,360	\$138,452,360	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>(\$138,452,360)</u>	<u>(\$138,452,360)</u>	<u>\$0</u>	<u>\$138,452,360</u>	<u>\$138,452,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>(\$138,452,360)</u>	<u>(\$138,452,360)</u>	<u>\$0</u>	<u>\$138,452,360</u>	<u>\$138,452,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0

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

Explanation of Adjustments:			Provider Company	Source Workpaper	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
1	BU	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)				
2			Remove IFA revenue from Narragansett Electric Company		\$102,849,207	\$102,849,207	\$0
3			Remove IFA revenue from National Grid USA Service Company		\$35,603,153	\$35,603,153	\$0
4					\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8							
9			TOTAL		<u>\$0</u>	<u>\$138,452,360</u>	<u>\$0</u>
10							
11							
12							
13		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
14							
15			General inflation %				
16			4.6300%	Narragansett Electric Company	\$0	\$0	\$0
17				National Grid USA Service Co.	\$0	\$0	\$0
18			Forecast specific initiatives - amount different from general inflation				
19							
20			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## Compliance Attachment 2

Schedule 34

Wheeling

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)						(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1	Narragansett Electric Company	\$132,370,189	\$132,370,189	\$0	(\$132,370,189)	(\$132,370,189)	\$0	\$0	\$0
2	National Grid USA Service Company	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$179,791,010</b>	<b>\$179,791,010</b>	<b>\$0</b>	<b>(\$179,791,010)</b>	<b>(\$179,791,010)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5									
6									
7	Operation:								
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	Transmission Expenses	\$179,791,010	\$179,791,010	\$0	(\$179,791,010)	(\$179,791,010)	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	<b>Sub Total</b>	<b>\$179,791,010</b>	<b>\$179,791,010</b>	<b>\$0</b>	<b>(\$179,791,010)</b>	<b>(\$179,791,010)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21									
22	Maintenance:								
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27									
28	<b>TOTAL</b>	<b>\$179,791,010</b>	<b>\$179,791,010</b>	<b>\$0</b>	<b>(\$179,791,010)</b>	<b>(\$179,791,010)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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



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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Stora, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0

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

Explanation of Adjustments:				Provider Company	Source Workpaper	Total	Electric	Gas
						(a)	(b)	(c)
1	BU	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)					
2				Narragansett Electric Company		(\$132,370,189)	(\$132,370,189)	\$0
3				National Grid USA Service Company		(\$47,420,820)	(\$47,420,820)	\$0
4						\$0	\$0	\$0
5						\$0	\$0	\$0
6						\$0	\$0	\$0
7						\$0	\$0	\$0
8								
9			TOTAL			<u>(\$179,791,010)</u>	<u>(\$179,791,010)</u>	<u>\$0</u>
10								
11								
12								
13		Page 2	Adjustments: (to reflect conditions in the Rate Year)					
14								
15			General inflation %					
16			4.6300%	Narragansett Electric Company		\$0	\$0	\$0
17				National Grid USA Service Co.		\$0	\$0	\$0
18			Forecast specific initiatives - amount different from general inflation					
19								
20			TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## Compliance Attachment 2

Schedule 35

Sustainability Hub

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

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

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

	Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 2(e) Page 6 of 6 Row 21 Column (b)
- 2(f) Page 6 of 6 Row 21 Column (c)
- 16(e) Page 6 of 6 Row 21 Column (b)
- 16(f) Page 6 of 6 Row 21 Column (c)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$186,193	(\$32,395)	\$153,798	\$153,798
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$153,798</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$186,193	(\$32,395)	\$153,798	\$153,798
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$153,798</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$153,798</u>
		\$0	\$0	\$0	\$0

Line Notes

2(b) Page 5 of 6 Row 15 Column (b)

16(b) Page 5 of 6 Row 15 Column (b)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<b>Provider Company:</b>					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$101,186	(\$17,605)	\$83,581	\$0	\$83,581
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$101,186</u>	<u>(\$17,605)</u>	<u>\$83,581</u>	<u>\$0</u>	<u>\$83,581</u>
5					
6					
7 <b>Operation:</b>					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$101,186	(\$17,605)	\$83,581	\$0	\$83,581
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$101,186</u>	<u>(\$17,605)</u>	<u>\$83,581</u>	<u>\$0</u>	<u>\$83,581</u>
21					
22 <b>Maintenance:</b>					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$101,186</u>	<u>(\$17,605)</u>	<u>\$83,581</u>	<u>\$0</u>	<u>\$83,581</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

2(b) Page 5 of 6 Row 15 Column (c)  
16(b) Page 5 of 6 Row 15 Column (c)



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

	<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
			(a) = (b) + (c)	(b)	(c)
Explanation of Adjustments:					
1	BU	HTY Adjustment Page 1	Known and Measurable		
2					
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)		
4					
5			General inflation %		
6			4.6300%		
7			Narragansett Electric Company	\$0	\$0
8			National Grid USA Service Co.	\$0	\$0
9			Forecast specific initiatives - amount different from general inflation		
10			National Grid USA Service Company	\$287,379	\$186,193
11			TOTAL	\$287,379	\$186,193
12		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)		
13			Forecast specific initiatives - amount different from general inflation		
14			National Grid USA Service Company	(\$50,000)	(\$32,395)
15			TOTAL	(\$50,000)	(\$32,395)
16		Page 3	Adjustments: (to reflect conditions in the Rate Year 3)		
17			Forecast specific initiatives - amount different from general inflation		
18			National Grid USA Service Company	\$0	\$0
19			TOTAL	\$0	\$0

Line Notes

- 8(b) Page 6 of 6 Row 21 Column (b)
- 8(c) Page 6 of 6 Row 21 Column (c)
- 14(b) Page 6 of 6 Row 24 Column (b) less 8(b)
- 14(c) Page 6 of 6 Row 24 Column (c) less 8(c)

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

Rhode Island Energy Innovation Hub Proposed Budget

	Total	Electric	Gas
	(a)	(b)	(c)
Customer allocation rate		64.79%	35.21%
50% of the Total Cost is funded by the Energy Efficiency Plan	50%		
1 Rhode Island Energy Innovation Hub Operational Costs, Per Year			
2 Rent per year	\$18,000	\$11,662	\$6,338
3 Experience Design (design agency) support for programming updates	\$10,000	\$6,479	\$3,521
4 Maintenance	\$750	\$486	\$264
5 Security	\$2,304	\$1,493	\$811
6 Fire Protection	\$0	\$0	\$0
7 Cleaning	\$1,500	\$972	\$528
8 WiFi - installation and monthly fee	\$2,500	\$1,620	\$880
9 Interns	\$64,800	\$41,984	\$22,816
10 Manager	\$75,000	\$48,593	\$26,408
11 Marketing	\$7,000	\$4,535	\$2,465
12 Equipment (office supplies)	\$600	\$389	\$211
13 Travel	\$0	\$0	\$0
14 Miscellaneous	\$1,250	\$810	\$440
15 Events (bus rental)	\$3,675	\$2,381	\$1,294
16 TOTAL	\$187,379	\$121,403	\$65,976
17			
18			
19 Rhode Island Energy Innovation Hub Education and Communication Costs			
20 Year One	\$100,000	\$64,790	\$35,210
21 Total Rate Year 1 Cost	\$287,379	\$186,193	\$101,186
22			
23 Year Two	\$50,000	\$32,395	\$17,605
24 Total Rate Year 2 Cost	\$237,379	\$153,798	\$83,581
25			
26 Year Three	\$50,000	\$32,395	\$17,605
27 Total Rate Year 2 Cost	\$237,379	\$153,798	\$83,581

Line Notes

- 21(a) Sum of 16(a) plus 20(a)
- 21(b) Sum of 16(b) plus 20(b)
- 21(c) Sum of 16(c) plus 20(c)
- 24(a) Sum of 16(a) plus 23(a)
- 24(b) Sum of 16(b) plus 23(b)
- 24(c) Sum of 16(c) plus 23(c)
- 26(a) Sum of 16(a) plus 26(a)
- 26(b) Sum of 16(b) plus 26(b)
- 26(c) Sum of 16(c) plus 26(c)

## Compliance Attachment 2

### Schedule 36

### Gas Business Enablement

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

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$3,329,316	\$ 482,041	\$ 2,847,275	\$3,329,316	\$482,041	\$2,847,275
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
20	Sub Total	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Page 5, Line 15
- 19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Electric	Electric	Electric	Electric	Electric	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$482,041	\$29,312	\$511,352	\$ (16,493)	\$494,859
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$482,041	\$29,312	\$511,352	(\$16,493)	\$494,859
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$482,041	\$29,312	\$511,352	(\$16,493)	\$494,859
18	Sub Total	\$482,041	\$29,312	\$511,352	(\$16,493)	\$494,859
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	\$0	\$0	\$0	\$0	\$0
25						
26	TOTAL	\$482,041	\$29,312	\$511,352	(\$16,493)	\$494,859
27		\$0	\$0	\$0	\$0	\$0
28						

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Line 28(b)
- (d) Page 5, Line 38(b)

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$2,847,275	\$664,720	\$3,511,995	\$153,248	\$3,665,243
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$2,847,275</b>	<b>\$664,720</b>	<b>\$3,511,995</b>	<b>\$153,248</b>	<b>\$3,665,243</b>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storg, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,847,275	\$664,720	\$3,511,995	\$153,248	\$3,665,243
20	<b>Sub Total</b>	<b>\$2,847,275</b>	<b>\$664,720</b>	<b>\$3,511,995</b>	<b>\$153,248</b>	<b>\$3,665,243</b>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27						
28	<b>TOTAL</b>	<b>\$2,847,275</b>	<b>\$664,720</b>	<b>\$3,511,995</b>	<b>\$153,248</b>	<b>\$3,665,243</b>
		\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (i)
- (b) Page 5, Line 28(c)
- (d) Page 5, Line 38(c)

Line Notes

19 Line 4

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

Explanation of Adjustments:				Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	BU	HTY Adjustment Page 1	Known and Measurable					
2			Gas Business Enablement					
3	99			National Grid USA Service Comp	Workpaper 1	\$0	\$0	\$0
4					Workpaper 1	\$0	\$0	\$0
5					Workpaper 1	\$0	\$0	\$0
6						\$0	\$0	\$0
7						\$0	\$0	\$0
8						\$0	\$0	\$0
9						\$0	\$0	\$0
10						\$0	\$0	\$0
11						\$0	\$0	\$0
12						\$0	\$0	\$0
13						\$0	\$0	\$0
14		Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
15		Forecast specific initiatives - amount different from general inflation				\$3,329,316	482,041	2,847,275
16								
17								
18				Narragansett Electric Company		\$0	-	\$0
19				National Grid USA Service Co.		\$0	\$0	\$0
20						\$0	\$0	\$0
21						\$0	\$0	\$0
22			TOTAL			\$0	\$-	\$-
23						\$0	\$-	\$-
24		Page 2	Adjustments: (to reflect conditions in the Rate Year 2020)					
25		Forecast specific initiatives - amount different from general inflation				\$4,023,347	511,352	3,511,995
26								
27								
28				Narragansett Electric Company		\$694,032	29,312	664,720
29				National Grid USA Service Co.		\$0	\$0	\$0
30						\$0	\$0	\$0
31						\$0	\$0	\$0
32			TOTAL			\$694,032	\$ 29,312	\$ 664,720
33						\$694,032	\$ 29,312	\$ 664,720
34		Page 2	Adjustments: (to reflect conditions in the Rate Year 2021)					
35		Forecast specific initiatives - amount different from general inflation				\$4,160,103	494,859	3,665,243
36								
37								
38				Narragansett Electric Company		\$136,755	(16,493)	153,248
39				National Grid USA Service Co.		\$0	\$0	\$0
40						\$0	\$0	\$0
41						\$0	\$0	\$0
42			TOTAL			\$136,755	\$ (16,493)	\$ 153,248

Line Notes

- 15(b)
- 15(c) Page 6, Line 17(g)
- 26(b) Page 11, Line 16(i)
- 26(c) Page 6, Line 17(h)
- 28(b) 26(b) - 15(b)
- 28(c) 26(c)-15(c)
- 36(b) Page 11, Line 16(j)
- 36(c) Page 6, Line 17(i)
- 38(b) 36(b) - 26(b)
- 38(c) 36(c) - 26(c)



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

	(a) HTY	(b) FY18	(c) FY19	(d) FY20	(e) FY21	(f) FY22	(g) FY23	(h) FY24	(i) FY25	(j) FY26	(k) FY27	(l) FY28	(m) FY29	(n) FY30	(o) FY31	(p) FY32	(q) FY33	(r) NECO Total	(s)	
1	Return on investment	\$0	\$19,794	\$562,086	\$727,936	\$986,539	\$910,035	\$788,541	\$666,375	\$544,209	\$422,042	\$299,876	\$177,793	\$80,905	\$35,512	(\$6,953)	\$0	\$0	\$6,164,701	
2	Depreciation	\$0	\$34,466	\$1,018,268	\$1,438,956	\$1,970,023	\$2,127,274	\$2,128,435	\$2,128,435	\$2,128,435	\$2,128,435	\$2,093,969	\$1,110,167	\$689,478	\$158,411	\$1,160	\$0	\$0	\$21,284,346	
3	Operating expense	\$1,492,545	\$1,373,997	\$3,837,609	\$2,233,955	\$1,134,999	\$278,400	\$76,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,428,450	49.00%
4	Run The Business (RTB)	\$0	\$105,478	\$523,625	\$1,137,916	\$1,350,664	\$1,302,702	\$1,302,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,723,087	
5	Savings offset	\$0	\$0	(\$122,691)	(\$122,691)	(\$718,332)	(\$836,877)	(\$892,613)	(\$892,613)	(\$892,613)	(\$892,613)	(\$892,613)	\$0	\$0	\$0	\$0	\$0	\$0	\$6,151,527	
6	Total Revenue Requirement	\$1,492,545	\$1,533,735	\$5,951,026	\$5,416,073	\$4,673,893	\$3,781,534	\$3,404,010	\$1,902,197	\$1,780,030	\$1,657,864	\$2,271,762	\$1,191,072	\$724,991	\$151,459	\$1,171	\$0	\$0	\$37,449,057	

	RYE Aug 19	RYE Aug 20	RYE Aug 21
Return	\$621,333	\$694,496	\$789,337
Amortization	\$1,156,764	\$1,409,212	\$1,733,085
Incremental Opex (shaped vs SL)	\$396,703	\$709,467	\$845,451
Run the Business	\$729,757	\$1,069,694	\$1,065,096
Savings offset	(\$57,283)	(\$370,875)	(\$767,726)
Total RR	\$2,847,275	\$3,511,995	\$3,665,243
Capital - related	\$1,778,097	\$2,103,708	\$2,522,422
Operating exp net of savings	\$1,069,178	\$1,408,287	\$1,142,821
Total Revenue Requirement	\$2,847,275	\$3,511,995	\$3,665,243

Line Notes

- 1 Pages 7 through 10, Column (a)
- 2 Pages 7 through 10, Column (b)
- 3 Total project spend
- 14 Page 17, Column (h)
- 15 Line 4(c)/12 x 7 + Line 4(d)/12 x 5

Column Note

- (s) Line 3(f) divided by Line 2(f)

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	Date	TOTAL GBE			Totals
		NECO Return	NECO Depr	NECO Opex	
1	11/01/17	\$0	\$0	\$0	\$0
2	12/01/17	\$0	\$0	\$0	\$0
3	01/01/18	\$0	\$0	\$0	\$0
4	02/01/18	\$0	\$0	\$0	\$0
5	03/01/18	\$19,794	\$34,466	\$16,887	\$71,146
6	04/01/18	\$19,628	\$34,466	\$16,887	\$70,981
7	05/01/18	\$31,330	\$55,129	\$27,011	\$113,469
8	06/01/18	\$31,065	\$55,129	\$27,011	\$113,204
9	07/01/18	\$30,800	\$55,129	\$27,011	\$112,939
10	08/01/18	\$30,708	\$55,364	\$27,126	\$113,198
11	09/01/18	\$30,428	\$55,364	\$27,126	\$112,918
12	10/01/18	\$66,020	\$117,801	\$57,717	\$241,538
13	11/01/18	\$65,453	\$117,801	\$57,717	\$240,971
14	12/01/18	\$64,887	\$117,801	\$57,717	\$240,405
15	01/01/19	\$64,320	\$117,801	\$57,717	\$239,838
16	02/01/19	\$63,753	\$117,801	\$57,717	\$239,271
17	03/01/19	\$63,695	\$118,685	\$58,151	\$240,531
18	04/01/19	\$63,124	\$118,685	\$58,151	\$239,960
19	05/01/19	\$62,553	\$118,685	\$58,151	\$239,389
20	06/01/19	\$62,828	\$120,159	\$58,873	\$241,859
21	07/01/19	\$62,249	\$120,159	\$58,873	\$241,281
22	08/01/19	\$61,671	\$120,159	\$58,873	\$240,703
23	09/01/19	\$61,093	\$120,159	\$58,873	\$240,125
24	10/01/19	\$60,515	\$120,159	\$58,873	\$239,546
25	11/01/19	\$59,937	\$120,159	\$58,873	\$238,968
26	12/01/19	\$59,359	\$120,159	\$58,873	\$238,390
27	01/01/20	\$58,781	\$120,159	\$58,873	\$237,812
28	02/01/20	\$58,202	\$120,159	\$58,873	\$237,234
29	03/01/20	\$57,624	\$120,159	\$58,873	\$236,656
30	04/01/20	\$78,661	\$157,795	\$77,313	\$313,769
31	05/01/20	\$81,895	\$164,748	\$80,720	\$327,363
32	06/01/20	\$81,109	\$164,748	\$80,720	\$326,577
33	07/01/20	\$80,329	\$164,748	\$80,720	\$325,797
34	08/01/20	\$79,549	\$164,748	\$80,720	\$325,016
35	09/01/20	\$78,769	\$164,748	\$80,720	\$324,236
36	10/01/20	\$77,988	\$164,748	\$80,720	\$323,456
37	11/01/20	\$77,208	\$164,748	\$80,720	\$322,676
38	12/01/20	\$76,428	\$164,748	\$80,720	\$321,896
39	01/01/21	\$75,648	\$164,748	\$80,720	\$321,116
40	02/01/21	\$74,868	\$164,748	\$80,720	\$320,335
41	03/01/21	\$74,087	\$164,748	\$80,720	\$319,555
42	04/01/21	\$80,374	\$177,053	\$86,749	\$344,177
43	05/01/21	\$79,527	\$177,053	\$86,749	\$343,329
44	06/01/21	\$78,679	\$177,053	\$86,749	\$342,481
45	07/01/21	\$77,891	\$177,158	\$86,800	\$341,849
46	8/1/2021	\$77,165	\$177,370	\$86,904	\$341,438
47	09/01/21	\$76,316	\$177,370	\$86,904	\$340,590
48	10/01/21	\$75,468	\$177,370	\$86,904	\$339,741
49	11/01/21	\$74,620	\$177,370	\$86,904	\$338,893
50	12/01/21	\$73,771	\$177,370	\$86,904	\$338,045
51	01/01/22	\$72,923	\$177,370	\$86,904	\$337,196
52	02/01/22	\$72,075	\$177,370	\$86,904	\$336,348
53	03/01/22	\$71,226	\$177,370	\$86,904	\$335,500

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)		(c)	(d)
		TOTAL GBE			
Date	NECO Return	NECO Depr	NECO Opex	Totals	
54	04/01/22	\$70,378	\$177,370	\$86,904	\$334,651
55	05/01/22	\$69,529	\$177,370	\$86,904	\$333,803
56	06/01/22	\$68,681	\$177,370	\$86,904	\$332,954
57	07/01/22	\$67,833	\$177,370	\$86,904	\$332,106
58	08/01/22	\$66,984	\$177,370	\$86,904	\$331,258
59	09/01/22	\$66,136	\$177,370	\$86,904	\$330,409
60	10/01/22	\$65,288	\$177,370	\$86,904	\$329,561
61	11/01/22	\$64,439	\$177,370	\$86,904	\$328,713
62	12/01/22	\$63,591	\$177,370	\$86,904	\$327,864
63	01/01/23	\$62,742	\$177,370	\$86,904	\$327,016
64	02/01/23	\$61,894	\$177,370	\$86,904	\$326,167
65	03/01/23	\$61,046	\$177,370	\$86,904	\$325,319
66	04/01/23	\$60,197	\$177,370	\$86,904	\$324,471
67	05/01/23	\$59,349	\$177,370	\$86,904	\$323,622
68	06/01/23	\$58,501	\$177,370	\$86,904	\$322,774
69	07/01/23	\$57,652	\$177,370	\$86,904	\$321,925
70	08/01/23	\$56,804	\$177,370	\$86,904	\$321,077
71	09/01/23	\$55,955	\$177,370	\$86,904	\$320,229
72	10/01/23	\$55,107	\$177,370	\$86,904	\$319,380
73	11/01/23	\$54,259	\$177,370	\$86,904	\$318,532
74	12/01/23	\$53,410	\$177,370	\$86,904	\$317,684
75	01/01/24	\$52,562	\$177,370	\$86,904	\$316,835
76	02/01/24	\$51,714	\$177,370	\$86,904	\$315,987
77	3/1/2024	\$50,865	\$177,370	\$86,904	\$315,138
78	04/01/24	\$50,017	\$177,370	\$86,904	\$314,290
79	05/01/24	\$49,168	\$177,370	\$86,904	\$313,442
80	06/01/24	\$48,320	\$177,370	\$86,904	\$312,593
81	07/01/24	\$47,472	\$177,370	\$86,904	\$311,745
82	08/01/24	\$46,623	\$177,370	\$86,904	\$310,897
83	09/01/24	\$45,775	\$177,370	\$86,904	\$310,048
84	10/01/24	\$44,927	\$177,370	\$86,904	\$309,200
85	11/01/24	\$44,078	\$177,370	\$86,904	\$308,351
86	12/01/24	\$43,230	\$177,370	\$86,904	\$307,503
87	01/01/25	\$42,381	\$177,370	\$86,904	\$306,655
88	02/01/25	\$41,533	\$177,370	\$86,904	\$305,806
89	03/01/25	\$40,685	\$177,370	\$86,904	\$304,958
90	04/01/25	\$39,836	\$177,370	\$86,904	\$304,110
91	05/01/25	\$38,988	\$177,370	\$86,904	\$303,261
92	06/01/25	\$38,140	\$177,370	\$86,904	\$302,413
93	07/01/25	\$37,291	\$177,370	\$86,904	\$301,564
94	08/01/25	\$36,443	\$177,370	\$86,904	\$300,716
95	09/01/25	\$35,594	\$177,370	\$86,904	\$299,868
96	10/01/25	\$34,746	\$177,370	\$86,904	\$299,019
97	11/01/25	\$33,898	\$177,370	\$86,904	\$298,171
98	12/01/25	\$33,049	\$177,370	\$86,904	\$297,323
99	01/01/26	\$32,201	\$177,370	\$86,904	\$296,474
100	02/01/26	\$31,353	\$177,370	\$86,904	\$295,626
101	03/01/26	\$30,504	\$177,370	\$86,904	\$294,777
102	04/01/26	\$29,656	\$177,370	\$86,904	\$293,929
103	05/01/26	\$28,807	\$177,370	\$86,904	\$293,081
104	06/01/26	\$27,959	\$177,370	\$86,904	\$292,232
105	07/01/26	\$27,111	\$177,370	\$86,904	\$291,384
106	08/01/26	\$26,262	\$177,370	\$86,904	\$290,536
107	09/01/26	\$25,414	\$177,370	\$86,904	\$289,687

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)		(c)	(d)
		TOTAL GBE			
Date	NECO Return	NECO Depr	NECO Opex	Totals	
108	10/1/2026	\$24,565	\$177,370	\$86,904	\$288,839
109	11/01/26	\$23,717	\$177,370	\$86,904	\$287,990
110	12/01/26	\$22,869	\$177,370	\$86,904	\$287,142
111	01/01/27	\$22,020	\$177,370	\$86,904	\$286,294
112	02/01/27	\$21,172	\$177,370	\$86,904	\$285,445
113	03/01/27	\$20,324	\$177,370	\$86,904	\$284,597
114	04/01/27	\$19,475	\$177,370	\$86,904	\$283,749
115	05/01/27	\$18,627	\$177,370	\$86,904	\$282,900
116	06/01/27	\$17,778	\$177,370	\$86,904	\$282,052
117	07/01/27	\$16,930	\$177,370	\$86,904	\$281,203
118	08/01/27	\$16,082	\$177,370	\$86,904	\$280,355
119	09/01/27	\$15,233	\$177,370	\$86,904	\$279,507
120	10/01/27	\$14,385	\$177,370	\$86,904	\$278,658
121	11/01/27	\$13,537	\$177,370	\$86,904	\$277,810
122	12/01/27	\$12,688	\$177,370	\$86,904	\$276,962
123	01/01/28	\$11,840	\$177,370	\$86,904	\$276,113
124	02/01/28	\$10,991	\$177,370	\$86,904	\$275,265
125	03/01/28	\$10,226	\$142,904	\$70,017	\$223,147
126	04/01/28	\$9,543	\$142,904	\$70,017	\$222,464
127	05/01/28	\$8,910	\$122,241	\$59,893	\$191,044
128	06/01/28	\$8,327	\$122,241	\$59,893	\$190,461
129	07/01/28	\$7,743	\$122,241	\$59,893	\$189,877
130	08/01/28	\$7,160	\$122,006	\$59,778	\$188,944
131	09/01/28	\$6,578	\$122,006	\$59,778	\$188,361
132	10/01/28	\$6,146	\$59,569	\$29,186	\$94,901
133	11/01/28	\$5,864	\$59,569	\$29,186	\$94,619
134	12/01/28	\$5,581	\$59,569	\$29,186	\$94,337
135	01/01/29	\$5,299	\$59,569	\$29,186	\$94,054
136	02/01/29	\$5,017	\$59,569	\$29,186	\$93,772
137	03/01/29	\$4,737	\$58,684	\$28,753	\$92,174
138	04/01/29	\$4,459	\$58,684	\$28,753	\$91,896
139	05/01/29	\$4,181	\$58,684	\$28,753	\$91,618
140	06/01/29	\$3,906	\$57,211	\$28,031	\$89,148
141	07/01/29	\$3,635	\$57,211	\$28,031	\$88,877
142	08/01/29	\$3,365	\$57,211	\$28,031	\$88,607
143	09/01/29	\$3,094	\$57,211	\$28,031	\$88,336
144	10/01/29	\$2,823	\$57,211	\$28,031	\$88,065
145	11/01/29	\$2,552	\$57,211	\$28,031	\$87,794
146	12/01/29	\$2,281	\$57,211	\$28,031	\$87,523
147	01/01/30	\$2,010	\$57,211	\$28,031	\$87,252
148	02/01/30	\$1,739	\$57,211	\$28,031	\$86,981
149	03/01/30	\$1,468	\$57,211	\$28,031	\$86,710
150	04/01/30	(\$184)	\$19,574	\$9,591	\$28,981
151	05/01/30	(\$270)	\$12,622	\$6,184	\$18,536
152	06/01/30	(\$339)	\$12,622	\$6,184	\$18,467
153	07/01/30	(\$408)	\$12,622	\$6,184	\$18,398
154	08/01/30	(\$477)	\$12,622	\$6,184	\$18,329
155	09/01/30	(\$546)	\$12,622	\$6,184	\$18,260
156	10/01/30	(\$615)	\$12,622	\$6,184	\$18,191
157	11/01/30	(\$684)	\$12,622	\$6,184	\$18,122
158	12/01/30	(\$753)	\$12,622	\$6,184	\$18,053
159	01/01/31	(\$822)	\$12,622	\$6,184	\$17,983

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)
	TOTAL GBE			
Date	NECO Return	NECO Depr	NECO Opex	Totals
160 02/01/31	(\$891)	\$12,622	\$6,184	\$17,915
161 03/01/31	(\$964)	\$12,622	\$6,184	\$17,841
162 04/01/31	\$5	\$316	\$155	\$476
163 05/01/31	\$3	\$316	\$155	\$474
164 06/01/31	\$2	\$316	\$155	\$473
165 07/01/31	\$1	\$212	\$104	\$316
	<b>\$6,164,701</b>	<b>\$21,284,346</b>	<b>\$10,428,450</b>	<b>\$37,877,497</b>

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

	(a) FY17	(b) FY18	(c) FY19	(d) FY20	(e) FY21	(f) FY22	(g) FY23	(h) FY24	(i) FY25	(j) FY26	(k) FY27	(l) FY28	(m) FY29	(n) FY30	(o) FY31	(p) FY32	(q) FY33	Check	Total	
1	\$0	\$7,774	\$145,566	\$191,684	\$169,582	\$147,509	\$125,693	\$103,899	\$82,104	\$60,309	\$38,515	\$16,753	\$1,853	\$0	\$0	\$0	\$0	\$0	\$1,091,241	
2	\$0	\$13,536	\$263,408	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$364,375	\$114,503	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791,111
3	\$0	\$265,529	\$209,726	\$110,030	\$15,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,417
4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
6	\$0	\$286,839	\$618,700	\$679,624	\$562,625	\$525,420	\$503,604	\$481,810	\$460,015	\$438,221	\$416,426	\$381,128	\$116,356	\$0	\$0	\$0	\$0	\$0	\$0	\$5,470,768
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				

	RYE, Aug 19	RYE, Aug 20	RYE, Aug 21
Return	\$161,259	\$155,110	\$136,303
Amortization	\$299,626	\$321,224	\$321,224
Incremental Opex (based vs SL)	\$21,156	\$35,018	\$37,332
Run the Business (RTB)	\$0	\$0	\$0
Savings offset	\$0	\$0	\$0
Total RR	\$482,041	\$511,352	\$494,859
Capital - related Operating exp net of savings	\$460,885	\$476,334	\$457,527
Total Revenue Requirement	\$21,156	\$35,018	\$37,332
	\$482,041	\$511,352	\$494,859

Line Notes  
 1 Pages 12 through 16, Column (a)  
 2 Pages 12 through 16, Column (b)  
 13 Page 20, Column (b)  
 16 Line 11(b) + 12(b)

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
11/1/2017	\$0	\$0	\$0	\$0	\$0
12/1/2017	\$0	\$0	\$0	\$0	\$0
1/1/2018	\$0	\$0	\$0	\$0	\$0
2/1/2018	\$0	\$0	\$0	\$0	\$0
3/1/2018	\$7,774	\$13,536	\$2,151	\$0	\$23,460
4/1/2018	\$7,709	\$13,536	\$2,151	\$0	\$23,395
5/1/2018	\$7,644	\$13,536	\$2,151	\$0	\$23,330
6/1/2018	\$7,579	\$13,536	\$2,151	\$0	\$23,265
7/1/2018	\$7,513	\$13,536	\$2,151	\$0	\$23,200
8/1/2018	\$7,957	\$14,227	\$2,260	\$0	\$24,444
9/1/2018	\$7,849	\$14,227	\$2,260	\$0	\$24,336
10/1/2018	\$16,760	\$29,864	\$4,745	\$0	\$51,368
11/1/2018	\$16,615	\$29,864	\$4,745	\$0	\$51,223
12/1/2018	\$16,469	\$29,864	\$4,745	\$0	\$51,078
1/1/2019	\$16,324	\$29,864	\$4,745	\$0	\$50,933
2/1/2019	\$16,179	\$29,864	\$4,745	\$0	\$50,788
3/1/2019	\$16,969	\$31,493	\$5,003	\$0	\$53,465
4/1/2019	\$16,816	\$31,493	\$5,003	\$0	\$53,312
5/1/2019	\$16,663	\$31,493	\$5,003	\$0	\$53,159
6/1/2019	\$16,510	\$31,493	\$5,003	\$0	\$53,006
7/1/2019	\$16,357	\$31,493	\$5,003	\$0	\$52,853
8/1/2019	\$16,204	\$31,493	\$5,003	\$0	\$52,700
9/1/2019	\$16,050	\$31,493	\$5,003	\$0	\$52,547
10/1/2019	\$15,897	\$31,493	\$5,003	\$0	\$52,393
11/1/2019	\$15,744	\$31,493	\$5,003	\$0	\$52,240
12/1/2019	\$15,591	\$31,493	\$5,003	\$0	\$52,087
1/1/2020	\$15,437	\$31,493	\$5,003	\$0	\$51,933
2/1/2020	\$15,284	\$31,493	\$5,003	\$0	\$51,780
3/1/2020	\$15,130	\$31,493	\$5,003	\$0	\$51,626
4/1/2020	\$14,977	\$31,493	\$5,003	\$0	\$51,473
5/1/2020	\$14,823	\$31,493	\$5,003	\$0	\$51,319
6/1/2020	\$14,670	\$31,493	\$5,003	\$0	\$51,166
7/1/2020	\$14,516	\$31,493	\$5,003	\$0	\$51,012

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	<b>TOTAL</b>				
	<b>RI Elec Return</b>	<b>RI Elec Depr</b>	<b>RI Elec Opex</b>	<b>RI Elec RTB</b>	<b>Totals</b>
8/1/2020	\$14,363	\$31,493	\$5,003	\$0	\$50,859
9/1/2020	\$14,209	\$31,493	\$5,003	\$0	\$50,705
10/1/2020	\$14,055	\$31,493	\$5,003	\$0	\$50,551
11/1/2020	\$13,901	\$31,493	\$5,003	\$0	\$50,398
12/1/2020	\$13,748	\$31,493	\$5,003	\$0	\$50,244
1/1/2021	\$13,594	\$31,493	\$5,003	\$0	\$50,090
2/1/2021	\$13,440	\$31,493	\$5,003	\$0	\$49,936
3/1/2021	\$13,286	\$31,493	\$5,003	\$0	\$49,782
4/1/2021	\$13,132	\$31,493	\$5,003	\$0	\$49,628
5/1/2021	\$12,978	\$31,493	\$5,003	\$0	\$49,474
6/1/2021	\$12,824	\$31,493	\$5,003	\$0	\$49,320
7/1/2021	\$12,670	\$31,493	\$5,003	\$0	\$49,166
8/1/2021	\$12,518	\$31,493	\$5,003	\$0	\$49,014
9/1/2021	\$12,366	\$31,493	\$5,003	\$0	\$48,862
10/1/2021	\$12,215	\$31,493	\$5,003	\$0	\$48,711
11/1/2021	\$12,064	\$31,493	\$5,003	\$0	\$48,560
12/1/2021	\$11,912	\$31,493	\$5,003	\$0	\$48,408
1/1/2022	\$11,761	\$31,493	\$5,003	\$0	\$48,257
2/1/2022	\$11,610	\$31,493	\$5,003	\$0	\$48,106
3/1/2022	\$11,458	\$31,493	\$5,003	\$0	\$47,954
4/1/2022	\$11,307	\$31,493	\$5,003	\$0	\$47,803
5/1/2022	\$11,156	\$31,493	\$5,003	\$0	\$47,652
6/1/2022	\$11,004	\$31,493	\$5,003	\$0	\$47,500
7/1/2022	\$10,853	\$31,493	\$5,003	\$0	\$47,349
8/1/2022	\$10,701	\$31,493	\$5,003	\$0	\$47,198
9/1/2022	\$10,550	\$31,493	\$5,003	\$0	\$47,046
10/1/2022	\$10,399	\$31,493	\$5,003	\$0	\$46,895
11/1/2022	\$10,247	\$31,493	\$5,003	\$0	\$46,743
12/1/2022	\$10,096	\$31,493	\$5,003	\$0	\$46,592
1/1/2023	\$9,945	\$31,493	\$5,003	\$0	\$46,441
2/1/2023	\$9,793	\$31,493	\$5,003	\$0	\$46,289
3/1/2023	\$9,642	\$31,493	\$5,003	\$0	\$46,138
4/1/2023	\$9,491	\$31,493	\$5,003	\$0	\$45,987



The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	<b>TOTAL</b>				
	<b>RI Elec Return</b>	<b>RI Elec Depr</b>	<b>RI Elec Opex</b>	<b>RI Elec RTB</b>	<b>Totals</b>
5/1/2023	\$9,339	\$31,493	\$5,003	\$0	\$45,835
6/1/2023	\$9,188	\$31,493	\$5,003	\$0	\$45,684
7/1/2023	\$9,037	\$31,493	\$5,003	\$0	\$45,533
8/1/2023	\$8,885	\$31,493	\$5,003	\$0	\$45,381
9/1/2023	\$8,734	\$31,493	\$5,003	\$0	\$45,230
10/1/2023	\$8,583	\$31,493	\$5,003	\$0	\$45,079
11/1/2023	\$8,431	\$31,493	\$5,003	\$0	\$44,927
12/1/2023	\$8,280	\$31,493	\$5,003	\$0	\$44,776
1/1/2024	\$8,128	\$31,493	\$5,003	\$0	\$44,625
2/1/2024	\$7,977	\$31,493	\$5,003	\$0	\$44,473
3/1/2024	\$7,826	\$31,493	\$5,003	\$0	\$44,322
4/1/2024	\$7,674	\$31,493	\$5,003	\$0	\$44,171
5/1/2024	\$7,523	\$31,493	\$5,003	\$0	\$44,019
6/1/2024	\$7,372	\$31,493	\$5,003	\$0	\$43,868
7/1/2024	\$7,220	\$31,493	\$5,003	\$0	\$43,716
8/1/2024	\$7,069	\$31,493	\$5,003	\$0	\$43,565
9/1/2024	\$6,918	\$31,493	\$5,003	\$0	\$43,414
10/1/2024	\$6,766	\$31,493	\$5,003	\$0	\$43,262
11/1/2024	\$6,615	\$31,493	\$5,003	\$0	\$43,111
12/1/2024	\$6,464	\$31,493	\$5,003	\$0	\$42,960
1/1/2025	\$6,312	\$31,493	\$5,003	\$0	\$42,808
2/1/2025	\$6,161	\$31,493	\$5,003	\$0	\$42,657
3/1/2025	\$6,010	\$31,493	\$5,003	\$0	\$42,506
4/1/2025	\$5,858	\$31,493	\$5,003	\$0	\$42,354
5/1/2025	\$5,707	\$31,493	\$5,003	\$0	\$42,203
6/1/2025	\$5,556	\$31,493	\$5,003	\$0	\$42,052
7/1/2025	\$5,404	\$31,493	\$5,003	\$0	\$41,900
8/1/2025	\$5,253	\$31,493	\$5,003	\$0	\$41,749
9/1/2025	\$5,101	\$31,493	\$5,003	\$0	\$41,598
10/1/2025	\$4,950	\$31,493	\$5,003	\$0	\$41,446
11/1/2025	\$4,799	\$31,493	\$5,003	\$0	\$41,295
12/1/2025	\$4,647	\$31,493	\$5,003	\$0	\$41,143
1/1/2026	\$4,496	\$31,493	\$5,003	\$0	\$40,992

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	<b>TOTAL</b>				
	<b>RI Elec Return</b>	<b>RI Elec Depr</b>	<b>RI Elec Opex</b>	<b>RI Elec RTB</b>	<b>Totals</b>
2/1/2026	\$4,345	\$31,493	\$5,003	\$0	\$40,841
3/1/2026	\$4,193	\$31,493	\$5,003	\$0	\$40,689
4/1/2026	\$4,042	\$31,493	\$5,003	\$0	\$40,538
5/1/2026	\$3,891	\$31,493	\$5,003	\$0	\$40,387
6/1/2026	\$3,739	\$31,493	\$5,003	\$0	\$40,235
7/1/2026	\$3,588	\$31,493	\$5,003	\$0	\$40,084
8/1/2026	\$3,437	\$31,493	\$5,003	\$0	\$39,933
9/1/2026	\$3,285	\$31,493	\$5,003	\$0	\$39,781
10/1/2026	\$3,134	\$31,493	\$5,003	\$0	\$39,630
11/1/2026	\$2,983	\$31,493	\$5,003	\$0	\$39,479
12/1/2026	\$2,831	\$31,493	\$5,003	\$0	\$39,327
1/1/2027	\$2,680	\$31,493	\$5,003	\$0	\$39,176
2/1/2027	\$2,528	\$31,493	\$5,003	\$0	\$39,025
3/1/2027	\$2,377	\$31,493	\$5,003	\$0	\$38,873
4/1/2027	\$2,226	\$31,493	\$5,003	\$0	\$38,722
5/1/2027	\$2,074	\$31,493	\$5,003	\$0	\$38,570
6/1/2027	\$1,923	\$31,493	\$5,003	\$0	\$38,419
7/1/2027	\$1,772	\$31,493	\$5,003	\$0	\$38,268
8/1/2027	\$1,620	\$31,493	\$5,003	\$0	\$38,116
9/1/2027	\$1,469	\$31,493	\$5,003	\$0	\$37,965
10/1/2027	\$1,318	\$31,493	\$5,003	\$0	\$37,814
11/1/2027	\$1,166	\$31,493	\$5,003	\$0	\$37,662
12/1/2027	\$1,015	\$31,493	\$5,003	\$0	\$37,511
1/1/2028	\$864	\$31,493	\$5,003	\$0	\$37,360
2/1/2028	\$712	\$31,493	\$5,003	\$0	\$37,208
3/1/2028	\$593	\$17,957	\$2,853	\$0	\$21,403
4/1/2028	\$507	\$17,957	\$2,853	\$0	\$21,317
5/1/2028	\$421	\$17,957	\$2,853	\$0	\$21,231
6/1/2028	\$335	\$17,957	\$2,853	\$0	\$21,144
7/1/2028	\$248	\$17,957	\$2,853	\$0	\$21,058
8/1/2028	\$164	\$17,266	\$2,743	\$0	\$20,173
9/1/2028	\$81	\$17,266	\$2,743	\$0	\$20,090
10/1/2028	\$35	\$1,629	\$259	\$0	\$1,923

The Narragansett Electric Company d/b/a National Grid  
New Initiative  
Gas Business Enablement  
Service Company Rent Expense and Operating Expense  
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	<b>TOTAL</b>				
	<b>RI Elec Return</b>	<b>RI Elec Depr</b>	<b>RI Elec Opex</b>	<b>RI Elec RTB</b>	<b>Totals</b>
11/1/2028	\$27	\$1,629	\$259	\$0	\$1,915
12/1/2028	\$20	\$1,629	\$259	\$0	\$1,907
1/1/2029	\$12	\$1,629	\$259	\$0	\$1,899
2/1/2029	\$4	\$1,629	\$259	\$0	\$1,892
3/1/2029	\$0	\$0	\$0	\$0	\$0
	<b>1,091,241</b>	<b>3,779,111</b>	<b>600,417</b>	<b>-</b>	<b>5,470,768</b>

Attachment 1

<b>1 Year</b>		<b>2 Year</b>	<b>3 Year</b>
\$ 3,131,814	Projected Rate Year Spend per DR Div 3-58	\$ 1,729,511	\$ 791,173
85%	% Recovery	85%	85%
\$ 2,662,042	Recommended Recovery	\$ 1,470,084	\$ 672,497

Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	Average Rate Year Balance	WACC Grossed for Taxes	Return	Levelized Revenue Requirement
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
09/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 238,801			\$ 396,703
10/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 477,602			
11/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 716,402			
12/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 955,203			
01/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,194,004			
02/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,432,805			
03/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,671,606			
04/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,910,407			
05/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,149,207			
06/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,388,008			
07/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,626,809			
08/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,865,610	\$ 1,552,205	8.41%	\$ 130,499
09/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 2,975,301			\$ 709,467
10/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,084,993			
11/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,194,684			
12/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,304,376			
01/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,414,067			
02/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,523,759			
03/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,633,451			
04/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,743,142			
05/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,852,834			
06/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,962,525			
07/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 4,072,217			
08/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 4,181,908	\$ 3,523,759	8.41%	\$ 296,254
09/01/20	\$ 40,039	\$ 65,931	\$ 25,893	\$ 4,207,801			\$ 845,451
10/01/20	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,234,429			
11/01/20	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,261,057			
12/01/20	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,287,685			
01/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,314,313			
02/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,340,941			
03/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,367,570			
04/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,394,198			
05/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,420,826			
06/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,447,454			
07/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,474,082			
8/1/2021	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,500,710	\$ 4,341,309	8.41%	\$ 364,989
09/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,460,672			\$ 838,655
10/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,420,633			
11/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,380,595			
12/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,340,556			
01/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,300,518			
02/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,260,479			
03/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,220,441			
04/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,180,402			
05/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,140,364			
06/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,100,325			
07/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,060,286			
08/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,020,248	\$ 4,260,479	8.41%	\$ 358,193
09/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,980,209			\$ 798,261
10/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,940,171			
11/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,900,132			
12/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,860,094			
01/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,820,055			
02/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,780,017			
03/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,739,978			
04/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,699,940			
05/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,659,901			
06/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,619,863			
07/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,579,824			
08/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,539,786	\$ 3,780,017	8.41%	\$ 317,799
09/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,499,747			\$ 757,867
10/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,459,709			
11/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,419,670			
12/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,379,632			
01/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,339,593			
02/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,299,554			
3/1/2024	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,259,516			
04/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,219,477			
05/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,179,439			
06/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,139,400			
07/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,099,362			
08/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,059,323	\$ 3,299,554	8.41%	\$ 277,405
09/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,019,285			\$ 480,462
10/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,979,246			
11/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,939,208			
12/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,899,169			
01/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,859,131			
02/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,819,092			
03/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,779,054			
04/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,739,015			

Attachment 1

05/01/25	\$	40,039	\$	(40,039)	\$	2,698,977							
06/01/25	\$	40,039	\$	(40,039)	\$	2,658,938							
07/01/25	\$	40,039	\$	(40,039)	\$	2,618,899							
08/01/25	\$	40,039	\$	(40,039)	\$	2,578,861	\$	2,819,092	8.41%	\$	237,011		
09/01/25	\$	40,039	\$	(40,039)	\$	2,538,822					\$	677,079	
10/01/25	\$	40,039	\$	(40,039)	\$	2,498,784							
11/01/25	\$	40,039	\$	(40,039)	\$	2,458,745							
12/01/25	\$	40,039	\$	(40,039)	\$	2,418,707							
01/01/26	\$	40,039	\$	(40,039)	\$	2,378,668							
02/01/26	\$	40,039	\$	(40,039)	\$	2,338,630							
03/01/26	\$	40,039	\$	(40,039)	\$	2,298,591							
04/01/26	\$	40,039	\$	(40,039)	\$	2,258,553							
05/01/26	\$	40,039	\$	(40,039)	\$	2,218,514							
06/01/26	\$	40,039	\$	(40,039)	\$	2,178,476							
07/01/26	\$	40,039	\$	(40,039)	\$	2,138,437							
08/01/26	\$	40,039	\$	(40,039)	\$	2,098,399	\$	2,338,630	8.41%	\$	196,617		
09/01/26	\$	40,039	\$	(40,039)	\$	2,058,360						\$	636,685
10/1/2026	\$	40,039	\$	(40,039)	\$	2,018,322							
11/01/26	\$	40,039	\$	(40,039)	\$	1,978,283							
12/01/26	\$	40,039	\$	(40,039)	\$	1,938,245							
01/01/27	\$	40,039	\$	(40,039)	\$	1,898,206							
02/01/27	\$	40,039	\$	(40,039)	\$	1,858,167							
03/01/27	\$	40,039	\$	(40,039)	\$	1,818,129							
04/01/27	\$	40,039	\$	(40,039)	\$	1,778,090							
05/01/27	\$	40,039	\$	(40,039)	\$	1,738,052							
06/01/27	\$	40,039	\$	(40,039)	\$	1,698,013							
07/01/27	\$	40,039	\$	(40,039)	\$	1,657,975							
08/01/27	\$	40,039	\$	(40,039)	\$	1,617,936	\$	1,858,167	8.41%	\$	156,222		
09/01/27	\$	40,039	\$	(40,039)	\$	1,577,898						\$	596,291
10/01/27	\$	40,039	\$	(40,039)	\$	1,537,859							
11/01/27	\$	40,039	\$	(40,039)	\$	1,497,821							
12/01/27	\$	40,039	\$	(40,039)	\$	1,457,782							
01/01/28	\$	40,039	\$	(40,039)	\$	1,417,744							
02/01/28	\$	40,039	\$	(40,039)	\$	1,377,705							
03/01/28	\$	40,039	\$	(40,039)	\$	1,337,667							
04/01/28	\$	40,039	\$	(40,039)	\$	1,297,628							
05/01/28	\$	40,039	\$	(40,039)	\$	1,257,590							
06/01/28	\$	40,039	\$	(40,039)	\$	1,217,551							
07/01/28	\$	40,039	\$	(40,039)	\$	1,177,512							
08/01/28	\$	40,039	\$	(40,039)	\$	1,137,474	\$	1,377,705	8.41%	\$	115,828		

Attachment 1

09/01/28	\$	17,855	\$	(17,855)	\$	1,119,619				\$	300,883
10/01/28	\$	17,855	\$	(17,855)	\$	1,101,764					
11/01/28	\$	17,855	\$	(17,855)	\$	1,083,909					
12/01/28	\$	17,855	\$	(17,855)	\$	1,066,055					
01/01/29	\$	17,855	\$	(17,855)	\$	1,048,200					
02/01/29	\$	17,855	\$	(17,855)	\$	1,030,345					
03/01/29	\$	17,855	\$	(17,855)	\$	1,012,490					
04/01/29	\$	17,855	\$	(17,855)	\$	994,635					
05/01/29	\$	17,855	\$	(17,855)	\$	976,780					
06/01/29	\$	17,855	\$	(17,855)	\$	958,926					
07/01/29	\$	17,855	\$	(17,855)	\$	941,071					
08/01/29	\$	17,855	\$	(17,855)	\$	923,216	\$	1,030,345	8.41%	\$	86,625
09/01/29	\$	5,604	\$	(5,604)	\$	917,612					\$
10/01/29	\$	5,604	\$	(5,604)	\$	912,008					150,297
11/01/29	\$	5,604	\$	(5,604)	\$	906,403					
12/01/29	\$	5,604	\$	(5,604)	\$	900,799					
01/01/30	\$	5,604	\$	(5,604)	\$	895,195					
02/01/30	\$	5,604	\$	(5,604)	\$	889,591					
03/01/30	\$	5,604	\$	(5,604)	\$	883,987					
04/01/30	\$	5,604	\$	(5,604)	\$	878,383					
05/01/30	\$	5,604	\$	(5,604)	\$	872,779					
06/01/30	\$	5,604	\$	(5,604)	\$	867,174					
07/01/30	\$	5,604	\$	(5,604)	\$	861,570					
08/01/30	\$	5,604	\$	(5,604)	\$	855,966	\$	987,793	8.41%	\$	83,047

Total \$ 4,804,623

Attachment 1

<b>1 Year</b>			<b>2 Year</b>	<b>3 Year</b>
\$ 168,186	Projected Rate Year Spend per Rev-2		\$ 70,489	\$ 8,827
85%	% Recovery		85%	85%
\$ 142,958	Recommended Recovery		\$ 59,916	\$ 7,503

Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	Average Rate Year Balance	WACC Grossed for taxes	Return	Levelized Revenue Requirement
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
09/01/18	\$ 1,191	\$ 14,015.50	\$ 12,824	\$ 12,824			\$ 21,156
10/01/18	\$ 1,191	\$ 14,016	\$ 12,824	\$ 25,648			
11/01/18	\$ 1,191	\$ 14,016	\$ 12,824	\$ 38,473			
12/01/18	\$ 1,191	\$ 14,016	\$ 12,824	\$ 51,297			
01/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 64,121			
02/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 76,945			
03/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 89,769			
04/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 102,593			
05/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 115,418			
06/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 128,242			
07/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 141,066			
08/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 153,890	\$ 83,357	8.23%	\$ 6,860
09/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 158,074			\$ 35,018
10/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 162,257			
11/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 166,441			
12/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 170,624			
01/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 174,808			
02/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 178,991			
03/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 183,174			
04/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 187,358			
05/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 191,541			
06/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 195,725			
07/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 199,908			
08/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 204,092	\$ 178,991	8.23%	\$ 14,731
09/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 203,074			\$ 37,332
10/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 202,057			
11/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 201,039			
12/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 200,022			
01/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 199,004			
02/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 197,986			
03/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 196,969			
04/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 195,951			
05/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 194,934			
06/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 193,916			
07/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 192,899			
8/1/2021	\$ 1,753	\$ 736	\$ (1,018)	\$ 191,881	\$ 197,986	8.23%	\$ 16,294
09/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 190,128			\$ 35,964
10/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 188,375			
11/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 186,622			
12/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 184,869			
01/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 183,115			
02/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 181,362			
03/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 179,609			
04/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 177,856			
05/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 176,103			
06/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 174,350			
07/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 172,597			
08/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 170,844	\$ 181,362	8.23%	\$ 14,926
09/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 169,090			\$ 34,232
10/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 167,337			
11/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 165,584			
12/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 163,831			
01/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 162,078			
02/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 160,325			
03/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 158,572			
04/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 156,818			
05/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 155,065			
06/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 153,312			
07/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 151,559			
08/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 149,806	\$ 160,325	8.23%	\$ 13,195
09/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 148,053			\$ 32,501
10/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 146,300			
11/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 144,546			
12/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 142,793			
01/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 141,040			
02/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 139,287			
3/1/2024	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 137,534			
04/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 135,781			
05/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 134,028			
06/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 132,274			
07/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 130,521			
08/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 128,768	\$ 139,287	8.23%	\$ 11,463
09/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 127,015			\$ 21,038
10/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 125,262			
11/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 123,509			
12/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 121,756			
01/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 120,002			
02/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 118,249			
03/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 116,496			
04/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 114,743			

Attachment 1

05/01/25	\$	1,753	\$	(1,753)	\$	112,990				
06/01/25	\$	1,753	\$	(1,753)	\$	111,237				
07/01/25	\$	1,753	\$	(1,753)	\$	109,484				
08/01/25	\$	1,753	\$	(1,753)	\$	107,730	\$	118,249	8.23%	\$ 9,732
09/01/25	\$	1,753	\$	(1,753)	\$	105,977				\$ 24,605
10/01/25	\$	1,753	\$	(1,753)	\$	104,224				
11/01/25	\$	1,753	\$	(1,753)	\$	102,471				
12/01/25	\$	1,753	\$	(1,753)	\$	100,718				
01/01/26	\$	1,753	\$	(1,753)	\$	98,965				
02/01/26	\$	1,753	\$	(1,753)	\$	97,212				
03/01/26	\$	1,753	\$	(1,753)	\$	95,458				
04/01/26	\$	1,753	\$	(1,753)	\$	93,705				
05/01/26	\$	1,753	\$	(1,753)	\$	91,952				
06/01/26	\$	1,753	\$	(1,753)	\$	90,199				
07/01/26	\$	1,753	\$	(1,753)	\$	88,446				
08/01/26	\$	1,753	\$	(1,753)	\$	86,693	\$	43,346	8.23%	\$ 3,567
09/01/26	\$	1,753	\$	(1,753)	\$	84,940				\$ 27,884
10/1/2026	\$	1,753	\$	(1,753)	\$	83,187				
11/01/26	\$	1,753	\$	(1,753)	\$	81,433				
12/01/26	\$	1,753	\$	(1,753)	\$	79,680				
01/01/27	\$	1,753	\$	(1,753)	\$	77,927				
02/01/27	\$	1,753	\$	(1,753)	\$	76,174				
03/01/27	\$	1,753	\$	(1,753)	\$	74,421				
04/01/27	\$	1,753	\$	(1,753)	\$	72,668				
05/01/27	\$	1,753	\$	(1,753)	\$	70,915				
06/01/27	\$	1,753	\$	(1,753)	\$	69,161				
07/01/27	\$	1,753	\$	(1,753)	\$	67,408				
08/01/27	\$	1,753	\$	(1,753)	\$	65,655	\$	83,187	8.23%	\$ 6,846
09/01/27	\$	1,753	\$	(1,753)	\$	63,902				\$ 26,153
10/01/27	\$	1,753	\$	(1,753)	\$	62,149				
11/01/27	\$	1,753	\$	(1,753)	\$	60,396				
12/01/27	\$	1,753	\$	(1,753)	\$	58,643				
01/01/28	\$	1,753	\$	(1,753)	\$	56,889				
02/01/28	\$	1,753	\$	(1,753)	\$	55,136				
03/01/28	\$	1,753	\$	(1,753)	\$	53,383				
04/01/28	\$	1,753	\$	(1,753)	\$	51,630				
05/01/28	\$	1,753	\$	(1,753)	\$	49,877				
06/01/28	\$	1,753	\$	(1,753)	\$	48,124				
07/01/28	\$	1,753	\$	(1,753)	\$	46,371				
08/01/28	\$	1,753	\$	(1,753)	\$	44,617	\$	62,149	8.23%	\$ 5,115



Attachment 1

09/01/28	\$	562	\$	(562)	\$	44,056			\$	10,136
10/01/28	\$	562	\$	(562)	\$	43,494				
11/01/28	\$	562	\$	(562)	\$	42,932				
12/01/28	\$	562	\$	(562)	\$	42,370				
01/01/29	\$	562	\$	(562)	\$	41,808				
02/01/29	\$	562	\$	(562)	\$	41,247				
03/01/29	\$	562	\$	(562)	\$	40,685				
04/01/29	\$	562	\$	(562)	\$	40,123				
05/01/29	\$	562	\$	(562)	\$	39,561				
06/01/29	\$	562	\$	(562)	\$	38,999				
07/01/29	\$	562	\$	(562)	\$	38,437				
08/01/29	\$	562	\$	(562)	\$	37,876	\$	41,247	8.23%	\$ 3,395
09/01/29	\$	63	\$	(63)	\$	37,813				\$ 4,091
10/01/29	\$	63	\$	(63)	\$	37,751				
11/01/29	\$	63	\$	(63)	\$	37,688				
12/01/29	\$	63	\$	(63)	\$	37,625				
01/01/30	\$	63	\$	(63)	\$	37,563				
02/01/30	\$	63	\$	(63)	\$	37,500				
03/01/30	\$	63	\$	(63)	\$	37,438				
04/01/30	\$	63	\$	(63)	\$	37,375				
05/01/30	\$	63	\$	(63)	\$	37,313				
06/01/30	\$	63	\$	(63)	\$	37,250				
07/01/30	\$	63	\$	(63)	\$	37,188				
08/01/30	\$	63	\$	(63)	\$	37,125	\$	40,590	8.23%	\$ 3,341

Total \$ 210,377

## Compliance Attachment 2

### Schedule 37

### Operating Expenditures Electric

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

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

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total	Electric	Gas	Total	Electric	Gas	
	Total	Electric	Gas							Total
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Electric	Electric	Electric	Electric	Electric	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$611,550	(\$39,550)	\$572,000	\$46,083	\$618,083
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$611,550</u>	<u>(\$39,550)</u>	<u>\$572,000</u>	<u>\$46,083</u>	<u>\$618,083</u>
5						
6						
7	<b>Operation:</b>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$611,550	(\$39,550)	\$572,000	\$46,083	\$618,083
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$611,550</u>	<u>(\$39,550)</u>	<u>\$572,000</u>	<u>\$46,083</u>	<u>\$618,083</u>
21						
22	<b>Maintenance:</b>					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$611,550</u>	<u>(\$39,550)</u>	<u>\$572,000</u>	<u>\$46,083</u>	<u>\$618,083</u>
		\$0	\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0
27					
28	TOTAL	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0

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

				<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Total</u>
						(a) = (b) + (c)	(b)	(c)
Explanation of Adjustments:								
1	BU	HTY Adjustment Page 1	Normalizing Adjustments					
2						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)					
4		Demand Generation System Portal	Narragansett Electric Company			\$65,000	\$65,000	\$0
5		Crane Operations Training	Narragansett Electric Company			\$41,550	\$41,550	\$0
6		Trouble Trucks	Narragansett Electric Company			\$441,000	\$441,000	\$0
7		Telecommunications Trucks	Narragansett Electric Company			\$64,000	\$64,000	\$0
8		Temporary Customer Meter Services	Narragansett Electric Company			\$0	\$0	\$0
9		TOTAL				<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
10								
11		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)					
12		DG system portal opex (E)	Narragansett Electric Company			\$2,000	\$2,000	\$0
13		Crane Operator Training (E)	Narragansett Electric Company			(\$41,550)	(\$41,550)	\$0
14		TOTAL				<u>(\$39,550)</u>	<u>(\$39,550)</u>	<u>\$0</u>
15								
16		Page 3	Adjustments: (to reflect conditions in the Rate Year 3)					
17		DG system portal opex (E)	Narragansett Electric Company			\$46,083	\$46,083	\$0
18						\$0	\$0	\$0
19		TOTAL				<u>\$46,083</u>	<u>\$46,083</u>	<u>\$0</u>

## Compliance Attachment 2

### Schedule 38

#### Operating Expenditures Gas



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

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

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
11					
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
17					
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0
27					
28	TOTAL	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$1,032,482	(\$76,782)	\$955,700	\$0	\$955,700
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,032,482</u>	<u>(\$76,782)</u>	<u>\$955,700</u>	<u>\$0</u>	<u>\$955,700</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$1,032,482	(\$76,782)	\$955,700	\$0	\$955,700
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$1,032,482</u>	<u>(\$76,782)</u>	<u>\$955,700</u>	<u>\$0</u>	<u>\$955,700</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,032,482</u>	<u>(\$76,782)</u>	<u>\$955,700</u>	<u>\$0</u>	<u>\$955,700</u>
		\$0	\$0	\$0	\$0	\$0

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

			<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Total</u>
					(a)	(b)	(c)
Explanation of Adjustments:							
1	HTY Adjustment	Page 1	Normalizing Adjustments				
2					\$0	\$0	\$0
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
4	Gas Transmission Engineering		Narragansett Electric Company		\$300,000	\$0	\$300,000
5	Pressure Regulation Engineering		Narragansett Electric Company		\$300,000	\$0	\$300,000
6	Public Awareness		Narragansett Electric Company		\$200,000	\$0	\$200,000
7	Prometric		Narragansett Electric Company		\$211,482	\$0	\$211,482
8	Encroachment Preventer		Narragansett Electric Company		\$21,000	\$0	\$21,000
9			TOTAL		\$1,032,482	\$0	\$1,032,482
10							
11		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)				
12	Prometric		Narragansett Electric Company		(\$76,782)	\$0	(\$76,782)
13			Narragansett Electric Company		\$0	\$0	\$0
14			TOTAL		(\$76,782)	\$0	(\$76,782)
15							
16		Page 3	Adjustments: (to reflect conditions in the Rate Year 3)				
17			Narragansett Electric Company		\$0	\$0	\$0
18					\$0	\$0	\$0
19			TOTAL		\$0	\$0	\$0

Column Notes

(c) In support of Pre-filed Testimony of Alfred Amaral

Line Notes

- 4(c) Page 6 of 6 Row 1 Column (c)
- 5(c) Page 6 of 6 Row 3 Column (c)
- 6(c) Page 6 of 6 Row 5 Column (c)
- 7(c) Page 6 of 6 Row 6 Column (c)
- 8(c) Page 6 of 6 Row 7 Column (c)
- 12(c) Page 6 of 6 Row 6 Column (c) Less Row 6 Column (f)

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

Description	Year 1			Year 2			Year 3			Total - 3 Years		
	Total	Electric 100.00%	Gas 0.00%	Total	Electric 100.00%	Gas 0.00%	Total	Electric 100.00%	Gas 0.00%	Total	Electric 100.00%	Gas 0.00%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Increased Opex Workload</u>												
1 Gas Transmission Engineering- IMP/IVP Inspections (PHSMA)	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$900,000	\$0	\$900,000
2 <u>Opex Related to Capex</u>												
3 Pressure Regulation Engineering- Asset Integrity Work (Records Review)	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$900,000	\$0	\$900,000
4 <u>Safety Programs</u>												
5 Gas Pipeline & Safety Compliance- Public Awareness	\$200,000	\$0	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$0	\$200,000	\$600,000	\$0	\$600,000
6 Gas Pipeline & Safety Compliance- Operator Qualification Testing- Prometric	\$211,482	\$0	\$211,482	\$134,700	\$0	\$134,700	\$134,700	\$0	\$134,700	\$480,882	\$0	\$480,882
7 Gas Construction - Encroachment Preventer	\$21,000	\$0	\$21,000	\$21,000	\$0	\$21,000	\$21,000	\$0	\$21,000	\$63,000	\$0	\$63,000
8												
9 Subtotal - Opex	\$1,032,482	\$0	\$1,032,482	\$955,700	\$0	\$955,700	\$955,700	\$0	\$955,700	\$2,943,882	\$0	\$2,943,882
10												
11												
12												
13												
14				\$0			\$0			\$0	\$0	\$0
15				\$0			\$0			\$0	\$0	\$0
16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17												
18												
19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20												
21												
22 Total	\$1,032,482	\$0	\$1,032,482	\$955,700	\$0	\$955,700	\$955,700	\$0	\$955,700	\$2,943,882	\$0	\$2,943,882
23												
24												
25												
26 Opex	\$1,032,482	\$0	\$1,032,482	\$955,700	\$0	\$955,700	\$955,700	\$0	\$955,700	\$2,943,882	\$0	\$2,943,882
27 Service Co rent expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$1,032,482	\$0	\$1,032,482	\$955,700	\$0	\$955,700	\$955,700	\$0	\$955,700	\$2,943,882	\$0	\$2,943,882

Note: In support of Pre-filed Testimony of Alfred Amara

## Compliance Attachment 2

### Schedule 39

### Customer Affordability Program

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

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



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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
<b>Provider Company:</b>									
1 Narragansett Electric Company	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
<b>Operation:</b>									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
<b>Maintenance:</b>									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(e) Page 6 of 6 Row 33 Column (b) less Row 10 Column (b)
- 1(f) Page 6 of 6 Row 33 Column (c) less Row 10 Column (c)
- 16(e) Page 6 of 6 Row 33 Column (b) less Row 10 Column (b)
- 16(f) Page 6 of 6 Row 33 Column (c) less Row 10 Column (c)

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$613,623	(\$70,367)	\$543,256	(\$255,128)	\$288,128
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$613,623</u>	<u>(\$70,367)</u>	<u>\$543,256</u>	<u>(\$255,128)</u>	<u>\$288,128</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$613,623	(\$70,367)	\$543,256	(\$255,128)	\$288,128
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
18	Sub Total	<u>\$613,623</u>	<u>(\$70,367)</u>	<u>\$543,256</u>	<u>(\$255,128)</u>	<u>\$288,128</u>
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25						
26	TOTAL	<u>\$613,623</u>	<u>(\$70,367)</u>	<u>\$543,256</u>	<u>(\$255,128)</u>	<u>\$288,128</u>
27						
28		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 5 of 6 Row 12 Column (b)
- 1(d) Page 5 of 6 Row 17 Column (b)
- 16(b) Page 5 of 6 Row 12 Column (b)
- 16(d) Page 5 of 6 Row 17 Column (b)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021	
	Gas	Gas	Gas	Gas	Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$292,714	\$2,518	\$295,232	(\$138,649)	\$156,583
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$292,714</u>	<u>\$2,518</u>	<u>\$295,232</u>	<u>(\$138,649)</u>	<u>\$156,583</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storg. Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$292,714	\$2,518	\$295,232	(\$138,649)	\$156,583
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$292,714</u>	<u>\$2,518</u>	<u>\$295,232</u>	<u>(\$138,649)</u>	<u>\$156,583</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$292,714</u>	<u>\$2,518</u>	<u>\$295,232</u>	<u>(\$138,649)</u>	<u>\$156,583</u>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 5 of 6 Row 12 Column (c)
- 1(d) Page 5 of 6 Row 17 Column (c)
- 16(b) Page 5 of 6 Row 12 Column (c)
- 16(d) Page 5 of 6 Row 17 Column (c)

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

		Provider Company	Source Workpaper	Total	Electric	Gas
				(a)	(b)	(c)
Explanation of Adjustments:						
1	HTY Adjustment Page 1	Normalizing Adjustments		\$0	\$0	\$0
2				\$0	\$0	\$0
3	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
4	Customer Affordability Program Rate Year 1	Narragansett Electric Company		\$906,337	\$613,623	\$292,714
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9		TOTAL		\$906,337	\$613,623	\$292,714
10						
11	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2)				
12	Customer Affordability Program Rate Year 2	Narragansett Electric Company		(\$67,849)	(\$70,367)	\$2,518
13				\$0	\$0	\$0
14		TOTAL		(\$67,849)	(\$70,367)	\$2,518
15						
16	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 3)				
17	Customer Affordability Program Rate Year 3	Narragansett Electric Company		(\$393,777)	(\$255,128)	(\$138,649)
18				\$0	\$0	\$0
19		TOTAL		(\$393,777)	(\$255,128)	(\$138,649)

Line Notes

- 4(b) Page 6 of 6 Row 33 Column (b) less Row 10 Column (b)
- 4(c) Page 6 of 6 Row 33 Column (c) less Row 10 Column (c)
- 12(b) Page 6 of 6 Row 33 Column (e) less Row 10 Column (e) less 4(b)
- 12(c) Page 6 of 6 Row 33 Column (f) less Row 10 Column (f) less 4(c)
- 17(b) Page 6 of 6 Row 33 Column (h) less Row 10 Column (h) less 4(b) and 12(b)
- 17(c) Page 6 of 6 Row 33 Column (i) less Row 10 Column (i) less 4(c) and 12(c)

The Narragansett Electric Company d/b/a National Grid  
Customer Affordability Program (CAP) Proposed Budget

Line No.	Description	CAP Investments									Total - 3 Years		
		Year 1			Year 2			Year 3			Total	Narragansett Electric 65%	Narragansett Gas 35%
		Total	Narragansett Electric 65%	Narragansett Gas 35%	Total	Narragansett Electric 65%	Narragansett Gas 35%	Total	Narragansett Electric 65%	Narragansett Gas 35%			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
1													
2													
3	<u>Targeted IE customer outreach / education</u>												
4	Marketing Analyst (1 FTE)	\$115,131	\$74,593	\$40,538	\$115,131	\$74,593	\$40,538	\$115,131	\$74,593	\$40,538	\$345,392	\$223,779	\$121,613
5	Direct outreach expenditures (print/mobile advertising, direct mail, outdoor advertising, outbound call campaign)	\$425,000	\$275,358	\$149,643	\$425,000	\$275,358	\$149,643	\$0	\$0	\$0	\$850,000	\$550,715	\$299,285
6	Subtotal	\$540,131	\$349,951	\$190,180	\$540,131	\$349,951	\$190,180	\$115,131	\$74,593	\$40,538	\$1,195,392	\$774,494	\$420,898
7													
8	<u>Incremental Consumer Advocates (3 FTEs)</u>												
9	1 Senior Consumer Advocate / 2 Consumer Advocates	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$1,150,420	\$745,357	\$405,063
10	Subtotal	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$1,150,420	\$745,357	\$405,063
11													
12	<u>Home Energy Monitoring Demonstration Project (All OpEx)</u>		100%	0%		100%	0%		100%	0%			
13	Device Hardware Purchase Price	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0
14	Device Installation Cost	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
15	Customer outreach/recruitment	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
16	Contact Center CSR Training	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0
17	Customer surveys, follow-up site visits	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0
18	Subtotal	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$0
19													
20	<u>Contact Center LMI Personalization Engine (TBD)</u>												
21	One-time setup fees	\$45,101	\$29,221	\$15,880	\$0	\$0	\$0	\$0	\$0	\$0	\$45,101	\$29,221	\$15,880
22	Recurring license fees	\$45,101	\$29,221	\$15,880	\$90,201	\$58,441	\$31,760	\$90,201	\$58,441	\$31,760	\$225,503	\$146,104	\$79,400
23	Internal IS implementation costs	\$20,000	\$12,958	\$7,042	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$12,958	\$7,042
24	Subtotal	\$110,201	\$71,399	\$38,802	\$90,201	\$58,441	\$31,760	\$90,201	\$58,441	\$31,760	\$270,604	\$175,324	\$95,280
25													
26	<u>APC Fee Socialization (All OpEx)</u>												
27	Extended Payment Center fees	\$181,005	\$117,273	\$63,732	\$208,156	\$134,864	\$73,292	\$239,379	\$155,094	\$84,285	\$628,540	\$407,231	\$221,309
28	Subtotal	\$181,005	\$117,273	\$63,732	\$208,156	\$134,864	\$73,292	\$239,379	\$155,094	\$84,285	\$628,540	\$407,231	\$221,309
29													
30	Summary												
31	Total - One-time Costs	\$140,101	\$117,179	\$22,922	\$0	\$0	\$0	\$0	\$0	\$0	\$140,101	\$117,179	\$22,922
32	Total - Recurring Costs	\$1,149,710	\$744,897	\$404,813	\$1,221,961	\$791,709	\$430,252	\$828,184	\$536,581	\$291,604	\$3,199,855	\$2,073,186	\$1,126,669
33	Grand Total	\$1,289,810	\$862,076	\$427,735	\$1,221,961	\$791,709	\$430,252	\$828,184	\$536,581	\$291,604	\$3,339,956	\$2,190,365	\$1,149,591
34	Grand Total Less Consumer Advocates (included in Labor)		\$ 613,623	\$ 292,714		\$ 543,256	\$ 295,232		\$ 288,128	\$ 156,583			

Line Notes:

- 4-33 Per testimony of Company Witness John F. Isberg, Schedule JFI - 3
- 34 Line 33 less Line 10

## Compliance Attachment 2

### Schedule 40

#### Purchase Power Expenses

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

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)						(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Provider Company:									
1 Narragansett Electric Company	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28 TOTAL	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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



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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0
27					
28	TOTAL	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storang, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0

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

		Provider Company	Source Weight	Total	Electric	Gas
Explanation of Adjustments:						
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)			
2			Reverse Gas Purchase			
3			Narragansett Electric Company	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)
4			National Grid USA Service Company	\$0	\$0	\$0
5			All Other Companies	\$0	\$0	\$0
6				\$0	\$0	\$0
7				<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>
8						
9						
10						
11						
12						
13						
14		Page 2	Adjustments: (to reflect conditions in the Rate Year)			
15						
16						
17						\$0
18						
19						
20						
21						
22						
23			TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
24						
25						
26		Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year)			
27						
28						
29						\$0
30						
31						
32						
33						
34						
35			TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
36						
37						
38		Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year)			
39						
40						
41						\$0
42						
43						
44						
45						
46						
47			TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

2-4 Commodity cost is recovered through other recovery mechanism, stripped out from the general rate case

## Compliance Attachment 2

### Schedule 41

#### Cash Working Capital/Lead Lag Study Electric

National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
Summary

Line No.		CWC %			RATE YEAR		Reference page for Total Dollars:
		Revenue Receipt Lag	Expense Payment (Lag)	Net Payment (Lead) Lag	Total Dollars	CWC Dollars	
		(a)	(b)	(c)	(d)	(e)	
1	Purchase Power	16.91%	-5.34%	11.57%	Recovered via Company Electric Retail Rate Filing		3
2	Operation & Maintenance Expense	16.91%	-4.95%	11.96%	\$146,481,027	17,515,089	4
3	Transmission	16.91%	-6.15%	10.76%	\$164,627,154	-	5
4	Federal Income Tax	16.91%	-6.12%	10.79%	\$4,466,793	481,967	6
5	<b><u>Taxes Other than Income Taxes</u></b>						
6	Municipal Taxes	16.91%	-25.30%	-8.39%	\$30,530,258	(2,561,489)	7
7	Sales and Use Tax	16.91%	-4.17%	12.74%	\$1,395	178	8
8	Gross Earnings Tax	16.91%	0.37%	17.28%	\$9,273,601	1,602,478	9
9	<b><u>Payroll Taxes - Company Portion</u></b>						
10	Employer Federal Unemployment	16.91%	22.78%	39.69%	\$27,124	10,765	10
11	Employer State Unemployment	16.91%	17.16%	34.07%	\$166,263	56,646	11
12	FICA Expense	- Weekly	16.91%	1.95%	\$2,768,804	522,196	12
13		- Monthly	16.91%	1.95%	\$2,071,676	390,718	13
14	<b><u>Payroll Taxes and Other Withholding</u></b>						
15	Employee FICA and Federal Withholding	- Weekly		-0.27%	\$8,003,525	(21,610)	14
16		- Monthly		-1.73%	\$1,210,777	(20,946)	15
17	Employee State Income Tax Withholding	- Weekly		0.29%	\$1,304,076	3,782	16
18		- Monthly		1.72%	\$207,890	3,576	17
19	Temporary Disability Insurance	- Weekly		-19.63%	\$279,426	(54,851)	18
20		- Monthly		-19.70%	\$32,595	(6,421)	19
21	Employee Incentive Thrift	- Weekly		0.00%			
22		- Monthly		0.00%			
23	Total Working Capital Requirement - Distribution				<b>\$371,452,384</b>	<b>\$17,922,078</b>	

Line Notes

- (a) Page 2, Line 27
- (b) From Schedule in Column (f)
- (c) Column (a) + (b)
- (d) From Schedule in Column (f)
- (e) Column (c) x Column (d)

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
Revenue Payment Lag**

<u>Line No.</u>	<u>Service Period</u>	<u>Accounts Receivable</u>	<u>Sale of Electricity</u>	<u>Days in Month</u>	<u>Days of Sale in Accounts Receivable</u>
	(a)	(b)	(c)	(d)	(e) = (b)/(c) x (d)
1					
2	7/31/2016	\$110,524,237	\$86,424,652	31	39.64
3	8/31/2016	\$120,454,312	\$99,948,799	29	34.95
4	9/30/2016	\$126,124,683	\$92,049,298	31	42.48
5	10/31/2016	\$100,629,498	\$70,429,624	30	42.86
6	11/30/2016	\$92,666,106	\$64,998,302	31	44.20
7	12/31/2016	\$117,762,216	\$70,941,973	30	49.80
8	1/31/2017	\$115,559,568	\$81,215,074	31	44.11
9	2/28/2017	\$118,103,093	\$78,624,644	31	46.57
10	3/31/2017	\$130,367,921	\$74,687,262	30	52.37
11	4/30/2017	\$107,380,660	\$71,648,942	31	46.46
12	5/31/2017	\$98,025,976	\$61,012,495	30	48.20
13	6/30/2017	<u>\$116,877,253</u>	<u>\$69,852,314</u>	31	<u>51.87</u>
14		\$1,354,475,521	\$921,833,379		543.51
15					
16					/ 12 =
17	Average lag in days from date bill sent to				
18	customer to date bill is paid by customer				45.29
19					
20	Average lag in days from date meter is read				
21	to date bill is sent to customer (See Meter Reading Lag)				1.39
22	Service Lag				<u>15.21</u>
23	Average lag in days from date meter is read				
24	to date bill is paid by customer				<u>61.89</u>
25					
26					
27	Revenue Lag - annual percent				<u>16.91%</u>

**Column Notes**

- (a) Calendar Month
- (b) Per Company Books
- (c) Per Company Books
- (d) Number of days in a month
- (e) Column (b)/Column (c)x Column (d)

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements**

**Summary of Purchased Power**

Line No.	Description	Reference	CWC %
1	Net CWC Percent Lag	Line 7	16.91%
2	Total Payments in year		234,792,148
3	Total Weighted Dollar Days		4,574,683,579
4	Payment Lag Days	Line 3 / Line 2	(19.48)
5	Payment Lag Days as Percent of Year	Line 4 / 366	-5.34%
6	Revenue Lag Days Percent	Page 2, Line 23	10.93%
7	Net CWC Percent Lag	Line 6 + Line 5	16.91%

National Grid - Narragansett Electric Company  
Cash Working Capital Requirements

Operating & Maintenance (O&M) Summary

<u>Line No.</u>	<u>Cost Category</u>	<u>Amount</u>	<u>Intrastate</u>	<u>Lead Days</u>	<u>Weighted Days</u>	<u>Percentage Of total O&amp;M</u>	<u>Expense Payment % (Lag)</u>	<u>Weighted Expense Payment %</u>
	(a)	(b)	(c)	(d)	(e) = (c) * (d)			
1								
2	Payroll-Weekly	\$17,677,598	\$17,677,598	(7.98)	(141,080,833)	12.96%	-2.18%	-0.28%
3	Payroll-Monthly	\$2,136,749	\$2,136,749	(6.58)	(14,059,811)	1.57%	-1.80%	-0.03%
4	Variable Pay	\$610,233	\$610,233	(252.50)	(154,083,842)	0.45%	0.00%	0.00%
5	Total Payroll	\$20,424,581	\$20,424,581					
6	Service Company Billing	\$81,619,324	\$81,619,324	(20.18)	(1,647,077,956)	60%	-5.51%	-3.30%
7								
8	Other O&M	\$34,327,835	\$34,327,835	(19.48)	(668,706,221.76)	25.17%	-5.34%	-1.34%
9								
10	Total	\$136,371,739	\$136,371,739	(\$40)	(\$2,315,784,178)	100%		-4.95%
11								
12								
13	Other O&M (Adjusted)	140,336,424						
14	Payroll Expense	(20,424,581)						
15	Service Co. Billing	(81,619,324)						
16	Uncollectibles	(\$3,964,684)						
17								
18								
19	Other O&M	34,327,835						



**Temporary Disability Insurance - Monthly Payroll  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
Transmission Wheeling Expenses**

<u>Line No.</u>	<u>DAYS OF COST</u>	<u>ANNUAL PERCENT</u>	<u>REVENUE LAG %</u>	<u>CWC %</u>
1	(22.46)	-6.15%	16.91%	-10.59%

**Narragansett Electric Company  
Summary of Transmission Wheeling Expense  
For Twelve Months Ended June 30, 2017**

<u>Line No</u>	<u>Invoice Date</u>	<u>Amount (1)</u>	<u>Bill Type</u>	<u>% of Total</u>	<u>End of Service Period</u>	<u>Payment Date</u>	<u>Elapsed Days</u>	<u>Weighted Elapsed Days</u>	
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
2	Jul-16	\$123,764	Tbill	0.08%	30-Jun-16	21-Jul-16	21	0.02	
3		\$12,071,723	ISO bill	7.33%	30-Jun-16	25-Jul-16	25	1.83	46
4									
5									
6	Aug-16	\$1,598,703	Tbill	0.97%	31-Jul-16	22-Aug-16	22	0.21	
7		\$14,805,869	ISO bill	8.99%	31-Jul-16	22-Aug-16	22	1.98	44
8									
9									
10	Sep-16	(\$1,589,374)	Tbill	-0.97%	31-Aug-16	22-Sep-16	22	-0.21	
11		\$16,222,724	ISO bill	9.85%	31-Aug-16	26-Sep-16	26	2.56	48
12									
13									
14	Oct-16	\$1,633,240	Tbill	0.99%	30-Sep-16	21-Oct-16	21	0.21	
15		\$14,750,795	ISO bill	8.96%	30-Sep-16	24-Oct-16	24	2.15	45
16									
17	Nov-16	\$3,233,010	Tbill	1.96%	31-Oct-16	21-Nov-16	21	0.41	
18		\$9,218,701	ISO bill	5.60%	31-Oct-16	21-Nov-16	21	1.18	42
19									
20	Dec-16	\$2,583,662	Tbill	1.57%	30-Nov-16	22-Dec-16	22	0.35	
21		\$9,773,509	ISO bill	5.94%	30-Nov-16	19-Dec-16	19	1.13	41
22									
23	Jan-17	\$2,655,474	Tbill	1.61%	31-Dec-16	23-Jan-17	23	0.37	
24		\$11,013,938	ISO bill	6.69%	31-Dec-16	23-Jan-17	23	1.54	46
25									
26	Feb-17	\$2,574,288	Tbill	1.56%	31-Jan-17	21-Feb-17	21	0.33	
27		\$11,119,882	ISO bill	6.75%	31-Jan-17	20-Feb-17	20	1.35	41
28									
29	Mar-17	\$3,363,022	Tbill	2.04%	28-Feb-17	21-Mar-17	21	0.43	
30		\$9,798,299	ISO bill	5.95%	28-Feb-17	27-Mar-17	27	1.61	48
31									
32	Apr-17	\$2,555,108	Tbill	1.55%	31-Mar-17	21-Apr-17	21	0.33	
33		\$9,655,250	ISO bill	5.86%	31-Mar-17	24-Apr-17	24	1.41	45
34									
35	May-17	\$3,862,481	Tbill	2.35%	30-Apr-17	22-May-17	22	0.52	
36		\$8,849,074	ISO bill	5.38%	30-Apr-17	22-May-17	22	1.18	44
37									
38	Jun-17	\$3,069,446	Tbill	1.86%	31-May-17	23-Jun-17	23	0.43	
39		\$11,684,566	ISO bill	7.10%	31-May-17	26-Jun-17	26	1.85	49
40									
41	Total	<u>\$164,627,154</u>		<u>100%</u>				<u>23.14</u>	539
42									
43									
44		<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>				
45									
46		23.14	6.32%	16.91%	10.59%				

(1) Actual Transmission (Local & Regional), NEP and Eversource bills

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For the Twelve Months Ended June 30, 2017  
Federal Income Taxes**

Line No.	Payment Date 1/	Days from Service Period End	Percent Payment 1/	Weighted Average Days From Year End
	(a)	(b)	(c)	(d)
1	7/15/2016	259	25.00%	64.75
2	9/15/2016	197	25.00%	49.25
3	12/15/2016	106	25.00%	26.50
4	3/15/2017	16	<u>25.00%</u>	4.00
5			<u>100.00%</u>	<u>144.50</u>
6				
7				
8				
9				
10				

Service Period	Days from Year End	Average Days from Year End
4/30/2017	335	
5/31/2017	304	
6/30/2017	274	
7/31/2017	243	
8/31/2017	212	
9/30/2017	182	
10/31/2017	151	
11/30/2017	121	
12/31/2017	90	
1/31/2018	59	
2/28/2018	31	
3/31/2018	0	
Average End of Service Period Date	<u>2,002</u> /12 =	<u>166.83</u>

32	Weighted Average Payment	144.50
33	Average Days from End of Service	<u>(166.83)</u>
34	Period for Payment of FIT	<u>(22.33)</u>

Day of Cost	Annual Percent	Customer Payment Lag %	CWC %
41	(22.33)	-6.12%	12.75% 6.63%

1/ The Internal Revenue Service (Code Sec. 6655) requires estimated federal income tax payments, per this schedule, based on the fiscal year end.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
Assessments for Statement Year 2017  
Municipal Taxes**

Line No.	Start		End		Payment Date	Days From Service Period Ending	Payment Amount	Percentage of Total Amount	Weighted Average Days From Year End (h) = (e) * (g)
	Tax Year	Tax Year	Tax Year	Tax Year					
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
2	7/1/2016	6/30/2017	12/30/2016	7/31/2016	152	\$11,372,860	23.38%	35.54	
3	7/1/2016	6/30/2017	12/30/2016	8/31/2016	121	\$1,803,228	3.71%	4.49	
4	7/1/2016	6/30/2017	12/30/2016	9/30/2016	91	\$5,928,681	12.19%	11.09	
5	7/1/2016	6/30/2017	12/30/2016	10/31/2016	60	\$3,997,165	8.22%	4.93	
6	7/1/2016	6/30/2017	12/30/2016	11/30/2016	30	\$24,738,377	50.85%	15.26	
7	7/1/2016	6/30/2017	12/30/2016	12/31/2016	(1)	\$4,156	0.01%	0.00	
8	7/1/2017	6/30/2018	12/30/2017	1/31/2017	333	\$65,142	0.13%	0.43	
9	7/1/2017	6/30/2018	12/30/2017	2/28/2017	305	(\$42,269)	-0.09%	(0.27)	
10	7/1/2017	6/30/2018	12/30/2017	3/31/2017	274	\$0	0.00%	0.00	
11	7/1/2017	6/30/2018	12/30/2017	4/30/2017	244	\$0	0.00%	0.00	
12	7/1/2017	6/30/2018	12/30/2017	5/31/2017	213	\$80,773	0.17%	0.36	
13	7/1/2017	6/30/2018	12/30/2017	6/30/2017	183	\$700,602	<u>1.44%</u>	<u>2.64</u>	
14									
15				Total	<u>2005</u>	<u>\$48,648,715</u>	<u>100.0%</u>	<u>74.47</u>	
16									
17									
18									
19				Weighted Payment Date From Year End				74.47	
20				Average End of Service Period Date				(167.08)	
21				Average days from end of Service Period date to payment of Municipal Taxes				(92.61)	
22									
23									
24					Days of	Annual	Revenue		
25					<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>	
26									
27					(92.61)	-25.30%	16.91%	42.21%	

**Column Notes**

- (a) Beginning of the property tax fiscal year
- (b) End of the property tax fiscal year
- (c) Average (a) + (b)
- (d) Taxes payment date
- (e) Column (d) - Column (c)
- (f) Taxes Paid by Company
- (g) Payment Amount/Total Paid for the year
- (h) Column (e) \* Column (g)

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
Sales and Use Tax**

Line No.	Liability	Liability	% of	Liability	Payment	Payment	Weighted
	<u>Date 1/</u>	<u>Paid 2/</u>	<u>Total</u>	<u>Date 1/</u>	<u>Date 2/</u>	<u>Lag Days</u>	<u>Payment Lag Days</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	7/15/2016	\$5	0.36%	7/15/2016	7/31/2016	16	0.06
2	8/15/2016	41	2.94%	8/15/2016	8/31/2016	16	0.47
3	9/15/2016	111	7.95%	9/15/2016	9/30/2016	15	1.19
4	10/15/2016	184	13.17%	10/15/2016	10/31/2016	16	2.11
5	11/15/2016	29	2.08%	11/15/2016	11/30/2016	15	0.31
6	12/15/2016	9	0.62%	12/15/2016	12/31/2016	16	0.10
7	1/15/2017	96	6.91%	1/15/2017	1/31/2017	16	1.11
8	2/15/2017	88	6.33%	2/15/2017	2/28/2017	13	0.82
9	3/15/2017	33	2.38%	3/15/2017	3/31/2017	16	0.38
10	4/15/2017	188	13.46%	4/15/2017	4/30/2017	15	2.02
11	5/15/2017	94	6.73%	5/15/2017	5/31/2017	16	1.08
12	6/15/2017	<u>517</u>	37.07%	6/15/2017	6/30/2017	15	5.56
13							
14		<u>\$1,395</u>	<u>100.00%</u>				<u>15.21</u>
15							
16							
17			Customer				
18	<u>Days of</u>	<u>Annual</u>	<u>Payment</u>				
19	<u>Cost.</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>			
20							
21	(15.21)	-4.17%	12.75%	8.58%			

1/ Sales and use tax liability is comprised primarily of sales tax collected from customers on taxable sales each month. These taxable sales are reported on a calendar month basis with the liability for each calendar month payable by the 20th of the following calendar month. Since these taxable sales are spread uniformly throughout the month, the average liability date for sales tax liability is assumed to be the 15th of each calendar month. In addition to sales tax, a minor amount of use tax is paid on taxable purchases from vendors. These amounts are individually small and are also incurred uniformly throughout the month. Accordingly, the average date vendor invoices are received (i.e. 15th of the month as assumed elsewhere in this study) is used as the average liability date for use tax in each calendar month. Since the average liability and payment dates for sales and use tax are the same, both are combined in the above analysis.

2/ Rhode Island law (Sec. 44-19) requires monthly reporting and payment of sales and use tax. The return for sales and use tax liability for the month, and payment of the entire liability for that month are due no later than the 20th of the following month. Rhode Island law (Sec. 44-1) states that liability and payment dates that fall upon a Saturday, Sunday, or legal holiday are extended by law to the next business day. Also under this Sec., payments are considered timely with evidence of mailing on or before the due date.

**Narragansett Electric Company**  
**Cash Working Capital Requirements**  
**For The Twelve Months Ended June 30, 2017**  
**Gross Earnings Tax**

Line No.	Gross Earnings Tax Payment Date <sup>1/</sup>	Days From Service Period	Percent Payment <sup>1/</sup>	Payment Amount	Weighted Average Days from Year End
1	3/15/2017	291	33.93%	\$3,146,634	98.74
2	6/15/2017	199	0.00%	\$0	0.00
3	9/15/2017	107	66.07%	\$6,126,967	70.69
4	3/15/2018	(74)	0.00%	<u>\$0</u>	0.00
5			<u>100.00%</u>	\$9,273,601 <sup>2/</sup>	<u>169.43</u>

Service Period	Days from Year end	Average Days from Year end
1/31/2017	334	
2/28/2017	306	
3/31/2017	275	
4/30/2017	245	
5/31/2017	214	
6/30/2017	184	
7/31/2017	153	
8/31/2017	122	
9/30/2017	92	
10/31/2017	61	
11/30/2017	31	
12/31/2017	0	
Average End of Service Period Date	<u>2,017</u> /12 =	<u>168.08</u>

Weighted Average Payment Days from Year End	169.43
Average Days from End of Service Period for Payment of Gross Earnings Tax	<u>(168.08)</u>
	<u>1.35</u>

Days of Cost	Annualized Percent	Customer Payment Lag %	CWC %
1.35	0.37%	13.64%	14.01%

<sup>1/</sup> Rhode Island law (Sec. 44-26) requires the payment of estimated Corporate Gross Earnings Tax (GET) during the tax year. This code section also stipulates the above payment dates and minimum payment percentages. Code Sec. 44-1 extends the required payment dates that fall upon a Saturday, Sunday or legal holiday, to the next business day. Finally, payments are considered timely under Sec. 44-1 with evidence of mailing on or before the required date. The Company pays 40% of 85% of its prior year GET on March 15 and 60% of 85% of its prior year GET on June 15. Any remaining tax due for the calendar year is paid with its GET return on February 28 of the subsequent year.

<sup>2/</sup> Because Gross receipts taxes are collected and remitted on a calendar year basis, this amount reflects gross receipts tax accrual for the twelve months ended March 15, 2018

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
Federal Unemployment Tax**

<u>Line No.</u>	<u>Pay Period Begin</u> (a)	<u>Pay Period End</u> (b)	<u>Midpoint</u> (c)	<u>Liability Amount</u> (d)	<u>Percentage of Total O&amp;M</u> (e)	<u>Payment Date (2)</u> (f)	<u>Payment Lag in Days (g) = (f) - (c)</u>	<u>Weighted Payment Lag in Days (h) = (e) * (g)</u>
1								
2	7/1/2016	7/31/2016	7/16/2016	\$144	0.83%	10/15/2016	91	0.76
3	8/1/2016	8/31/2016	8/16/2016	\$70	0.40%	10/15/2016	60	0.24
4	9/1/2016	9/30/2016	9/15/2016	\$101	0.58%	10/15/2016	30	0.17
5	10/1/2016	10/31/2016	10/16/2016	\$91	0.52%	1/15/2017	91	0.47
6	11/1/2016	11/30/2016	11/15/2016	\$0	0.00%	1/15/2017	61	0.00
7	12/1/2016	12/31/2016	12/16/2016	\$41	0.23%	1/15/2017	30	0.07
8	1/1/2017	1/31/2017	1/16/2017	\$14,335	82.42%	4/15/2017	89	73.35
9	2/1/2017	2/28/2017	2/14/2017	\$1,543	8.87%	4/15/2017	60	5.28
10	3/1/2017	3/31/2017	3/16/2017	\$194	1.11%	4/15/2017	30	0.33
11	4/1/2017	4/30/2017	4/15/2017	\$213	1.23%	7/15/2017	91	1.11
12	5/1/2017	5/31/2017	5/16/2017	\$261	1.50%	7/15/2017	60	0.90
13	6/1/2017	6/30/2017	6/15/2017	<u>\$400</u>	<u>2.30%</u>	7/15/2017	30	<u>0.68</u>
14								
15				<u>\$17,392</u>	<u>100.0%</u>			<u>83.36</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				83.36	22.78%	16.91%	-5.87%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ IRS Code Sec. 3301 stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
State Unemployment Tax**

Line No.	Pay Period			Liability Amount	Percentage of Total O&M	Payment Date (2)	Payment Lag in Days (g) = (f) - (c)	Weighted Payment Lag in Days (h) = (g) * (e)
	Begin (a)	End (b)	Midpoint (c)					
1								
2	7/1/2016	7/31/2016	7/16/2016	\$1,971	0.93%	10/15/2016	91	0.85
3	8/1/2016	8/31/2016	8/16/2016	\$1,213	0.57%	10/15/2016	60	0.34
4	9/1/2016	9/30/2016	9/15/2016	\$1,582	0.75%	10/15/2016	30	0.22
5	10/1/2016	10/31/2016	10/16/2016	\$1,350	0.64%	1/15/2017	91	0.58
6	11/1/2016	11/30/2016	11/15/2016	\$726	0.34%	1/15/2017	61	0.21
7	12/1/2016	12/31/2016	12/16/2016	\$730	0.35%	1/15/2017	30	0.11
8	1/1/2017	1/31/2017	1/16/2017	\$50,805	24.01%	4/15/2017	89	21.37
9	2/1/2017	2/28/2017	2/14/2017	\$60,430	28.56%	4/15/2017	60	16.99
10	3/1/2017	3/31/2017	3/16/2017	\$37,203	17.58%	4/15/2017	30	5.27
11	4/1/2017	4/30/2017	4/15/2017	\$9,469	4.48%	7/15/2017	91	4.05
12	5/1/2017	5/31/2017	5/16/2017	\$44,389	20.98%	7/15/2017	60	12.59
13	6/1/2017	6/30/2017	6/15/2017	<u>\$1,709</u>	<u>0.81%</u>	7/15/2017	30	<u>0.24</u>
14								
15				<u>\$211,577</u>	<u>100.00%</u>			<u>62.82</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				62.82	17.16%	16.91%	-0.25%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island law (Sec. 28-42 through 28-44) stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.



National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
FICA Expense - Weekly Payroll

<u>Line No.</u>	<u>Amount Paid</u>	<u>Percentage of Total Amount</u>	<u>Pay Period Begin</u>	<u>Pay Period End</u>	<u>Midpoint</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
1	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (d) - (c)	(h) = (b) * (e)
2	\$53,233	2.19%	6/26/2016	7/2/2016	6/29/2016	7/7/2016	8	0.18
3	\$48,672	2.00%	7/3/2016	7/9/2016	7/6/2016	7/14/2016	8	0.16
4	\$47,098	1.93%	7/10/2016	7/16/2016	7/13/2016	7/21/2016	8	0.15
5	\$51,671	2.12%	7/17/2016	7/23/2016	7/20/2016	7/28/2016	8	0.17
6	\$49,392	2.03%	7/24/2016	7/30/2016	7/27/2016	8/4/2016	8	0.16
7	\$48,604	2.00%	7/31/2016	8/6/2016	8/3/2016	8/11/2016	8	0.16
8	\$53,919	2.21%	8/7/2016	8/13/2016	8/10/2016	8/18/2016	8	0.18
9	\$52,949	2.17%	8/14/2016	8/20/2016	8/17/2016	8/25/2016	8	0.17
10	\$48,042	1.97%	8/21/2016	8/27/2016	8/24/2016	9/1/2016	8	0.16
11	\$42,077	1.73%	8/28/2016	9/3/2016	8/31/2016	9/8/2016	8	0.14
12	\$63,643	2.61%	9/4/2016	9/10/2016	9/7/2016	9/15/2016	8	0.21
13	\$45,000	1.85%	9/11/2016	9/17/2016	9/14/2016	9/22/2016	8	0.15
14	\$40,577	1.67%	9/18/2016	9/24/2016	9/21/2016	9/29/2016	8	0.13
15	\$37,313	1.53%	9/25/2016	10/1/2016	9/28/2016	10/6/2016	8	0.12
16	\$38,463	1.58%	10/2/2016	10/8/2016	10/5/2016	10/13/2016	8	0.13
17	\$39,283	1.61%	10/9/2016	10/15/2016	10/12/2016	10/20/2016	8	0.13
18	\$38,347	1.57%	10/16/2016	10/22/2016	10/19/2016	10/27/2016	8	0.13
19	\$38,657	1.59%	10/23/2016	10/29/2016	10/26/2016	11/3/2016	8	0.13
20	\$36,104	1.48%	10/30/2016	11/5/2016	11/2/2016	11/10/2016	8	0.12
21	\$36,053	1.48%	11/6/2016	11/12/2016	11/9/2016	11/17/2016	8	0.12
22	\$32,006	1.31%	11/13/2016	11/19/2016	11/16/2016	11/23/2016	7	0.09
23	\$37,134	1.53%	11/20/2016	11/26/2016	11/23/2016	12/1/2016	8	0.12
24	\$33,538	1.38%	11/27/2016	12/3/2016	11/30/2016	12/8/2016	8	0.11
25	\$29,411	1.21%	12/4/2016	12/10/2016	12/7/2016	12/15/2016	8	0.10
26	\$30,306	1.24%	12/11/2016	12/17/2016	12/14/2016	12/22/2016	8	0.10
27	\$23,615	0.97%	12/18/2016	12/24/2016	12/21/2016	12/29/2016	8	0.08
28	\$56,435	2.32%	12/25/2016	12/31/2016	12/28/2016	1/5/2017	8	0.19
29	\$48,482	1.99%	1/1/2017	1/7/2017	1/4/2017	1/12/2017	8	0.16
30	\$47,472	1.95%	1/8/2017	1/14/2017	1/11/2017	1/19/2017	8	0.16
31	\$46,777	1.92%	1/15/2017	1/21/2017	1/18/2017	1/26/2017	8	0.15
32	\$55,068	2.26%	1/22/2017	1/28/2017	1/25/2017	2/2/2017	8	0.18
33	\$67,536	2.77%	1/29/2017	2/4/2017	2/1/2017	2/9/2017	8	0.22
34	\$65,072	2.67%	2/5/2017	2/11/2017	2/8/2017	2/16/2017	8	0.21
35	\$57,588	2.37%	2/12/2017	2/18/2017	2/15/2017	2/23/2017	8	0.19
36	\$49,160	2.02%	2/19/2017	2/25/2017	2/22/2017	3/2/2017	8	0.16
37	\$60,122	2.47%	2/26/2017	3/4/2017	3/1/2017	3/9/2017	8	0.20
38	\$64,433	2.65%	3/5/2017	3/11/2017	3/8/2017	3/16/2017	8	0.21
39	\$65,000	2.67%	3/12/2017	3/18/2017	3/15/2017	3/23/2017	8	0.21
40	\$49,902	2.05%	3/19/2017	3/25/2017	3/22/2017	3/30/2017	8	0.16
41	\$50,304	2.07%	3/26/2017	4/1/2017	3/29/2017	4/6/2017	8	0.17
42	\$49,392	2.03%	4/2/2017	4/8/2017	4/5/2017	4/13/2017	8	0.16
43	\$44,751	1.84%	4/9/2017	4/15/2017	4/12/2017	4/20/2017	8	0.15
44	\$50,561	2.08%	4/16/2017	4/22/2017	4/19/2017	4/27/2017	8	0.17
45	\$41,288	1.70%	4/23/2017	4/29/2017	4/26/2017	5/4/2017	8	0.14
46	\$49,995	2.05%	4/30/2017	5/6/2017	5/3/2017	5/11/2017	8	0.16
47	\$46,290	1.90%	5/7/2017	5/13/2017	5/10/2017	5/18/2017	8	0.15
48	\$46,421	1.91%	5/14/2017	5/20/2017	5/17/2017	5/25/2017	8	0.15
49	\$42,430	1.74%	5/21/2017	5/27/2017	5/24/2017	6/1/2017	8	0.14
50	\$47,290	1.94%	5/28/2017	6/3/2017	5/31/2017	6/8/2017	8	0.16
51	\$45,355	1.86%	6/4/2017	6/10/2017	6/7/2017	6/15/2017	8	0.15
52	\$45,146	1.85%	6/11/2017	6/17/2017	6/14/2017	6/22/2017	8	0.15
53	<u>\$47,469</u>	<u>1.95%</u>	6/18/2017	6/24/2017	6/21/2017	6/29/2017	8	<u>0.16</u>
54								
55	<u>\$2,434,845</u>	<u>100.0%</u>						<u>8.01</u>
56								
57								
58		<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>			
59								
60		8.01	2.19%	16.91%	14.72%			

1/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits. See notes on monthly FICA and FIT withholding.

National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017  
FICA Expense - Monthly Payroll

<u>Line No.</u>	<u>Amount Paid</u> (a)	<u>Percentage of Total Amount</u> (b)	<u>Pay Period Begin</u> (c)	<u>Pay Period End</u> (d)	<u>Midpoint</u> (e)	<u>Payment Date</u> (f)	<u>Payment Lag in Days</u> (g) = (f) - (e)	<u>Weighted Payment Lag in Days</u> (h) = (g) * (b)
1								
2	\$31,404	8.76%	7/1/2016	7/31/2016	7/16/2016	7/21/2016	5	0.44
3	\$28,095	7.84%	8/1/2016	8/31/2016	8/16/2016	8/19/2016	3	0.24
4	\$24,742	6.90%	9/1/2016	9/30/2016	9/15/2016	9/21/2016	6	0.38
5	\$19,955	5.57%	10/1/2016	10/31/2016	10/16/2016	10/21/2016	5	0.28
6	\$16,663	4.65%	11/1/2016	11/30/2016	11/15/2016	11/21/2016	6	0.26
7	\$17,786	4.96%	12/1/2016	12/31/2016	12/16/2016	12/21/2016	5	0.25
8	\$34,512	9.63%	1/1/2017	1/31/2017	1/16/2017	1/20/2017	4	0.39
9	\$39,791	11.10%	2/1/2017	02/29/2017	2/1/2017	2/28/2017	27	3.00
10	\$39,689	11.07%	3/1/2017	3/31/2017	3/16/2017	3/21/2017	5	0.55
11	\$36,176	10.09%	4/1/2017	4/30/2017	4/15/2017	4/21/2017	6	0.56
12	\$36,620	10.22%	5/1/2017	5/31/2017	5/16/2017	5/19/2017	3	0.31
13	<u>\$32,980</u>	<u>9.20%</u>	6/1/2017	6/30/2017	6/15/2017	6/21/2017	6	<u>0.51</u>
14								
15	<u>\$358,414</u>	<u>100.00%</u>						<u>7.14</u>
16								
17								
18		<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>			
19								
20		7.14	1.95%	16.91%	14.96%			

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits (see notes on monthly FICA and Federal Income Tax withholding).

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017**

**Employee FIT and FICA Withholding - Weekly Payroll**

<u>Line No.</u>	<u>Withholding</u>	<u>Percentage of</u>	<u>Payroll</u>	<u>Payment</u>	<u>Payment</u>	<u>Weighted</u>
	<u>Amount</u>	<u>Total Amount</u>	<u>Date (1)</u>	<u>Date</u>	<u>Lag in Days</u>	<u>Payment</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$162,256	2.03%	7/7/2016	7/6/2016	-1	-0.02
3	\$143,465	1.79%	7/14/2016	7/13/2016	-1	-0.02
4	\$145,495	1.82%	7/21/2016	7/20/2016	-1	-0.02
5	\$158,510	1.98%	7/28/2016	7/27/2016	-1	-0.02
6	\$153,415	1.92%	8/4/2016	8/3/2016	-1	-0.02
7	\$151,798	1.90%	8/11/2016	8/10/2016	-1	-0.02
8	\$199,308	2.49%	8/18/2016	8/17/2016	-1	-0.02
9	\$171,210	2.14%	8/25/2016	8/24/2016	-1	-0.02
10	\$152,290	1.90%	9/1/2016	8/31/2016	-1	-0.02
11	\$132,906	1.66%	9/8/2016	9/7/2016	-1	-0.02
12	\$226,252	2.83%	9/15/2016	9/14/2016	-1	-0.03
13	\$152,551	1.91%	9/22/2016	9/21/2016	-1	-0.02
14	\$136,629	1.71%	9/29/2016	9/28/2016	-1	-0.02
15	\$123,620	1.54%	10/6/2016	10/5/2016	-1	-0.02
16	\$158,041	1.97%	10/13/2016	10/12/2016	-1	-0.02
17	\$144,159	1.80%	10/20/2016	10/19/2016	-1	-0.02
18	\$142,266	1.78%	10/27/2016	10/26/2016	-1	-0.02
19	\$149,490	1.87%	11/3/2016	11/2/2016	-1	-0.02
20	\$140,298	1.75%	11/10/2016	11/9/2016	-1	-0.02
21	\$143,574	1.79%	11/17/2016	11/16/2016	-1	-0.02
22	\$145,441	1.82%	11/23/2016	11/22/2016	-1	-0.02
23	\$168,441	2.10%	12/1/2016	11/30/2016	-1	-0.02
24	\$147,187	1.84%	12/8/2016	12/7/2016	-1	-0.02
25	\$132,488	1.66%	12/15/2016	12/14/2016	-1	-0.02
26	\$161,738	2.02%	12/22/2016	12/21/2016	-1	-0.02
27	\$105,178	1.31%	12/29/2016	12/28/2016	-1	-0.01
28	\$169,414	2.12%	1/5/2017	1/4/2017	-1	-0.02
29	\$142,458	1.78%	1/12/2017	1/11/2017	-1	-0.02
30	\$139,206	1.74%	1/19/2017	1/18/2017	-1	-0.02
31	\$136,095	1.70%	1/26/2017	1/25/2017	-1	-0.02
32	\$165,134	2.06%	2/2/2017	2/1/2017	-1	-0.02
33	\$223,795	2.80%	2/9/2017	2/8/2017	-1	-0.03
34	\$204,005	2.55%	2/16/2017	2/15/2017	-1	-0.03
35	\$175,978	2.20%	2/23/2017	2/22/2017	-1	-0.02
36	\$146,667	1.83%	3/2/2017	3/1/2017	-1	-0.02
37	\$185,935	2.32%	3/9/2017	3/8/2017	-1	-0.02
38	\$203,557	2.54%	3/16/2017	3/15/2017	-1	-0.03
39	\$204,285	2.55%	3/23/2017	3/22/2017	-1	-0.03
40	\$149,609	1.87%	3/30/2017	3/29/2017	-1	-0.02
41	\$150,918	1.89%	4/6/2017	4/5/2017	-1	-0.02
42	\$146,592	1.83%	4/13/2017	4/12/2017	-1	-0.02
43	\$131,959	1.65%	4/20/2017	4/19/2017	-1	-0.02
44	\$155,603	1.94%	4/27/2017	4/26/2017	-1	-0.02
45	\$122,119	1.53%	5/4/2017	5/3/2017	-1	-0.02
46	\$151,107	1.89%	5/11/2017	5/10/2017	-1	-0.02
47	\$138,651	1.73%	5/18/2017	5/17/2017	-1	-0.02
48	\$136,892	1.71%	5/25/2017	5/24/2017	-1	-0.02
49	\$123,283	1.54%	6/1/2017	5/31/2017	-1	-0.02
50	\$141,415	1.77%	6/8/2017	6/7/2017	-1	-0.02
51	\$132,721	1.66%	6/15/2017	6/14/2017	-1	-0.02
52	\$134,133	1.68%	6/22/2017	6/21/2017	-1	-0.02
53	\$143,988	<u>1.80%</u>	6/29/2017	6/28/2017	-1	<u>-0.02</u>
54						
55	<u>\$8,003,525</u>	<u>100.00%</u>				<u>(1.00)</u>
56						
57				Annual CWC %		<u>-0.27%</u>
58						
59						
60						

1/ Payroll dates are the actual dates on which payroll was paid.  
2/ See monthly federal withholding for federal deposit rules.  
3/ Withholding dollars exclude minor monthly amounts for manual checks to weekly employees, small in amount and not generally associated with specific payroll dates.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017**

**Employee FIT and FICA Withholding - Monthly Payroll**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	93,808	7.75%	7/21/2016	7/15/2016	-6	-0.46
3	88,516	7.31%	8/19/2016	8/12/2016	-7	-0.51
4	95,887	7.92%	9/21/2016	9/17/2016	-4	-0.32
5	95,013	7.85%	10/21/2016	10/15/2016	-6	-0.47
6	83,340	6.88%	11/21/2016	11/13/2016	-8	-0.55
7	93,427	7.72%	12/21/2016	12/16/2016	-5	-0.39
8	100,192	8.28%	1/20/2017	1/13/2017	-7	-0.58
9	120,931	9.99%	2/28/2017	2/20/2017	-8	-0.80
10	120,019	9.91%	3/21/2017	3/15/2017	-6	-0.59
11	106,494	8.80%	4/21/2017	4/13/2017	-8	-0.70
12	107,549	8.88%	5/19/2017	5/14/2017	-5	-0.44
13	105,599	<u>8.72%</u>	6/21/2017	6/15/2017	-6	<u>-0.52</u>
14						
15	<u>1,210,777</u>	<u>100%</u>				<u>(6.33)</u>
16						
17				Annual CWC %		<u>-1.73%</u>
18						
19						
20						
21						
22						
23						

- 1/ Payroll dates are the actual dates on which payroll was paid.
- 2/ The IRS Code stipulates payment of all withheld FICA and Federal Income Tax within one banking day under the \$100,000 One-Day Rule. 100% of the withholding must be deposited in a Federal Depository Bank within one day of the date payments are made. Payment due dates which fall upon a Saturday, Sunday, or holiday (i.e. non-banking day) are extended until the next banking day.
- 3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated above.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017**

**State Income Tax Withholding - Weekly Payroll**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$27,022	2.07%	7/7/2016	7/6/2016	-1	-0.02
3	\$23,606	1.81%	7/14/2016	7/13/2016	-1	-0.02
4	\$23,503	1.80%	7/21/2016	7/20/2016	-1	-0.02
5	\$25,883	1.98%	7/28/2016	7/27/2016	-1	-0.02
6	\$25,068	1.92%	8/4/2016	8/3/2016	-1	-0.02
7	\$24,817	1.90%	8/11/2016	8/10/2016	-1	-0.02
8	\$30,534	2.34%	8/18/2016	8/17/2016	-1	-0.02
9	\$28,248	2.17%	8/25/2016	8/24/2016	-1	-0.02
10	\$25,248	1.94%	9/1/2016	8/31/2016	-1	-0.02
11	\$22,268	1.71%	9/8/2016	9/7/2016	-1	-0.02
12	\$37,731	2.89%	9/15/2016	9/14/2016	-1	-0.03
13	\$25,641	1.97%	9/22/2016	9/21/2016	-1	-0.02
14	\$23,281	1.79%	9/29/2016	9/28/2016	-1	-0.02
15	\$21,263	1.63%	10/6/2016	10/5/2016	-1	-0.02
16	\$26,014	1.99%	10/13/2016	10/12/2016	-1	-0.02
17	\$25,080	1.92%	10/20/2016	10/19/2016	-1	-0.02
18	\$24,967	1.91%	10/27/2016	10/26/2016	-1	-0.02
19	\$26,425	2.03%	11/3/2016	11/2/2016	-1	-0.02
20	\$24,901	1.91%	11/10/2016	11/9/2016	-1	-0.02
21	\$25,611	1.96%	11/17/2016	11/16/2016	-1	-0.02
22	\$26,883	2.06%	11/23/2016	11/22/2016	-1	-0.02
23	\$30,810	2.36%	12/1/2016	11/30/2016	-1	-0.02
24	\$26,856	2.06%	12/8/2016	12/7/2016	-1	-0.02
25	\$24,404	1.87%	12/15/2016	12/14/2016	-1	-0.02
26	\$30,421	2.33%	12/22/2016	12/21/2016	-1	-0.02
27	\$19,962	1.53%	12/29/2016	12/28/2016	-1	-0.02
28	\$27,412	2.10%	1/5/2017	1/4/2017	-1	-0.02
29	\$23,097	1.77%	1/12/2017	1/11/2017	-1	-0.02
30	\$22,585	1.73%	1/19/2017	1/18/2017	-1	-0.02
31	\$22,064	1.69%	1/26/2017	1/25/2017	-1	-0.02
32	\$26,606	2.04%	2/2/2017	2/1/2017	-1	-0.02
33	\$37,993	2.91%	2/9/2017	2/8/2017	-1	-0.03
34	\$32,521	2.49%	2/16/2017	2/15/2017	-1	-0.02
35	\$28,266	2.17%	2/23/2017	2/22/2017	-1	-0.02
36	\$23,646	1.81%	3/2/2017	3/1/2017	-1	-0.02
37	\$29,679	2.28%	3/9/2017	3/8/2017	-1	-0.02
38	\$32,403	2.48%	3/16/2017	3/15/2017	-1	-0.02
39	\$32,606	2.50%	3/23/2017	3/22/2017	-1	-0.03
40	\$23,932	1.84%	3/30/2017	3/29/2017	-1	-0.02
41	\$24,349	1.87%	4/6/2017	4/5/2017	-1	-0.02
42	\$23,682	1.82%	4/13/2017	4/12/2017	-1	-0.02
43	\$21,331	1.64%	4/20/2017	4/19/2017	-1	-0.02
44	\$24,627	1.89%	4/27/2017	4/26/2017	-1	-0.02
45	\$19,795	1.52%	5/4/2017	5/3/2017	-1	-0.02
46	\$24,371	1.87%	5/11/2017	5/10/2017	-1	-0.02
47	\$22,355	1.71%	5/18/2017	5/17/2017	-1	-0.02
48	\$22,187	1.70%	5/25/2017	5/24/2017	-1	-0.02
49	\$20,098	1.54%	6/1/2017	5/31/2017	-1	-0.02
50	\$22,834	1.75%	6/8/2017	6/7/2017	-1	-0.02
51	\$21,411	1.64%	6/15/2017	6/14/2017	-1	-0.02
52	\$21,606	1.66%	6/22/2017	6/21/2017	-1	-0.02
53	<u>\$23,194</u>	<u>1.78%</u>	6/29/2017	6/28/2017	-1	<u>-0.02</u>
54						
55	<u>\$1,304,076</u>	<u>100.00%</u>				<u>-1.07</u>
56						
57					Annual CWC %	<u>0.29%</u>

1/ Payroll dates are the actual dates on which payroll was paid.  
2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017**

**State Income Tax Withholding - Monthly Payroll**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$15,867	7.63%	7/21/2016	7/15/2016	-6	-0.46
3	\$15,269	7.34%	8/19/2016	8/12/2016	-7	-0.51
4	\$17,610	8.47%	9/21/2016	9/17/2016	-4	-0.34
5	\$18,029	8.67%	10/21/2016	10/15/2016	-6	-0.52
6	\$16,452	7.91%	11/21/2016	11/13/2016	-8	-0.63
7	\$18,308	8.81%	12/21/2016	12/16/2016	-5	-0.44
8	\$16,462	7.92%	1/20/2017	1/13/2017	-7	-0.55
9	\$19,726	9.49%	2/28/2017	2/20/2017	-8	-0.76
10	\$19,554	9.41%	3/21/2017	3/15/2017	-6	-0.56
11	\$17,206	8.28%	4/21/2017	4/13/2017	-8	-0.66
12	\$17,377	8.36%	5/19/2017	5/14/2017	-5	-0.42
13	<u>\$16,029</u>	<u>7.71%</u>	6/21/2017	6/15/2017	-6	<u>-0.46</u>
14						
15	<u>\$207,890</u>	<u>100.0%</u>				<u>-6.31</u>
16						
17						
18				Annual CWC %		<u>1.72%</u>

1/ Payroll dates are the actual dates on which payroll was paid

2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

Notes:

Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these two separate calculations.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017**

**Temporary Disability Insurance - Weekly Payroll**

Line No.	Withholding Amount (a)	% of Total (b)	Liability Date 1/ (c)	Payment Date 2/ (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$19,035	6.81%	7/15/2016	10/31/2016	108	7.35
2	14,540	5.20%	8/15/2016	10/31/2016	77	4.00
3	13,228	4.73%	9/15/2016	10/31/2016	46	2.18
4	6,532	2.34%	10/15/2016	1/31/2017	108	2.53
5	4,886	1.75%	11/15/2016	1/31/2017	77	1.35
6	4,562	1.63%	12/15/2016	1/31/2017	47	0.77
7	27,389	9.80%	1/15/2017	4/30/2017	105	10.29
8	34,289	12.27%	2/15/2017	4/30/2017	74	9.08
9	39,837	14.26%	3/15/2017	4/30/2017	46	6.56
10	26,791	9.59%	4/15/2017	7/31/2017	107	10.26
11	24,708	8.84%	5/15/2017	7/31/2017	77	6.81
12	<u>63,628</u>	22.77%	6/15/2017	7/31/2017	46	10.47
13						
14	<u>\$279,426</u>	<u>100.00%</u>				<u>71.65</u>
15						
16						
17						
18					CWC %	<u>-19.63%</u>

1/ For the purposes of this calculation, the weighted average liability (withholding) date is deemed to be the 15th of each month. This is based on the fact that on average, weekly salaries and wages (and the corresponding Temp. Disability Ins. liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

**National Grid - Narragansett Electric Company  
Cash Working Capital Requirements  
For The Twelve Months Ended June 30, 2017**

**Temporary Disability Insurance - Monthly Payroll**

<u>Line No.</u>	<u>Withholding Amount</u> (a)	<u>% of Total</u> (b)	<u>Payroll Date</u> (c)	<u>Payment Date</u> (d)	<u>Payment Lag in Days</u> (e)	<u>Weighted Payment Lag in Days</u> (f)
1	\$1,654	5.07%	7/21/2016	10/31/2016	102	5.17
2	1,017	3.12%	8/19/2016	10/31/2016	73	2.28
3	704	2.16%	9/21/2016	10/31/2016	40	0.86
4	500	1.53%	10/21/2016	1/31/2017	102	1.56
5	443	1.36%	11/21/2016	1/31/2017	71	0.97
6	491	1.51%	12/21/2016	1/31/2017	41	0.62
7	4,698	14.41%	1/20/2017	4/30/2017	100	14.41
8	5,482	16.82%	2/28/2017	4/30/2017	61	10.26
9	5,456	16.74%	3/21/2017	4/30/2017	40	6.70
10	4,913	15.07%	4/21/2017	7/31/2017	101	15.22
11	4,928	15.12%	5/19/2017	7/31/2017	73	11.04
12	2,309	7.08%	6/21/2017	7/31/2017	40	2.83
19						
20	<u>\$32,595</u>	<u>\$1</u>				<u>71.92</u>
21						
22						
23						
24				Annual CWC %		<u>-19.70%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these three separate calculations.



## Compliance Attachment 2

### Schedule 42

#### Cash Working Capital/Lead Lag Gas

National Grid - RI Gas  
Cash Working Capital Requirements  
Test Year Ended June 30, 2017  
Cash Working Capital Requirements

Line No.	Description	Revenue Receipt Lag	Expense Payment (Lag)	Net Payment (Lead) Lag	RATE YEAR		Reference page for Total Dollars:
					Total Dollars	CWC Dollars	
1	Gas Purchases	13.46%	-4.44%	9.02%	Recovered via Company GCR		2
2	Operation & Maintenance Expense	13.46%	-4.46%	9.01%	\$82,750,856	\$7,453,672	4
3	Federal Income Tax	13.46%	-6.12%	7.34%	\$7,912,124	\$580,973	5
<b><u>Taxes Other than Income Taxes</u></b>							
4	Municipal Taxes	13.46%	-25.23%	-11.77%	\$21,542,417	(\$2,534,935)	9
5	Sales and Use Tax	13.46%	-4.61%	8.85%	\$4,119	\$365	10
6	Gross Earnings Tax	13.46%	-4.46%	9.00%	\$10,649,587	\$958,763	11
<b><u>Payroll Taxes - Company Portion</u></b>							
7	Employer Federal Unemployment	13.46%	-22.87%	-9.41%	\$15,853	(\$1,491)	12
8	Employer State Unemployment	13.46%	-18.09%	-4.63%	\$87,980	(\$4,071)	13
9	FICA Expense	- Weekly	13.46%	-2.18%	\$1,503,490	\$169,636	14
10		- Monthly	13.46%	-1.52%	\$1,140,211	\$136,173	15
<b><u>Payroll Taxes and Other Withholding</u></b>							
11	Employee FICA and Federal Withholding	- Weekly		-0.27%	\$9,299,216	(\$25,108)	16
12		- Monthly		-1.69%	\$316,757	(\$5,353)	17
13	Employee State Income Tax Withholding	- Weekly		0.30%	\$1,587,753	\$4,763	18
14		- Monthly		1.73%	\$59,833	\$1,035	19
15	Temporary Disability Insurance	- Weekly		-20.74%	\$288,650	(\$59,866)	20
		- Monthly		-20.59%	\$7,778	(\$1,601)	21
15	Employee Incentive Thrift	- Weekly		0.00%			
16		- Monthly		0.00%			
15	Total Working Capital Requirement - Distribution				<b>\$137,166,624</b>	<b>\$6,672,954</b>	

**National Grid - RI Gas  
Cash Working Capital Requirements  
Summary of Gas Purchases  
Test Year Ended June 30, 2017**

Line <u>No.</u>	Days of <u>Cost</u> (a)	Annual <u>Percent</u> (b)	Revenue <u>Lag %</u> (c)	Page <u>Ref.</u>	<u>CWC %</u> (d)
1	(16.19)	-4.44%	13.46%	3	9.02%

**National Grid - RI Gas**  
**Cash Working Capital Requirements**  
**Gas Revenue Lag**  
**For the Twelve Months Ended June 30, 2017**

<u>Line No.</u>	<u>Service Period</u> (a)	<u>Utility Service Receivables</u> <u>(Net of Uncollectible Reserves)</u> (b)	
1	July 2016	\$24,734,387	
2	August 2016	21,119,249	
3	September 2016	28,146,559	
4	October 2016	20,264,163	
5	November 2016	25,761,076	
6	December 2016	51,135,677	
7	January 2017	49,327,448	
8	February 2017	53,965,995	
9	March 2017	62,986,005	
10	April 2017	47,432,270	
11	May 2017	34,412,522	
12	June 2017	41,093,947	
13	Total	(Sum of lines 1 through 12)	<u>\$460,379,300</u>
14	Monthly Average	(Line 13 / 12 mo.)	\$38,364,942
15	Average Daily Revenue	(See Page 3a)	\$1,179,035
16	Collection Lag	(Line 14 / line 15)	32.54 days
17	Billing Lag		1.39 days
	Service Lag		15.21
18	Total Revenue Lag	(Sum of lines 16 through 17)	<u>49.14 days</u>
19	Revenue Lag %	(Line 18 / 365 days)	13.46%

National Grid - RI Gas  
Operation and Maintenance (O&M) Expense Lag Calculation  
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Cost Category</u>	<u>Amount</u>	<u>Lead Days</u>	<u>Weighted Days</u>
	(a)	(b)	(c)	(d) = (b) * (c)
1				
2	Concatenate to COS	Payroll-Weekly		
		\$14,999,123	(7.98)	(119,704,540)
3	Concatenate to COS	Payroll-Monthly		
		\$469,048	(6.58)	(3,086,336)
4		Variable Pay		
		<u>\$473,418</u>	(252.50)	(119,537,982)
4	Line 2 + Line 3	Total Payroll		
		\$15,468,171		
5				
6	Schedule 42, Line 15	Service Company Billing		
		\$44,936,272	(19.22)	(863,675,146)
7				
8	Line 22	Other O&M		
		\$21,271,592	(16.19)	(344,485,897)
9				
10	Sum Lines 1 through 9	Total		
		<u>\$81,676,035</u>		<u>(1,450,489,901)</u>
11				
12				
13				
14				
15				
16				
17	Concatenate to COS	Other O&M (Adjusted)		
		87,394,863		
18		Payroll Expense		
		(15,468,171)		
19		Service Co. Billing		
		(44,936,272)		
20		Uncollectibles		
		(\$5,718,828)		
21				
22	Sum Lines 18 through 21	Other O&M		
		<u>21,271,592</u>		

<u>O&amp;M % Total</u>	<u>CWC %</u>	<u>Weighted CWC %</u>
18.36%	-2.18%	<b>-0.40%</b>
0.57%	-1.80%	<b>-0.01%</b>
55.02%	-5.25%	<b>-2.89%</b>
26.04%	-4.44%	<b>-1.16%</b>
100.00%		<b>-4.46%</b>

**National Grid - RI Gas  
Cash Working Capital Requirements  
Federal Income Tax  
Test Year Ended June 30, 2017**

Line No.	Payment Date 1/ (a)	Days from Service Period End (b)	Percent Payment 1/ (c)	Weighted Average Days From Year End (d)
1	7/15/2016	259	25.00%	64.75
2	9/15/2016	197	25.00%	49.25
3	12/15/2016	106	25.00%	26.50
4	3/15/2017	16	<u>25.00%</u>	4.00
5			<u>100.00%</u>	<u>144.50</u>
6				
7				
8				
9				
10				

Service Period	Days from Year End	Average Days from Year End
4/30/2017	335	
5/31/2017	304	
6/30/2017	274	
7/31/2017	243	
8/31/2017	212	
9/30/2017	182	
10/31/2017	151	
11/30/2017	121	
12/31/2017	90	
1/31/2018	59	
2/28/2018	31	
3/31/2018	0	
Average End of Service Period Date	<u>2,002</u> /12 =	<u>166.83</u>

32	Weighted Average Payment	144.50		
33	Average Days from End of Service Period for Payment of FIT	<u>(166.83)</u>		
34		<u>(22.33)</u>		
35				
36				
37				
38	Day of Cost	Annual Percent	Customer Payment Lag %	CWC %
39				
40				
41	(22.33)	-6.12%	12.75%	6.63%

1/ The Internal Revenue Service (Code Sec. 6655) requires estimated federal income tax payments, per this schedule, based on the fiscal year end.

National Grid - RI Gas  
Weekly Payroll Lag Calculation  
Test Year Ended June 30, 2017

Line No.	Pay Period	Pay Period	Average	Payroll Paid	Lag
	<u>Begin</u>	<u>End</u>		<u>Date</u>	<u>Days</u>
	(a)	(b)	(c)	(d)	(e) = (b) - (a)
1					
2	6/26/2016	7/2/2016	6/29/2016	7/7/2016	8
3	7/3/2016	7/9/2016	7/6/2016	7/14/2016	8
4	7/10/2016	7/16/2016	7/13/2016	7/21/2016	8
5	7/17/2016	7/23/2016	7/20/2016	7/28/2016	8
6	7/24/2016	7/30/2016	7/27/2016	8/4/2016	8
7	7/31/2016	8/6/2016	8/3/2016	8/11/2016	8
8	8/7/2016	8/13/2016	8/10/2016	8/18/2016	8
9	8/14/2016	8/20/2016	8/17/2016	8/25/2016	8
10	8/21/2016	8/27/2016	8/24/2016	9/1/2016	8
11	8/28/2016	9/3/2016	8/31/2016	9/8/2016	8
12	9/4/2016	9/10/2016	9/7/2016	9/15/2016	8
13	9/11/2016	9/17/2016	9/14/2016	9/22/2016	8
14	9/18/2016	9/24/2016	9/21/2016	9/29/2016	8
15	9/25/2016	10/1/2016	9/28/2016	10/6/2016	8
16	10/2/2016	10/8/2016	10/5/2016	10/13/2016	8
17	10/9/2016	10/15/2016	10/12/2016	10/20/2016	8
18	10/16/2016	10/22/2016	10/19/2016	10/27/2016	8
19	10/23/2016	10/29/2016	10/26/2016	11/3/2016	8
20	10/30/2016	11/5/2016	11/2/2016	11/10/2016	8
21	11/6/2016	11/12/2016	11/9/2016	11/17/2016	8
22	11/13/2016	11/19/2016	11/16/2016	11/23/2016	7
23	11/20/2016	11/26/2016	11/23/2016	12/1/2016	8
24	11/27/2016	12/3/2016	11/30/2016	12/8/2016	8
25	12/4/2016	12/10/2016	12/7/2016	12/15/2016	8
26	12/11/2016	12/17/2016	12/14/2016	12/22/2016	8
27	12/18/2016	12/24/2016	12/21/2016	12/29/2016	8
28	12/25/2016	12/31/2016	12/28/2016	1/5/2017	8
29	1/1/2017	1/7/2017	1/4/2017	1/12/2017	8
30	1/8/2017	1/14/2017	1/11/2017	1/19/2017	8
31	1/15/2017	1/21/2017	1/18/2017	1/26/2017	8
32	1/22/2017	1/28/2017	1/25/2017	2/2/2017	8
33	1/29/2017	2/4/2017	2/1/2017	2/9/2017	8
34	2/5/2017	2/11/2017	2/8/2017	2/16/2017	8
35	2/12/2017	2/18/2017	2/15/2017	2/23/2017	8
36	2/19/2017	2/25/2017	2/22/2017	3/2/2017	8
37	2/26/2017	3/4/2017	3/1/2017	3/9/2017	8
38	3/5/2017	3/11/2017	3/8/2017	3/16/2017	8
39	3/12/2017	3/18/2017	3/15/2017	3/23/2017	8
40	3/19/2017	3/25/2017	3/22/2017	3/30/2017	8
41	3/26/2017	4/1/2017	3/29/2017	4/6/2017	8
42	4/2/2017	4/8/2017	4/5/2017	4/13/2017	8
43	4/9/2017	4/15/2017	4/12/2017	4/20/2017	8
44	4/16/2017	4/22/2017	4/19/2017	4/27/2017	8
45	4/23/2017	4/29/2017	4/26/2017	5/4/2017	8
46	4/30/2017	5/6/2017	5/3/2017	5/11/2017	8
47	5/7/2017	5/13/2017	5/10/2017	5/18/2017	8
48	5/14/2017	5/20/2017	5/17/2017	5/25/2017	8
49	5/21/2017	5/27/2017	5/24/2017	6/1/2017	8
50	5/28/2017	6/3/2017	5/31/2017	6/8/2017	8
51	6/4/2017	6/10/2017	6/7/2017	6/15/2017	8
52	6/11/2017	6/17/2017	6/14/2017	6/22/2017	8
53	6/18/2017	6/24/2017	6/21/2017	6/29/2017	8
54					
55					
56					7.98
57					
58					
59	<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
60					
61	(7.98)	-2.18%	13.46%	11.28%	

**Column Notes**

- (a) The payroll period is Sunday to Saturday
- (b) Payroll dates are actual dates weekly payroll was paid.  
In Holiday weeks, checks are dated on Wednesday.
- (c) Average (a) + (b)
- (e) Column (d) - Column (c)

**National Grid - RI Gas  
Monthly Payroll Lag Calculation  
Test Year Ended June 30, 2017**

<b>Line No.</b>	<b>Pay Period <u>Begin</u></b>	<b>Pay Period <u>End</u></b>	<b><u>Midpoint</u></b>	<b>Payroll <u>Date</u></b>	<b>Lag <u>Days</u></b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e) = (d) - (c)</b>
1					
2	7/1/2016	7/31/2016	7/16/2016	7/21/2016	5
3	8/1/2016	8/31/2016	8/16/2016	8/19/2016	3
4	9/1/2016	9/30/2016	9/15/2016	9/21/2016	5.5
5	10/1/2016	10/31/2016	10/16/2016	10/21/2016	5
6	11/1/2016	11/30/2016	11/15/2016	11/21/2016	5.5
7	12/1/2016	12/31/2016	12/16/2016	12/21/2016	5
8	1/1/2017	1/31/2017	1/16/2017	1/20/2017	4
9	2/1/2017	02/29/2017	2/1/2017	2/28/2017	27
10	3/1/2017	3/31/2017	3/16/2017	3/21/2017	5
11	4/1/2017	4/30/2017	4/15/2017	4/21/2017	5.5
12	5/1/2017	5/31/2017	5/16/2017	5/19/2017	3
13	6/1/2017	6/30/2017	6/15/2017	6/21/2017	5.5
14					
15	Average Payroll Date to Year End				<u>6.58</u>
16					
17					
18	<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19					
20	(6.58)	-1.80%	13.46%	11.66%	

**Column Notes**

- (a) The payroll period is the full month of the liability
- (b) Payroll dates are actual dates monthly payroll was paid.  
Payroll date falls on a Holiday, check date is the day before  
Payroll date falls on a weekend, check date is the Friday before.
- (c) Average (a) + (b)



**National Grid - RI Gas  
Service Company Bill Lag Calculation  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Service Period Begin</u>	<u>Service Period End</u>	<u>Midpoint</u>	<u>Payment Date (1)</u>	<u>Amount Paid (2)</u>	<u>Percentage of Total Amount</u>	<u>Elapsed Days</u>	<u>Weighted Days</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (d) - (c)	(h) = (g) * (f)
1								
2	7/1/2016	7/31/2016	7/16/2016	8/1/2016	\$3,343,136	7.44%	16	1.19
3	8/1/2016	8/31/2016	8/16/2016	9/1/2016	\$3,517,927	7.83%	16	1.25
4	9/1/2016	9/30/2016	9/15/2016	10/1/2016	\$3,444,195	7.66%	16	1.19
5	10/1/2016	10/31/2016	10/16/2016	11/1/2016	\$3,568,652	7.94%	16	1.27
6	11/1/2016	11/1/2016	11/1/2016	12/1/2016	\$3,915,684	8.71%	30	2.61
7	12/1/2016	12/1/2016	12/1/2016	1/1/2017	\$3,051,551	6.79%	31	2.10
8	1/1/2017	1/1/2017	1/1/2017	2/1/2017	\$3,619,377	8.05%	31	2.50
9	2/1/2017	2/28/2017	2/14/2017	3/1/2017	\$4,258,484	9.48%	15	1.42
10	3/1/2017	3/31/2017	3/16/2017	4/1/2017	\$4,881,030	10.86%	16	1.74
11	4/1/2017	4/30/2017	4/15/2017	5/1/2017	\$3,338,576	7.43%	16	1.15
12	5/1/2017	5/31/2017	5/16/2017	6/1/2017	\$3,904,900	8.69%	16	1.39
13	6/1/2017	6/30/2017	6/15/2017	7/1/2017	<u>\$4,092,759</u>	<u>9.11%</u>	16	<u>1.41</u>
14								
15				Annual Totals	<u>\$44,936,272</u>	<u>100.0%</u>		<u>19.22</u>
16								
17								
18			<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>		
19								
20			-19.22	-5.25%	13.46%	8.21%		

**Column Notes**  
(e) Per Company Books

**National Grid - RI Gas  
Municipal Tax Expense Lag Calculation  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Start</u>	<u>End</u>	<u>Midpoint</u>	<u>Payment</u>	<u>Days From Service</u>	<u>Payment</u>	<u>Percentage of</u>	<u>Weighted Average</u>
	<u>Tax Year</u>	<u>Tax Year</u>		<u>Date</u>	<u>Period Ending</u>	<u>Amount</u>	<u>Total Amount</u>	<u>Days From</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) * (g)
1								
2	7/1/2016	6/30/2017	12/30/2016	7/31/2016	(152)	\$4,290,125	19.91%	(30.26)
3	7/1/2016	6/30/2017	12/30/2016	8/31/2016	(121)	\$911,085	4.23%	(5.12)
4	7/1/2016	6/30/2017	12/30/2016	9/30/2016	(91)	\$1,717,148	7.97%	(7.25)
5	7/1/2016	6/30/2017	12/30/2016	10/31/2016	(60)	\$2,358,047	10.95%	(6.57)
6	7/1/2016	6/30/2017	12/30/2016	11/30/2016	(30)	\$11,124,807	51.64%	(15.49)
7	7/1/2016	6/30/2017	12/30/2016	12/31/2016	1	\$2,880	0.01%	0.00
8	7/1/2017	6/30/2018	12/30/2017	1/31/2017	(333)	\$7,145	0.03%	(0.10)
9	7/1/2017	6/30/2018	12/30/2017	2/28/2017	(305)	\$0	0.00%	0.00
10	7/1/2017	6/30/2018	12/30/2017	3/31/2017	(274)	\$0	0.00%	0.00
11	7/1/2017	6/30/2018	12/30/2017	4/30/2017	(244)	\$0	0.00%	0.00
12	7/1/2017	6/30/2018	12/30/2017	5/31/2017	(213)	\$243,976	1.13%	(2.41)
13	7/1/2017	6/30/2018	12/30/2017	6/30/2017	(183)	<u>\$887,204</u>	<u>4.12%</u>	<u>(7.54)</u>
14								
15				Total	<u>-2005</u>	<u>\$21,542,417</u>	<u>100.0%</u>	<u>(74.74)</u>
16								
17								
18								
19				Weighted Payment Date From Year End				-74.74
20				Average End of Service Period Date				<u>167.08</u>
21				Average days from end of Service Period date to payment of Municipal Taxes				<u>92.34</u>
22								
23								
24				Days of	Annual	Revenue		
25				<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>	
26								
27				(92.34)	-25.23%	13.46%	-11.77%	

**Column Notes**

- (a) Beginning of the property tax fiscal year
- (b) End of the property tax fiscal year
- (c) Average (a) + (b)
- (d) Taxes payment date
- (e) Column (d) - Column (c)
- (f) Taxes Paid by Company
- (g) Payment Amount/Total Paid for the year
- (h) Column (e) \* Column (g)

**National Grid - RI Gas  
Cash Working Capital Requirements  
Sales and Use Tax  
Test Year Ended June 30, 2017**

Line No.	Liability Date 1/ (a)	Liability Paid 2/ (b)	% of Total (c)	Liability Date 1/ (d)	Payment Date 2/ (e)	Payment Lag Days (f)	Weighted Payment Lag Days (g)
1	7/15/2016	\$653	15.85%	7/15/2016	7/31/2016	16	2.54
2	8/15/2016	3,726	90.47%	8/15/2016	8/31/2016	16	14.48
3	9/15/2016	(3,437)	-83.45%	9/15/2016	9/30/2016	15	-12.52
4	10/15/2016	(603)	-14.63%	10/15/2016	10/31/2016	16	-2.34
5	11/15/2016	(24)	-0.59%	11/15/2016	11/30/2016	15	-0.09
6	12/15/2016	698	16.95%	12/15/2016	12/31/2016	16	2.71
7	1/15/2017	7	0.18%	1/15/2017	1/31/2017	16	0.03
8	2/15/2017	55	1.35%	2/15/2017	2/28/2017	13	0.18
9	3/15/2017	3,069	74.52%	3/15/2017	3/31/2017	16	11.92
10	4/15/2017	11	0.28%	4/15/2017	4/30/2017	15	0.04
11	5/15/2017	(24)	-0.58%	5/15/2017	5/31/2017	16	-0.09
12	6/15/2017	(14)	-0.35%	6/15/2017	6/30/2017	15	-0.05
13							
14		<u>\$4,119</u>	<u>100.00%</u>				<u>16.81</u>
15							
16							
17							
18	Days of	Annual	Customer				
19	<u>Cost.</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>			
20							
21	(16.81)	-4.61%	13.64%	9.03%			

1/ Sales and use tax liability is comprised primarily of sales tax collected from customers on taxable sales each month. These taxable sales are reported on a calendar month basis with the liability for each calendar month payable by the 20th of the following calendar month. Since these taxable sales are spread uniformly throughout the month, the average liability date for sales tax liability is assumed to be the 15th of each calendar month. In addition to sales tax, a minor amount of use tax is paid on taxable purchases from vendors. These amounts are individually small and are also incurred uniformly throughout the month. Accordingly, the average date vendor invoices are received (i.e. 15th of the month as assumed elsewhere in this study) is used as the average liability date for use tax in each calendar month. Since the average liability and payment dates for sales and use tax are the same, both are combined in the above analysis.

2/ Rhode Island law (Sec. 44-19) requires monthly reporting and payment of sales and use tax. The return for sales and use tax liability for the month, and payment of the entire liability for that month are due no later than the 20th of the following month. Rhode Island law (Sec. 44-1) states that liability and payment dates that fall upon a Saturday, Sunday, or legal holiday are extended by law to the next business day. Also under this Sec., payments are considered timely with evidence of mailing on or before the due date.

**National Grid - RI Gas  
Cash Working Grid Requirements  
Gross Earnings Tax  
Test Year Ended June 30, 2017**

Line No.	Gross Earnings Tax Payment Date <sup>1/</sup>	Days From Service Period	Percent Payment <sup>1/</sup>	Payment Amount	Weighted Average Days from Year End
1	3/15/2017	291	4.87%	\$519,019	14.18
2	6/15/2017	199	38.97%	\$4,150,422	77.56
3	9/15/2017	107	56.15%	\$5,980,146	60.08
4	3/15/2018	(74)	0.00%	\$0	0.00
5			<u>100.00%</u>	\$10,649,587 <sup>2/</sup>	<u>151.82</u>
6					
7					
8					
9					

Service Period	Days from Year end	Average Days from Year end
1/31/2017	334	
2/28/2017	306	
3/31/2017	275	
4/30/2017	245	
5/31/2017	214	
6/30/2017	184	
7/31/2017	153	
8/31/2017	122	
9/30/2017	92	
10/31/2017	61	
11/30/2017	31	
12/31/2017	0	
Average End of Service Period Date	<u>2,017</u>	<u>168.08</u>

33	Weighted Average Payment Days from Year End	151.82
34	Average Days from End of Service	<u>(168.08)</u>
35	Period for Payment of Gross Earnings Tax	<u>(16.26)</u>

Days of Cost	Annualized Percent	Customer Payment Lag %	CWC %
42	-16.26	-4.46%	13.64%
			9.18%

<sup>1/</sup> Rhode Island law (Sec. 44-26) requires the payment of estimated Corporate Gross Earnings Tax (GET) during the tax year. This code section also stipulates the above payment dates and minimum payment percentages. Code Sec. 44-1 extends the required payment dates that fall upon a Saturday, Sunday or legal holiday, to the next business day. Finally, payments are considered timely under Sec. 44-1 with evidence of mailing on or before the required date. The Company pays 40% of 85% of its prior year GET on March 15 and 60% of 85% of its prior year GET on June 15. Any remaining tax due for the calendar year is paid with its GET return on February 28 of the subsequent year.

<sup>2/</sup> Because Gross receipts taxes are collected and remitted on a calendar year basis, this amount reflects gross receipts tax accrual for the twelve months ended March 15, 2018

National Grid - RI Gas  
Employer Federal Unemployment Tax Expense Lag Calculation  
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Pay Period</u> <u>Begin</u> <u>(a)</u>	<u>Pay Period</u> <u>End</u> <u>(b)</u>	<u>Midpoint</u> <u>(c)</u>	<u>Liability</u> <u>Amount</u> <u>(d)</u>	<u>Percentage of</u> <u>Total O&amp;M</u> <u>(e)</u>	<u>Payment</u> <u>Date (2)</u> <u>(f)</u>	<u>Payment</u> <u>Lag in Days</u> <u>(g) = (f) - (c)</u>	<u>Weighted</u> <u>Payment</u> <u>Lag in Days</u> <u>(f) = (g) * (e)</u>
1								
2	7/1/2016	7/31/2016	7/16/2016	\$164	0.99%	10/15/2016	91	0.90
3	8/1/2016	8/31/2016	8/16/2016	\$101	0.61%	10/15/2016	60	0.37
4	9/1/2016	9/30/2016	9/15/2016	\$110	0.66%	10/15/2016	30	0.19
5	10/1/2016	10/31/2016	10/16/2016	\$55	0.33%	1/15/2017	91	0.30
6	11/1/2016	11/30/2016	11/15/2016	\$0	0.00%	1/15/2017	61	0.00
7	12/1/2016	12/31/2016	12/16/2016	\$22	0.13%	1/15/2017	30	0.04
8	1/1/2017	1/31/2017	1/16/2017	\$13,695	82.33%	4/15/2017	89	73.27
9	2/1/2017	2/28/2017	2/14/2017	\$1,463	8.79%	4/15/2017	60	5.27
10	3/1/2017	3/31/2017	3/16/2017	\$196	1.18%	4/15/2017	30	0.35
11	4/1/2017	4/30/2017	4/15/2017	\$265	1.59%	7/15/2017	91	1.44
12	5/1/2017	5/31/2017	5/16/2017	\$314	1.89%	7/15/2017	60	1.13
13	6/1/2017	6/30/2017	6/15/2017	<u>\$249</u>	<u>1.50%</u>	7/15/2017	30	<u>0.44</u>
14								
15				<u>\$16,634</u>	<u>100.0%</u>			<u>83.72</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				(83.72)	-22.87%	13.46%	-9.41%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ IRS Code Sec. 3301 stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

**National Grid - RI Gas  
Employer State Unemployment Tax Expense Lag Calculation  
Test Year Ended June 30, 2017**

Line No.	Pay Period		Midpoint	Liability Amount	Percentage of Total O&M	Payment Date (2)	Payment Lag in Days (g) = (f) - (c)	Weighted Payment Lag in Days (h) = (g) * (e)
	Begin	End						
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (c)	(h) = (g) * (e)
1								
2	7/1/2016	7/31/2016	7/16/2016	\$2,178	2.22%	10/15/2016	91	2.02
3	8/1/2016	8/31/2016	8/16/2016	\$1,756	1.79%	10/15/2016	60	1.07
4	9/1/2016	9/30/2016	9/15/2016	\$1,747	1.78%	10/15/2016	30	0.53
5	10/1/2016	10/31/2016	10/16/2016	\$1,396	1.43%	1/15/2017	91	1.30
6	11/1/2016	11/30/2016	11/15/2016	\$824	0.84%	1/15/2017	61	0.51
7	12/1/2016	12/31/2016	12/16/2016	\$701	0.72%	1/15/2017	30	0.22
8	1/1/2017	1/31/2017	1/16/2017	\$47,797	48.82%	4/15/2017	89	43.45
9	2/1/2017	2/28/2017	2/14/2017	\$52,823	53.95%	4/15/2017	60	32.37
10	3/1/2017	3/31/2017	3/16/2017	\$36,157	36.93%	4/15/2017	30	11.08
11	4/1/2017	4/30/2017	4/15/2017	\$10,932	11.17%	7/15/2017	91	10.11
12	5/1/2017	5/31/2017	5/16/2017	(\$60,472)	-61.76%	7/15/2017	60	-37.06
13	6/1/2017	6/30/2017	6/15/2017	<u>\$2,068</u>	<u>2.11%</u>	7/15/2017	30	<u>0.62</u>
14								
15				<u>\$97,907</u>	<u>100.00%</u>			<u>66.22</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				(66.22)	-18.09%	13.46%	-4.63%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island law (Sec. 28-42 through 28-44) stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

National Grid - RI Gas  
Employer Weekly FICA Tax Expense Lag Calculation  
Test Year Ended June 30, 2017

Line No.	Amount	Percentage of	Pay Period	Pay Period	Midpoint	Payment	Payment	Weighted Payment Lag in Days (f) = (b) * (e)
	Paid (a)	Total Amount (b)	Begin (c)	End (d)		Date (d)	Lag in Days (e) = (d) - (c)	
1								
2	\$59,179	2.09%	6/26/2016	7/2/2016	6/29/2016	7/7/2016	8	0.17
3	\$52,636	1.85%	7/3/2016	7/9/2016	7/6/2016	7/14/2016	8	0.15
4	\$61,097	2.15%	7/10/2016	7/16/2016	7/13/2016	7/21/2016	8	0.17
5	\$56,799	2.00%	7/17/2016	7/23/2016	7/20/2016	7/28/2016	8	0.16
6	\$57,682	2.03%	7/24/2016	7/30/2016	7/27/2016	8/4/2016	8	0.16
7	\$57,543	2.03%	7/31/2016	8/6/2016	8/3/2016	8/11/2016	8	0.16
8	\$79,707	2.81%	8/7/2016	8/13/2016	8/10/2016	8/18/2016	8	0.22
9	\$55,915	1.97%	8/14/2016	8/20/2016	8/17/2016	8/25/2016	8	0.16
10	\$53,784	1.90%	8/21/2016	8/27/2016	8/24/2016	9/1/2016	8	0.15
11	\$54,566	1.92%	8/28/2016	9/3/2016	8/31/2016	9/8/2016	8	0.15
12	\$48,598	1.71%	9/4/2016	9/10/2016	9/7/2016	9/15/2016	8	0.14
13	\$54,751	1.93%	9/11/2016	9/17/2016	9/14/2016	9/22/2016	8	0.15
14	\$51,467	1.81%	9/18/2016	9/24/2016	9/21/2016	9/29/2016	8	0.14
15	\$49,181	1.73%	9/25/2016	10/1/2016	9/28/2016	10/6/2016	8	0.14
16	\$62,593	2.21%	10/2/2016	10/8/2016	10/5/2016	10/13/2016	8	0.18
17	\$49,153	1.73%	10/9/2016	10/15/2016	10/12/2016	10/20/2016	8	0.14
18	\$46,014	1.62%	10/16/2016	10/22/2016	10/19/2016	10/27/2016	8	0.13
19	\$45,127	1.59%	10/23/2016	10/29/2016	10/26/2016	11/3/2016	8	0.13
20	\$45,573	1.61%	10/30/2016	11/5/2016	11/2/2016	11/10/2016	8	0.13
21	\$44,318	1.56%	11/6/2016	11/12/2016	11/9/2016	11/17/2016	8	0.12
22	\$43,620	1.54%	11/13/2016	11/19/2016	11/16/2016	11/23/2016	7	0.11
23	\$35,668	1.26%	11/20/2016	11/26/2016	11/23/2016	12/1/2016	8	0.10
24	\$39,146	1.38%	11/27/2016	12/3/2016	11/30/2016	12/8/2016	8	0.11
25	\$38,864	1.37%	12/4/2016	12/10/2016	12/7/2016	12/15/2016	8	0.11
26	\$39,159	1.38%	12/11/2016	12/17/2016	12/14/2016	12/22/2016	8	0.11
27	\$33,419	1.18%	12/18/2016	12/24/2016	12/21/2016	12/29/2016	8	0.09
28	\$48,772	1.72%	12/25/2016	12/31/2016	12/28/2016	1/5/2017	8	0.14
29	\$52,926	1.86%	1/1/2017	1/7/2017	1/4/2017	1/12/2017	8	0.15
30	\$54,076	1.91%	1/8/2017	1/14/2017	1/11/2017	1/19/2017	8	0.15
31	\$53,617	1.89%	1/15/2017	1/21/2017	1/18/2017	1/26/2017	8	0.15
32	\$53,512	1.89%	1/22/2017	1/28/2017	1/25/2017	2/2/2017	8	0.15
33	\$74,060	2.61%	1/29/2017	2/4/2017	2/1/2017	2/9/2017	8	0.21
34	\$55,684	1.96%	2/5/2017	2/11/2017	2/8/2017	2/16/2017	8	0.16
35	\$54,552	1.92%	2/12/2017	2/18/2017	2/15/2017	2/23/2017	8	0.15
36	\$56,963	2.01%	2/19/2017	2/25/2017	2/22/2017	3/2/2017	8	0.16
37	\$57,360	2.02%	2/26/2017	3/4/2017	3/1/2017	3/9/2017	8	0.16
38	\$59,371	2.09%	3/5/2017	3/11/2017	3/8/2017	3/16/2017	8	0.17
39	\$55,915	1.97%	3/12/2017	3/18/2017	3/15/2017	3/23/2017	8	0.16
40	\$58,007	2.04%	3/19/2017	3/25/2017	3/22/2017	3/30/2017	8	0.16
41	\$57,637	2.03%	3/26/2017	4/1/2017	3/29/2017	4/6/2017	8	0.16
42	\$55,946	1.97%	4/2/2017	4/8/2017	4/5/2017	4/13/2017	8	0.16
43	\$60,617	2.14%	4/9/2017	4/15/2017	4/12/2017	4/20/2017	8	0.17
44	\$58,739	2.07%	4/16/2017	4/22/2017	4/19/2017	4/27/2017	8	0.17
45	\$64,292	2.27%	4/23/2017	4/29/2017	4/26/2017	5/4/2017	8	0.18
46	\$61,206	2.16%	4/30/2017	5/6/2017	5/3/2017	5/11/2017	8	0.17
47	\$62,788	2.21%	5/7/2017	5/13/2017	5/10/2017	5/18/2017	8	0.18
48	\$58,327	2.06%	5/14/2017	5/20/2017	5/17/2017	5/25/2017	8	0.16
49	\$59,181	2.09%	5/21/2017	5/27/2017	5/24/2017	6/1/2017	8	0.17
50	\$61,458	2.17%	5/28/2017	6/3/2017	5/31/2017	6/8/2017	8	0.17
51	\$60,369	2.13%	6/4/2017	6/10/2017	6/7/2017	6/15/2017	8	0.17
52	\$64,912	2.29%	6/11/2017	6/17/2017	6/14/2017	6/22/2017	8	0.18
53	<u>\$62,169</u>	<u>2.19%</u>	6/18/2017	6/24/2017	6/21/2017	6/29/2017	8	<u>0.18</u>
54								
55	<u>\$2,838,010</u>	<u>100.0%</u>						<u>7.97</u>
56								
57								
58				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
59								
60				(7.97)	-2.18%	13.46%	11.28%	

1/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits. See notes on monthly FICA and FIT withholding.

**National Grid - RI Gas  
Employer Monthly FICA Tax Expense Lag Calculation  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Amount Paid</u> (a)	<u>Percentage of Total Amount</u> (b)	<u>Pay Period Begin</u> (c)	<u>Pay Period End</u> (d)	<u>Midpoint</u> (e)	<u>Payment Date</u> (f)	<u>Payment Lag in Days</u> (e) = (f) - (e)	<u>Weighted Payment Lag in Days</u> (f) = (e) * (b)
1								
2	\$9,247	9.04%	7/1/2016	7/31/2016	7/16/2016	7/21/2016	5	0.45
3	\$7,879	7.70%	8/1/2016	8/31/2016	8/16/2016	8/19/2016	3	0.23
4	\$6,853	6.70%	9/1/2016	9/30/2016	9/15/2016	9/21/2016	6	0.37
5	\$5,734	5.61%	10/1/2016	10/31/2016	10/16/2016	10/21/2016	5	0.28
6	\$5,411	5.29%	11/1/2016	11/30/2016	11/15/2016	11/21/2016	6	0.29
7	\$5,424	5.30%	12/1/2016	12/31/2016	12/16/2016	12/21/2016	5	0.27
8	\$9,176	8.97%	1/1/2017	1/31/2017	1/16/2017	1/20/2017	4	0.36
9	\$10,020	9.80%	2/1/2017	2/28/2017	2/14/2017	2/28/2017	14	1.37
10	\$9,542	9.33%	3/1/2017	3/31/2017	3/16/2017	3/21/2017	5	0.47
11	\$11,221	10.97%	4/1/2017	4/30/2017	4/15/2017	4/21/2017	6	0.60
12	\$11,387	11.14%	5/1/2017	5/31/2017	5/16/2017	5/19/2017	3	0.33
13	<u>\$10,369</u>	<u>10.14%</u>	6/1/2017	6/30/2017	6/15/2017	6/21/2017	6	<u>0.56</u>
14								
15	<u>\$102,264</u>	<u>100.00%</u>						<u>5.58</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				(5.58)	-1.52%	13.46%	11.94%	

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits (see notes on monthly FICA and Federal Income Tax withholding).

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated.



National Grid - RI Gas  
Employee Weekly Federal Income Tax and FICA Withholding Lag Calculation  
Test Year Ended June 30, 2017

Line No.	Withholding Amount	Percentage of Total Amount	Payroll Date (1)	Payment Date	Payment Lag in Days (e) = (d) - (c)	Weighted Payment Lag in Days (f) = (b) * (e)
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	\$180,375	1.94%	7/7/2016	7/6/2016	-1	-0.02
3	\$155,148	1.67%	7/14/2016	7/13/2016	-1	-0.02
4	\$188,738	2.03%	7/21/2016	7/20/2016	-1	-0.02
5	\$174,242	1.87%	7/28/2016	7/27/2016	-1	-0.02
6	\$179,162	1.93%	8/4/2016	8/3/2016	-1	-0.02
7	\$178,385	1.92%	8/11/2016	8/10/2016	-1	-0.02
8	\$294,630	3.17%	8/18/2016	8/17/2016	-1	-0.03
9	\$180,799	1.94%	8/25/2016	8/24/2016	-1	-0.02
10	\$170,489	1.83%	9/1/2016	8/31/2016	-1	-0.02
11	\$172,358	1.85%	9/8/2016	9/7/2016	-1	-0.02
12	\$172,767	1.86%	9/15/2016	9/14/2016	-1	-0.02
13	\$185,607	2.00%	9/22/2016	9/21/2016	-1	-0.02
14	\$173,298	1.86%	9/29/2016	9/28/2016	-1	-0.02
15	\$162,937	1.75%	10/6/2016	10/5/2016	-1	-0.02
16	\$257,192	2.77%	10/13/2016	10/12/2016	-1	-0.03
17	\$180,377	1.94%	10/20/2016	10/19/2016	-1	-0.02
18	\$170,708	1.84%	10/27/2016	10/26/2016	-1	-0.02
19	\$174,508	1.88%	11/3/2016	11/2/2016	-1	-0.02
20	\$177,094	1.90%	11/10/2016	11/9/2016	-1	-0.02
21	\$176,487	1.90%	11/17/2016	11/16/2016	-1	-0.02
22	\$171,977	1.85%	11/23/2016	11/22/2016	-1	-0.02
23	\$161,790	1.74%	12/1/2016	11/30/2016	-1	-0.02
24	\$171,802	1.85%	12/8/2016	12/7/2016	-1	-0.02
25	\$175,073	1.88%	12/15/2016	12/14/2016	-1	-0.02
26	\$170,002	1.83%	12/22/2016	12/21/2016	-1	-0.02
27	\$148,843	1.60%	12/29/2016	12/28/2016	-1	-0.02
28	\$146,408	1.57%	1/5/2017	1/4/2017	-1	-0.02
29	\$155,515	1.67%	1/12/2017	1/11/2017	-1	-0.02
30	\$158,569	1.71%	1/19/2017	1/18/2017	-1	-0.02
31	\$157,125	1.69%	1/26/2017	1/25/2017	-1	-0.02
32	\$160,467	1.73%	2/2/2017	2/1/2017	-1	-0.02
33	\$245,411	2.64%	2/9/2017	2/8/2017	-1	-0.03
34	\$174,571	1.88%	2/16/2017	2/15/2017	-1	-0.02
35	\$166,701	1.79%	2/23/2017	2/22/2017	-1	-0.02
36	\$169,944	1.83%	3/2/2017	3/1/2017	-1	-0.02
37	\$177,393	1.91%	3/9/2017	3/8/2017	-1	-0.02
38	\$187,563	2.02%	3/16/2017	3/15/2017	-1	-0.02
39	\$175,730	1.89%	3/23/2017	3/22/2017	-1	-0.02
40	\$172,691	1.86%	3/30/2017	3/29/2017	-1	-0.02
41	\$172,916	1.86%	4/6/2017	4/5/2017	-1	-0.02
42	\$166,042	1.79%	4/13/2017	4/12/2017	-1	-0.02
43	\$178,741	1.92%	4/20/2017	4/19/2017	-1	-0.02
44	\$179,608	1.93%	4/27/2017	4/26/2017	-1	-0.02
45	\$190,155	2.04%	5/4/2017	5/3/2017	-1	-0.02
46	\$184,991	1.99%	5/11/2017	5/10/2017	-1	-0.02
47	\$188,064	2.02%	5/18/2017	5/17/2017	-1	-0.02
48	\$172,001	1.85%	5/25/2017	5/24/2017	-1	-0.02
49	\$171,952	1.85%	6/1/2017	5/31/2017	-1	-0.02
50	\$183,779	1.98%	6/8/2017	6/7/2017	-1	-0.02
51	\$176,654	1.90%	6/15/2017	6/14/2017	-1	-0.02
52	\$192,859	2.07%	6/22/2017	6/21/2017	-1	-0.02
53	\$188,578	2.03%	6/29/2017	6/28/2017	-1	-0.02
54						
55	\$9,299,216	100.00%				(1.00)
56						
57				Annual CWC %		-0.27%
58						
59						
60						

1/ Payroll dates are the actual dates on which payroll was paid.  
2/ See monthly federal withholding for federal deposit rules.  
3/ Withholding dollars exclude minor monthly amounts for manual checks to weekly employees, small in amount and not generally associated with specific payroll dates.

**National Grid - RI Gas  
Employee Monthly Federal Income Tax and FICA Withholding Lag Calculation  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	27,622	8.72%	7/21/2016	7/15/2016	-6	-0.52
3	24,822	7.84%	8/19/2016	8/12/2016	-7	-0.55
4	26,559	8.38%	9/21/2016	9/17/2016	-4	-0.34
5	27,304	8.62%	10/21/2016	10/15/2016	-6	-0.52
6	27,065	8.54%	11/21/2016	11/13/2016	-8	-0.68
7	28,492	9.00%	12/21/2016	12/16/2016	-5	-0.45
8	26,640	8.41%	1/20/2017	1/13/2017	-7	-0.59
9	-	0.00%	2/28/2017	2/20/2017	-8	0.00
10	28,853	9.11%	3/21/2017	3/15/2017	-6	-0.55
11	32,605	10.29%	4/21/2017	4/13/2017	-8	-0.82
12	33,594	10.61%	5/19/2017	5/14/2017	-5	-0.53
13	33,199	<u>10.48%</u>	6/21/2017	6/15/2017	-6	<u>-0.63</u>
14						
15	<u>316,757</u>	<u>100%</u>				<u>(6.18)</u>
16						
17				Annual CWC %		<u>-1.69%</u>
18						
19						
20						
21						
22						
23						

- 1/ Payroll dates are the actual dates on which payroll was paid.
- 2/ The IRS Code stipulates payment of all withheld FICA and Federal Income Tax within one banking day under the \$100,000 One-Day Rule. 100% of the withholding must be deposited in a Federal Depository Bank within one day of the date payments are made. Payment due dates which fall upon a Saturday, Sunday, or holiday (i.e. non-banking day) are extended until the next banking day.
- 3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated above.

National Grid - RI Gas  
Employee Weekly State Income Tax Withholding Lag Calculation  
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$30,040	1.89%	7/7/2016	7/6/2016	-1	-0.02
3	\$25,528	1.61%	7/14/2016	7/13/2016	-1	-0.02
4	\$30,488	1.92%	7/21/2016	7/20/2016	-1	-0.02
5	\$28,452	1.79%	7/28/2016	7/27/2016	-1	-0.02
6	\$29,275	1.84%	8/4/2016	8/3/2016	-1	-0.02
7	\$28,859	1.82%	8/11/2016	8/10/2016	-1	-0.02
8	\$45,138	2.84%	8/18/2016	8/17/2016	-1	-0.03
9	\$29,831	1.88%	8/25/2016	8/24/2016	-1	-0.02
10	\$28,265	1.78%	9/1/2016	8/31/2016	-1	-0.02
11	\$28,878	1.82%	9/8/2016	9/7/2016	-1	-0.02
12	\$28,812	1.81%	9/15/2016	9/14/2016	-1	-0.02
13	\$31,197	1.96%	9/22/2016	9/21/2016	-1	-0.02
14	\$29,530	1.86%	9/29/2016	9/28/2016	-1	-0.02
15	\$28,026	1.77%	10/6/2016	10/5/2016	-1	-0.02
16	\$42,335	2.67%	10/13/2016	10/12/2016	-1	-0.03
17	\$31,381	1.98%	10/20/2016	10/19/2016	-1	-0.02
18	\$29,959	1.89%	10/27/2016	10/26/2016	-1	-0.02
19	\$30,847	1.94%	11/3/2016	11/2/2016	-1	-0.02
20	\$31,433	1.98%	11/10/2016	11/9/2016	-1	-0.02
21	\$31,482	1.98%	11/17/2016	11/16/2016	-1	-0.02
22	\$30,557	1.92%	11/23/2016	11/22/2016	-1	-0.02
23	\$29,606	1.86%	12/1/2016	11/30/2016	-1	-0.02
24	\$31,348	1.97%	12/8/2016	12/7/2016	-1	-0.02
25	\$32,248	2.03%	12/15/2016	12/14/2016	-1	-0.02
26	\$30,822	1.94%	12/22/2016	12/21/2016	-1	-0.02
27	\$28,250	1.78%	12/29/2016	12/28/2016	-1	-0.02
28	\$51,102	3.22%	1/5/2017	1/4/2017	-1	-0.03
29	\$48,312	3.04%	1/12/2017	1/11/2017	-1	-0.03
30	\$25,727	1.62%	1/19/2017	1/18/2017	-1	-0.02
31	\$47,664	3.00%	1/26/2017	1/25/2017	-1	-0.03
32	\$25,854	1.63%	2/2/2017	2/1/2017	-1	-0.02
33	\$41,662	2.62%	2/9/2017	2/8/2017	-1	-0.03
34	\$27,829	1.75%	2/16/2017	2/15/2017	-1	-0.02
35	\$26,776	1.69%	2/23/2017	2/22/2017	-1	-0.02
36	\$27,399	1.73%	3/2/2017	3/1/2017	-1	-0.02
37	\$28,316	1.78%	3/9/2017	3/8/2017	-1	-0.02
38	\$29,857	1.88%	3/16/2017	3/15/2017	-1	-0.02
39	\$28,049	1.77%	3/23/2017	3/22/2017	-1	-0.02
40	\$27,909	1.76%	3/30/2017	3/29/2017	-1	-0.02
41	\$27,912	1.76%	4/6/2017	4/5/2017	-1	-0.02
42	\$26,824	1.69%	4/13/2017	4/12/2017	-1	-0.02
43	\$28,894	1.82%	4/20/2017	4/19/2017	-1	-0.02
44	\$28,611	1.80%	4/27/2017	4/26/2017	-1	-0.02
45	\$30,831	1.94%	5/4/2017	5/3/2017	-1	-0.02
46	\$29,836	1.88%	5/11/2017	5/10/2017	-1	-0.02
47	\$30,322	1.91%	5/18/2017	5/17/2017	-1	-0.02
48	\$27,878	1.76%	5/25/2017	5/24/2017	-1	-0.02
49	\$28,032	1.77%	6/1/2017	5/31/2017	-1	-0.02
50	\$29,674	1.87%	6/8/2017	6/7/2017	-1	-0.02
51	\$28,499	1.79%	6/15/2017	6/14/2017	-1	-0.02
52	\$31,065	1.96%	6/22/2017	6/21/2017	-1	-0.02
53	<u>\$30,377</u>	<u>1.91%</u>	6/29/2017	6/28/2017	-1	<u>-0.02</u>
54						
55	<u>\$1,587,753</u>	<u>100.00%</u>				<u>-1.10</u>
56						
57				Annual CWC %		<u>0.30%</u>

1/ Payroll dates are the actual dates on which payroll was paid.  
2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

**National Grid - RI Gas  
Employee Monthly State Income Tax Withholding Lag Calculation  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$4,672	7.81%	7/21/2016	7/15/2016	-6	-0.47
3	\$4,282	7.16%	8/19/2016	8/12/2016	-7	-0.50
4	\$4,878	8.15%	9/21/2016	9/17/2016	-4	-0.33
5	\$5,181	8.66%	10/21/2016	10/15/2016	-6	-0.52
6	\$5,343	8.93%	11/21/2016	11/13/2016	-8	-0.71
7	\$5,583	9.33%	12/21/2016	12/16/2016	-5	-0.47
8	\$4,377	7.32%	1/20/2017	1/13/2017	-7	-0.51
9	\$4,967	8.30%	2/28/2017	2/20/2017	-8	-0.66
10	\$4,701	7.86%	3/21/2017	3/15/2017	-6	-0.47
11	\$5,381	8.99%	4/21/2017	4/13/2017	-8	-0.72
12	\$5,428	9.07%	5/19/2017	5/14/2017	-5	-0.45
13	<u>\$5,039</u>	<u>8.42%</u>	6/21/2017	6/15/2017	-6	<u>-0.51</u>
14						
15	<u>\$59,833</u>	<u>100.0%</u>				<u>-6.32</u>
16						
17						
18				Annual CWC %		<u>1.73%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

Notes:

Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these two separate calculations.

**National Grid - RI Gas  
Cash Working Capital Requirements  
Temporary Disability Insurance Withholding  
Weekly Payroll  
Test Year Ended June 30, 2017**

Line No.	Withholding Amount (a)	% of Total (b)	Liability Date 1/ (c)	Payment Date 2/ (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$21,818	7.56%	7/15/2016	10/31/2016	108	8.16
2	19,192	6.65%	8/15/2016	10/31/2016	77	5.12
3	14,828	5.14%	9/15/2016	10/31/2016	46	2.36
4	8,927	3.09%	10/15/2016	1/31/2017	108	3.34
5	6,295	2.18%	11/15/2016	1/31/2017	77	1.68
6	5,874	2.03%	12/15/2016	1/31/2017	47	0.95
7	30,188	10.46%	1/15/2017	4/30/2017	105	10.98
8	34,661	12.01%	2/15/2017	4/30/2017	74	8.89
9	41,132	14.25%	3/15/2017	4/30/2017	46	6.56
10	33,593	11.64%	4/15/2017	7/31/2017	107	12.45
11	34,490	11.95%	5/15/2017	7/31/2017	77	9.20
12	<u>37,652</u>	13.04%	6/15/2017	7/31/2017	46	6.00
13						
14	<u>\$288,650</u>	<u>100.00%</u>				<u>75.69</u>
15						
16						
17						
18					CWC %	<u>-20.74%</u>

1/ For the purposes of this calculation, the weighted average liability (withholding) date is deemed to be the 15th of each month. This is based on the fact that on average, weekly salaries and wages (and the corresponding Temp. Disability Ins. liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

**National Grid - RI Gas  
Cash Working Capital Requirements  
Temporary Disability Insurance Withholding  
Monthly Payroll  
Test Year Ended June 30, 2017**

Line No.	Withholding Amount (a)	% of Total (b)	Payroll Date (c)	Payment Date (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$487	6.26%	7/21/2016	10/31/2016	102	6.39
2	285	3.67%	8/19/2016	10/31/2016	73	2.68
3	195	2.51%	9/21/2016	10/31/2016	40	1.00
4	144	1.85%	10/21/2016	1/31/2017	102	1.89
5	144	1.85%	11/21/2016	1/31/2017	71	1.31
6	150	1.93%	12/21/2016	1/31/2017	41	0.79
7	1,249	16.06%	1/20/2017	4/30/2017	100	16.06
8	0	0.00%	2/28/2017	4/30/2017	61	0.00
9	1,312	16.86%	3/21/2017	4/30/2017	40	6.74
10	1,547	19.89%	4/21/2017	7/31/2017	101	20.09
11	1,539	19.79%	5/19/2017	7/31/2017	73	14.45
12	726	9.34%	6/21/2017	7/31/2017	40	3.74
19						
20	<u>\$7,778</u>	<u>\$1</u>				<u>75.14</u>
21						
22						
23						
24				Annual CWC %		<u>-20.59%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these three separate calculations.

National Grid - RI Gas  
Employee Weekly Thrift Withholding Lag Calculation  
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u> (e) = (d) - (c)	<u>Weighted Payment Lag in Days</u> (f) = (b) * (e)
	(a)	(b)	(c)	(d)		
1						
2	\$234,935	2.27%	7/7/2016	7/7/2016	0	0.00
3	\$222,806	2.16%	7/14/2016	7/14/2016	0	0.00
4	\$0	0.00%	7/21/2016	7/21/2016	0	0.00
5	\$233,759	2.26%	7/28/2016	7/28/2016	0	0.00
6	\$233,761	2.26%	8/4/2016	8/4/2016	0	0.00
7	\$226,832	2.19%	8/11/2016	8/11/2016	0	0.00
8	\$0	0.00%	8/18/2016	8/18/2016	0	0.00
9	\$236,256	2.29%	8/25/2016	8/25/2016	0	0.00
10	\$230,282	2.23%	9/1/2016	9/1/2016	0	0.00
11	\$224,296	2.17%	9/8/2016	9/8/2016	0	0.00
12	\$243,944	2.36%	9/15/2016	9/15/2016	0	0.00
13	\$231,708	2.24%	9/22/2016	9/22/2016	0	0.00
14	\$223,557	2.16%	9/29/2016	9/29/2016	0	0.00
15	\$214,734	2.08%	10/6/2016	10/6/2016	0	0.00
16	\$255,321	2.47%	10/13/2016	10/13/2016	0	0.00
17	\$0	0.00%	10/20/2016	10/20/2016	0	0.00
18	\$211,793	2.05%	10/27/2016	10/27/2016	0	0.00
19	\$213,341	2.06%	11/3/2016	11/3/2016	0	0.00
20	\$209,465	2.03%	11/10/2016	11/10/2016	0	0.00
21	\$205,127	1.98%	11/17/2016	11/17/2016	0	0.00
22	\$0	0.00%	11/23/2016	11/23/2016	0	0.00
23	\$193,149	1.87%	12/1/2016	12/1/2016	0	0.00
24	\$189,582	1.83%	12/8/2016	12/8/2016	0	0.00
25	\$182,145	1.76%	12/15/2016	12/15/2016	0	0.00
26	\$0	0.00%	12/22/2016	12/22/2016	0	0.00
27	\$165,651	1.60%	12/29/2016	12/29/2016	0	0.00
28	\$231,530	2.24%	1/5/2017	1/5/2017	0	0.00
29	\$227,779	2.20%	1/12/2017	1/12/2017	0	0.00
30	\$0	0.00%	1/19/2017	1/19/2017	0	0.00
31	\$225,403	2.18%	1/26/2017	1/26/2017	0	0.00
32	\$235,742	2.28%	2/2/2017	2/2/2017	0	0.00
33	\$230,072	2.23%	2/9/2017	2/9/2017	0	0.00
34	\$240,082	2.32%	2/16/2017	2/16/2017	0	0.00
35	\$240,534	2.33%	2/23/2017	2/23/2017	0	0.00
36	\$236,424	2.29%	3/2/2017	3/2/2017	0	0.00
37	\$250,332	2.42%	3/9/2017	3/9/2017	0	0.00
38	\$262,078	2.54%	3/16/2017	3/16/2017	0	0.00
39	\$250,314	2.42%	3/23/2017	3/23/2017	0	0.00
40	\$240,509	2.33%	3/30/2017	3/30/2017	0	0.00
41	\$237,888	2.30%	4/6/2017	4/6/2017	0	0.00
42	\$235,107	2.27%	4/13/2017	4/13/2017	0	0.00
43	\$0	0.00%	4/20/2017	4/20/2017	0	0.00
44	\$243,617	2.36%	4/27/2017	4/27/2017	0	0.00
45	\$234,654	2.27%	5/4/2017	5/4/2017	0	0.00
46	\$244,979	2.37%	5/11/2017	5/11/2017	0	0.00
47	\$0	0.00%	5/18/2017	5/18/2017	0	0.00
48	\$234,930	2.27%	5/25/2017	5/25/2017	0	0.00
49	\$230,427	2.23%	6/1/2017	6/1/2017	0	0.00
50	\$238,806	2.31%	6/8/2017	6/8/2017	0	0.00
51	\$617,189	5.97%	6/15/2017	6/15/2017	0	0.00
52	\$0	0.00%	6/22/2017	6/22/2017	0	0.00
53	\$365,394	3.54%	6/29/2017	6/29/2017	0	0.00
1						
2	<u>\$10,336,234</u>	<u>100.00%</u>				<u>0.00</u>
3						
4						
5		Days of	Annual	Revenue		
6		<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>	
7						
8		0.00	0.00%		0.00%	

**Column Notes**

(a) Payroll dates are the actual dates on which payroll was paid

**National Grid - RI Gas  
Employee Monthly Thrift Withholding Lag Calculation  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1	\$333,248	10.23%	7/21/2016	7/21/2016	0	0.00
3	\$376,965	11.57%	8/19/2016	8/19/2016	0	0.00
4	\$97,807	3.00%	9/21/2016	9/21/2016	0	0.00
5	\$308,092	9.45%	10/21/2016	10/21/2016	0	0.00
6	\$282,926	8.68%	11/21/2016	11/21/2016	0	0.00
7	\$256,915	7.88%	12/21/2016	12/21/2016	0	0.00
8	\$332,905	10.21%	1/20/2017	1/20/2017	0	0.00
9	\$110,917	3.40%	2/28/2017	2/28/2017	0	0.00
10	\$111,701	3.43%	3/21/2017	3/21/2017	0	0.00
11	\$344,769	10.58%	4/21/2017	4/21/2017	0	0.00
12	\$352,539	10.82%	5/19/2017	5/19/2017	0	0.00
13	<u>\$350,227</u>	<u>10.75%</u>	6/21/2017	6/21/2017	0	<u>0.00</u>
14						
15	<u>\$3,259,011</u>	<u>100.00%</u>				<u>0.00</u>
16						
17						
18						
19						
20						
21						

**Column Notes**

(a) Payroll dates are the actual dates on which payroll was paid



Meter Reading vs Billing Days Elapsed  
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
1	7/31/2016	5/26/2016	6/28/2016	6/29/2016	33	1
1	8/31/2016	6/28/2016	7/28/2016	7/29/2016	30	1
1	9/30/2016	7/28/2016	8/26/2016	8/29/2016	29	3
1	10/31/2016	8/26/2016	9/27/2016	9/28/2016	32	1
1	11/30/2016	9/27/2016	10/26/2016	10/27/2016	29	1
1	12/31/2016	10/26/2016	11/28/2016	11/29/2016	33	1
1	1/31/2017	11/28/2016	12/27/2016	12/28/2016	29	1
1	2/28/2017	12/27/2016	1/26/2017	1/27/2017	30	1
1	3/31/2017	1/26/2017	2/24/2017	2/27/2017	29	3
1	4/30/2017	2/24/2017	3/28/2017	3/29/2017	32	1
1	5/31/2017	3/28/2017	4/27/2017	4/28/2017	30	1
1	6/30/2017	4/27/2017	5/26/2017	5/29/2017	29	3
2	7/31/2016	5/30/2016	6/29/2016	6/30/2016	30	1
2	8/31/2016	6/29/2016	7/29/2016	8/1/2016	30	3
2	9/30/2016	7/29/2016	8/29/2016	8/30/2016	31	1
2	10/31/2016	8/29/2016	9/28/2016	9/29/2016	30	1
2	11/30/2016	9/28/2016	10/27/2016	10/28/2016	29	1
2	12/31/2016	10/27/2016	11/29/2016	11/30/2016	33	1
2	1/31/2017	11/29/2016	12/28/2016	12/29/2016	29	1
2	2/28/2017	12/28/2016	1/27/2017	1/30/2017	30	3
2	3/31/2017	1/27/2017	2/27/2017	2/28/2017	31	1
2	4/30/2017	2/27/2017	3/29/2017	3/30/2017	30	1
2	5/31/2017	3/29/2017	4/28/2017	5/1/2017	30	3
2	6/30/2017	4/28/2017	5/30/2017	5/31/2017	32	1
3	7/31/2016	5/31/2016	6/30/2016	7/1/2016	30	1
3	8/31/2016	6/30/2016	8/1/2016	8/2/2016	32	1
3	9/30/2016	8/1/2016	8/30/2016	8/31/2016	29	1
3	10/31/2016	8/30/2016	9/29/2016	9/30/2016	30	1
3	11/30/2016	9/29/2016	10/28/2016	10/31/2016	29	3
3	12/31/2016	10/28/2016	11/30/2016	12/1/2016	33	1
3	1/31/2017	11/30/2016	12/29/2016	12/30/2016	29	1
3	2/28/2017	12/29/2016	1/30/2017	1/31/2017	32	1
3	3/31/2017	1/30/2017	2/28/2017	3/1/2017	29	1
3	4/30/2017	2/28/2017	3/30/2017	3/31/2017	30	1
3	5/31/2017	3/30/2017	5/1/2017	5/2/2017	32	1
3	6/30/2017	5/1/2017	5/31/2017	6/1/2017	30	1
4	7/31/2016	6/1/2016	7/5/2016	7/6/2016	34	1
4	8/31/2016	7/5/2016	8/3/2016	8/4/2016	29	1
4	9/30/2016	8/3/2016	9/1/2016	9/2/2016	29	1
4	10/31/2016	9/1/2016	10/3/2016	10/4/2016	32	1
4	11/30/2016	10/3/2016	11/1/2016	11/2/2016	29	1
4	12/31/2016	11/1/2016	12/2/2016	12/5/2016	31	3
4	1/31/2017	12/2/2016	12/30/2016	1/2/2017	28	3
4	2/28/2017	12/30/2016	1/31/2017	2/1/2017	32	1
4	3/31/2017	1/31/2017	3/1/2017	3/2/2017	29	1
4	4/30/2017	3/1/2017	3/31/2017	4/3/2017	30	3
4	5/31/2017	3/31/2017	5/2/2017	5/3/2017	32	1
4	6/30/2017	5/2/2017	6/1/2017	6/2/2017	30	1

Meter Reading vs Billing Days Elapsed  
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
5	7/31/2016	6/2/2016	7/5/2016	7/6/2016	33	1
5	8/31/2016	7/5/2016	8/3/2016	8/4/2016	29	1
5	9/30/2016	8/3/2016	9/1/2016	9/2/2016	29	1
5	10/31/2016	9/1/2016	10/3/2016	10/4/2016	32	1
5	11/30/2016	10/3/2016	11/1/2016	11/2/2016	29	1
5	12/31/2016	11/1/2016	12/2/2016	12/5/2016	31	3
5	1/31/2017	12/2/2016	1/3/2017	1/4/2017	32	1
5	2/28/2017	1/3/2017	2/1/2017	2/2/2017	29	1
5	3/31/2017	2/1/2017	3/2/2017	3/3/2017	29	1
5	4/30/2017	3/2/2017	4/3/2017	4/4/2017	32	1
5	5/31/2017	4/3/2017	5/3/2017	5/4/2017	30	1
5	6/30/2017	5/3/2017	6/2/2017	6/5/2017	30	3
6	7/31/2016	6/5/2016	7/6/2016	7/7/2016	31	1
6	8/31/2016	7/6/2016	8/4/2016	8/5/2016	29	1
6	9/30/2016	8/4/2016	9/2/2016	9/5/2016	29	3
6	10/31/2016	9/2/2016	10/4/2016	10/5/2016	32	1
6	11/30/2016	10/4/2016	11/2/2016	11/3/2016	29	1
6	12/31/2016	11/2/2016	12/5/2016	12/6/2016	33	1
6	1/31/2017	12/5/2016	1/4/2017	1/5/2017	30	1
6	2/28/2017	1/4/2017	2/2/2017	2/3/2017	29	1
6	3/31/2017	2/2/2017	3/3/2017	3/6/2017	29	3
6	4/30/2017	3/3/2017	4/4/2017	4/5/2017	32	1
6	5/31/2017	4/4/2017	5/4/2017	5/5/2017	30	1
6	6/30/2017	5/4/2017	6/5/2017	6/6/2017	32	1
7	7/31/2016	6/6/2016	7/7/2016	7/8/2016	31	1
7	8/31/2016	7/7/2016	8/5/2016	8/8/2016	29	3
7	9/30/2016	8/5/2016	9/6/2016	9/7/2016	32	1
7	10/31/2016	9/6/2016	10/5/2016	10/6/2016	29	1
7	11/30/2016	10/5/2016	11/3/2016	11/4/2016	29	1
7	12/31/2016	11/3/2016	12/6/2016	12/7/2016	33	1
7	1/31/2017	12/6/2016	1/5/2017	1/6/2017	30	1
7	2/28/2017	1/5/2017	2/3/2017	2/6/2017	29	3
7	3/31/2017	2/3/2017	3/6/2017	3/7/2017	31	1
7	4/30/2017	3/6/2017	4/5/2017	4/6/2017	30	1
7	5/31/2017	4/5/2017	5/5/2017	5/8/2017	30	3
7	6/30/2017	5/5/2017	6/6/2017	6/7/2017	32	1
8	7/31/2016	6/7/2016	7/8/2016	7/11/2016	31	3
8	8/31/2016	7/8/2016	8/8/2016	8/9/2016	31	1
8	9/30/2016	8/8/2016	9/7/2016	9/8/2016	30	1
8	10/31/2016	9/7/2016	10/7/2016	10/10/2016	30	3
8	11/30/2016	10/7/2016	11/4/2016	11/7/2016	28	3
8	12/31/2016	11/4/2016	12/7/2016	12/8/2016	33	1
8	1/31/2017	12/7/2016	1/6/2017	1/9/2017	30	3
8	2/28/2017	1/6/2017	2/6/2017	2/7/2017	31	1
8	3/31/2017	2/6/2017	3/7/2017	3/8/2017	29	1
8	4/30/2017	3/7/2017	4/6/2017	4/7/2017	30	1
8	5/31/2017	4/6/2017	5/8/2017	5/9/2017	32	1
8	6/30/2017	5/8/2017	6/7/2017	6/8/2017	30	1

Meter Reading vs Billing Days Elapsed  
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
9	7/31/2016	6/8/2016	7/11/2016	7/12/2016	33	1
9	8/31/2016	7/11/2016	8/9/2016	8/10/2016	29	1
9	9/30/2016	8/9/2016	9/8/2016	9/9/2016	30	1
9	10/31/2016	9/8/2016	10/10/2016	10/11/2016	32	1
9	11/30/2016	10/10/2016	11/7/2016	11/8/2016	28	1
9	12/31/2016	11/7/2016	12/8/2016	12/9/2016	31	1
9	1/31/2017	12/8/2016	1/9/2017	1/10/2017	32	1
9	2/28/2017	1/9/2017	2/7/2017	2/8/2017	29	1
9	3/31/2017	2/7/2017	3/8/2017	3/9/2017	29	1
9	4/30/2017	3/8/2017	4/7/2017	4/10/2017	30	3
9	5/31/2017	4/7/2017	5/9/2017	5/10/2017	32	1
9	6/30/2017	5/9/2017	6/8/2017	6/9/2017	30	1
10	7/31/2016	6/12/2016	7/12/2016	7/13/2016	30	1
10	8/31/2016	7/12/2016	8/10/2016	8/11/2016	29	1
10	9/30/2016	8/10/2016	9/9/2016	9/12/2016	30	3
10	10/31/2016	9/9/2016	10/11/2016	10/12/2016	32	1
10	11/30/2016	10/11/2016	11/8/2016	11/9/2016	28	1
10	12/31/2016	11/8/2016	12/9/2016	12/12/2016	31	3
10	1/31/2017	12/9/2016	1/10/2017	1/11/2017	32	1
10	2/28/2017	1/10/2017	2/8/2017	2/9/2017	29	1
10	3/31/2017	2/8/2017	3/10/2017	3/13/2017	30	3
10	4/30/2017	3/10/2017	4/10/2017	4/11/2017	31	1
10	5/31/2017	4/10/2017	5/10/2017	5/11/2017	30	1
10	6/30/2017	5/10/2017	6/12/2017	6/13/2017	33	1
11	7/31/2016	6/13/2016	7/13/2016	7/14/2016	30	1
11	8/31/2016	7/13/2016	8/12/2016	8/15/2016	30	3
11	9/30/2016	8/12/2016	9/12/2016	9/13/2016	31	1
11	10/31/2016	9/12/2016	10/12/2016	10/13/2016	30	1
11	11/30/2016	10/12/2016	11/9/2016	11/10/2016	28	1
11	12/31/2016	11/9/2016	12/12/2016	12/13/2016	33	1
11	1/31/2017	12/12/2016	1/11/2017	1/12/2017	30	1
11	2/28/2017	1/11/2017	2/9/2017	2/10/2017	29	1
11	3/31/2017	2/9/2017	3/13/2017	3/14/2017	32	1
11	4/30/2017	3/13/2017	4/11/2017	4/12/2017	29	1
11	5/31/2017	4/11/2017	5/12/2017	5/15/2017	31	3
11	6/30/2017	5/12/2017	6/13/2017	6/14/2017	32	1
12	7/31/2016	6/14/2016	7/15/2016	7/18/2016	31	3
12	8/31/2016	7/15/2016	8/15/2016	8/16/2016	31	1
12	9/30/2016	8/15/2016	9/13/2016	9/14/2016	29	1
12	10/31/2016	9/13/2016	10/13/2016	10/14/2016	30	1
12	11/30/2016	10/13/2016	11/10/2016	11/11/2016	28	1
12	12/31/2016	11/10/2016	12/13/2016	12/14/2016	33	1
12	1/31/2017	12/13/2016	1/12/2017	1/13/2017	30	1
12	2/28/2017	1/12/2017	2/10/2017	2/13/2017	29	3
12	3/31/2017	2/10/2017	3/14/2017	3/15/2017	32	1
12	4/30/2017	3/14/2017	4/13/2017	4/14/2017	30	1
12	5/31/2017	4/13/2017	5/15/2017	5/16/2017	32	1
12	6/30/2017	5/15/2017	6/14/2017	6/15/2017	30	1

Meter Reading vs Billing Days Elapsed  
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
13	7/31/2016	6/15/2016	7/18/2016	7/19/2016	33	1
13	8/31/2016	7/18/2016	8/16/2016	8/17/2016	29	1
13	9/30/2016	8/16/2016	9/14/2016	9/15/2016	29	1
13	10/31/2016	9/14/2016	10/14/2016	10/17/2016	30	3
13	11/30/2016	10/14/2016	11/14/2016	11/15/2016	31	1
13	12/31/2016	11/14/2016	12/14/2016	12/15/2016	30	1
13	1/31/2017	12/14/2016	1/13/2017	1/16/2017	30	3
13	2/28/2017	1/13/2017	2/13/2017	2/14/2017	31	1
13	3/31/2017	2/13/2017	3/15/2017	3/16/2017	30	1
13	4/30/2017	3/15/2017	4/17/2017	4/18/2017	33	1
13	5/31/2017	4/17/2017	5/16/2017	5/17/2017	29	1
13	6/30/2017	5/16/2017	6/15/2017	6/16/2017	30	1
14	7/31/2016	6/16/2016	7/19/2016	7/20/2016	33	1
14	8/31/2016	7/19/2016	8/17/2016	8/18/2016	29	1
14	9/30/2016	8/17/2016	9/16/2016	9/19/2016	30	3
14	10/31/2016	9/16/2016	10/17/2016	10/18/2016	31	1
14	11/30/2016	10/17/2016	11/15/2016	11/16/2016	29	1
14	12/31/2016	11/15/2016	12/15/2016	12/16/2016	30	1
14	1/31/2017	12/15/2016	1/17/2017	1/18/2017	33	1
14	2/28/2017	1/17/2017	2/14/2017	2/15/2017	28	1
14	3/31/2017	2/14/2017	3/16/2017	3/17/2017	30	1
14	4/30/2017	3/16/2017	4/18/2017	4/19/2017	33	1
14	5/31/2017	4/18/2017	5/17/2017	5/18/2017	29	1
14	6/30/2017	5/17/2017	6/16/2017	6/19/2017	30	3
15	7/31/2016	6/19/2016	7/20/2016	7/21/2016	31	1
15	8/31/2016	7/20/2016	8/18/2016	8/19/2016	29	1
15	9/30/2016	8/18/2016	9/19/2016	9/20/2016	32	1
15	10/31/2016	9/19/2016	10/18/2016	10/19/2016	29	1
15	11/30/2016	10/18/2016	11/16/2016	11/17/2016	29	1
15	12/31/2016	11/16/2016	12/16/2016	12/19/2016	30	3
15	1/31/2017	12/16/2016	1/18/2017	1/19/2017	33	1
15	2/28/2017	1/18/2017	2/15/2017	2/16/2017	28	1
15	3/31/2017	2/15/2017	3/17/2017	3/20/2017	30	3
15	4/30/2017	3/17/2017	4/19/2017	4/20/2017	33	1
15	5/31/2017	4/19/2017	5/18/2017	5/19/2017	29	1
15	6/30/2017	5/18/2017	6/19/2017	6/20/2017	32	1
16	7/31/2016	6/20/2016	7/21/2016	7/22/2016	31	1
16	8/31/2016	7/21/2016	8/19/2016	8/22/2016	29	3
16	9/30/2016	8/19/2016	9/20/2016	9/21/2016	32	1
16	10/31/2016	9/20/2016	10/19/2016	10/20/2016	29	1
16	11/30/2016	10/19/2016	11/17/2016	11/18/2016	29	1
16	12/31/2016	11/17/2016	12/19/2016	12/20/2016	32	1
16	1/31/2017	12/19/2016	1/19/2017	1/20/2017	31	1
16	2/28/2017	1/19/2017	2/16/2017	2/17/2017	28	1
16	3/31/2017	2/16/2017	3/20/2017	3/21/2017	32	1
16	4/30/2017	3/20/2017	4/20/2017	4/21/2017	31	1
16	5/31/2017	4/20/2017	5/19/2017	5/22/2017	29	3
16	6/30/2017	5/19/2017	6/20/2017	6/21/2017	32	1

Meter Reading vs Billing Days Elapsed  
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
17	7/31/2016	6/21/2016	7/22/2016	7/25/2016	31	3
17	8/31/2016	7/22/2016	8/22/2016	8/23/2016	31	1
17	9/30/2016	8/22/2016	9/21/2016	9/22/2016	30	1
17	10/31/2016	9/21/2016	10/20/2016	10/21/2016	29	1
17	11/30/2016	10/20/2016	11/18/2016	11/21/2016	29	3
17	12/31/2016	11/18/2016	12/20/2016	12/21/2016	32	1
17	1/31/2017	12/20/2016	1/20/2017	1/23/2017	31	3
17	2/28/2017	1/20/2017	2/17/2017	2/20/2017	28	3
17	3/31/2017	2/17/2017	3/21/2017	3/22/2017	32	1
17	4/30/2017	3/21/2017	4/21/2017	4/24/2017	31	3
17	5/31/2017	4/21/2017	5/22/2017	5/23/2017	31	1
17	6/30/2017	5/22/2017	6/21/2017	6/22/2017	30	1
18	7/31/2016	6/22/2016	7/25/2016	7/26/2016	33	1
18	8/31/2016	7/25/2016	8/23/2016	8/24/2016	29	1
18	9/30/2016	8/23/2016	9/22/2016	9/23/2016	30	1
18	10/31/2016	9/22/2016	10/21/2016	10/24/2016	29	3
18	11/30/2016	10/21/2016	11/21/2016	11/22/2016	31	1
18	12/31/2016	11/21/2016	12/21/2016	12/22/2016	30	1
18	1/31/2017	12/21/2016	1/23/2017	1/24/2017	33	1
18	2/28/2017	1/23/2017	2/21/2017	2/22/2017	29	1
18	3/31/2017	2/21/2017	3/22/2017	3/23/2017	29	1
18	4/30/2017	3/22/2017	4/24/2017	4/25/2017	33	1
18	5/31/2017	4/24/2017	5/23/2017	5/24/2017	29	1
18	6/30/2017	5/23/2017	6/22/2017	6/23/2017	30	1
19	7/31/2016	6/23/2016	7/26/2016	7/27/2016	33	1
19	8/31/2016	7/26/2016	8/24/2016	8/25/2016	29	1
19	9/30/2016	8/24/2016	9/23/2016	9/26/2016	30	3
19	10/31/2016	9/23/2016	10/24/2016	10/25/2016	31	1
19	11/30/2016	10/24/2016	11/22/2016	11/23/2016	29	1
19	12/31/2016	11/22/2016	12/22/2016	12/23/2016	30	1
19	1/31/2017	12/22/2016	1/24/2017	1/25/2017	33	1
19	2/28/2017	1/24/2017	2/22/2017	2/23/2017	29	1
19	3/31/2017	2/22/2017	3/24/2017	3/27/2017	30	3
19	4/30/2017	3/24/2017	4/25/2017	4/26/2017	32	1
19	5/31/2017	4/25/2017	5/24/2017	5/25/2017	29	1
19	6/30/2017	5/24/2017	6/23/2017	6/26/2017	30	3
20	7/31/2016	6/26/2016	7/27/2016	7/28/2016	31	1
20	8/31/2016	7/27/2016	8/25/2016	8/26/2016	29	1
20	9/30/2016	8/25/2016	9/26/2016	9/27/2016	32	1
20	10/31/2016	9/26/2016	10/25/2016	10/26/2016	29	1
20	11/30/2016	10/25/2016	11/23/2016	11/24/2016	29	1
20	12/31/2016	11/23/2016	12/23/2016	12/26/2016	30	3
20	1/31/2017	12/23/2016	1/25/2017	1/26/2017	33	1
20	2/28/2017	1/25/2017	2/23/2017	2/24/2017	29	1
20	3/31/2017	2/23/2017	3/27/2017	3/28/2017	32	1
20	4/30/2017	3/27/2017	4/26/2017	4/27/2017	30	1
20	5/31/2017	4/26/2017	5/25/2017	5/26/2017	29	1
20	6/30/2017	5/25/2017	6/26/2017	6/27/2017	32	1
<b>Average Billing Days</b>					<b>30.42</b>	
<b>Average Billing Lag</b>						<b>1.39</b>

**Line Notes**

- 1/ Number of Days in Bill = Number of days between meter reads
- 2/ Billing lag = Number of days between meter read and bill date. Once billed, the sales become part of A/R and will be included in the Collection Lag calculation.

**National Grid - RI Gas  
Utility Service Receivables - Net  
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Service Period</u>	<u>(1420000) Customer Accounts Receivable</u>	<u>(1440000) Uncollectible Accounts</u>	<u>Utility Service Receivables - Net</u>
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d) = (b) - (c)</u>
1				
2	July 2016	\$32,500,811	\$7,766,424	\$24,734,387
3	August 2016	\$28,385,741	\$7,266,492	\$21,119,249
4	September 2016	\$34,939,487	\$6,792,928	\$28,146,559
5	October 2016	\$26,796,088	\$6,531,925	\$20,264,163
6	November 2016	\$32,494,086	\$6,733,010	\$25,761,076
7	December 2016	\$58,282,344	\$7,146,667	\$51,135,677
8	January 2017	\$57,120,871	\$7,793,423	\$49,327,448
9	February 2017	\$61,976,220	\$8,010,224	\$53,965,995
10	March 2017	\$71,606,648	\$8,620,643	\$62,986,005
11	April 2017	\$55,704,294	\$8,272,024	\$47,432,270
12	May 2017	\$42,065,679	\$7,653,157	\$34,412,522
13	June 2017	<u>\$48,174,461</u>	<u>\$7,080,514</u>	<u>\$41,093,947</u>
14	Total	<u>\$550,046,730</u>	<u>\$89,667,431</u>	<u>\$460,379,300</u>

**Column Notes**

(b) & (c) Per Company books



Compliance Attachment 3  
Narragansett Electric and Narragansett Gas Supporting Workpapers,  
Including Cash Working Capital Studies



**Compliance Filing  
Index of Workpapers**

**COMPLIANCE ATTACHMENT 3**

Workpaper 1	Integrated Facilities Agreement
Workpaper 2-ELEC	Interest on Customer Deposits
Workpaper 2-GAS	Interest on Customer Deposits
Workpaper 3	Rate Base – Unamortized Debt Issuance Costs and Interest Rate Lock
Workpaper 4	Labor
Workpaper 5	FAS 112 / ASC 712
Workpaper 6	Service Company Rents
Workpaper 7	Regulatory Assessment Fees
Workpaper 8	PBOP & Pension
Workpaper 9	Electric Operations
Workpaper 10	Gas Operations
Workpaper 11	12 MTD June 30, 2017 Form 1 Data
Workpaper 12-ELEC	Revenue – Infrastructure, Safety and Reliability Capital Adjustment
Workpaper 12-GAS	Revenue – Infrastructure, Safety and Reliability Capital Adjustment

## COMPLIANCE ATTACHMENT 3

### Workpaper 1

### Integrated Facilities Agreement

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Workpaper 1

Page 1 of 1

The Narragansett Electric Company d/b/a National Grid  
 Integrated Facilities Agreement (IFA)  
 Test Year Ended June 30, 2017

Expense	Narragansett	National Grid	Other	Total
	Electric Company	USA Service Company		
	(a)	(b)	(c)	(d)
1 Consult	\$83,246	\$1,102,428	\$0	\$1,185,674
2 Contract	\$3,414,404	\$1,134,980	\$0	\$4,549,383
3 Donations	\$329	\$4,436	\$0	\$4,765
4 Employee	\$29,996	\$435,352	\$2,769	\$468,117
5 FAS112	(\$28,271)	(\$19,514)	\$2,193	(\$45,592)
6 Gross Income Taxes	\$579,499	\$521,379	\$12,237	\$1,113,114
7 GrLife	\$42,416	\$35,797	\$974	\$79,187
8 Hardware	\$14,810	\$26,080	\$0	\$40,890
9 HealthCare	\$411,192	\$649,042	\$19,138	\$1,079,373
10 InsPrem	\$132	\$286,349	\$0	\$286,481
11 Labor	\$1,178,434	\$6,844,426	\$84,203	\$8,107,062
12 MaterialsInv	\$24,633	\$18,329	\$0	\$42,963
13 MaterialsOut	\$119,666	\$45,799	\$15	\$165,481
14 MaterialsStores	\$1,979	\$51	\$0	\$2,030
15 Municipal Tax	\$18,149,081	\$0	\$0	\$18,149,081
16 PBOB	\$423,319	\$295,582	\$21,687	\$740,588
17 OtBenefits	\$38,562	\$11,950	(\$73)	\$50,440
18 Other-Other	\$855,895	\$441,022	\$22,410	\$1,319,327
19 Pensions	\$1,090,918	\$923,058	\$15,420	\$2,029,396
20 Postage	\$541	\$2,455	\$0	\$2,997
21 RegAssess	\$678,167	\$0	\$0	\$678,167
22 Rents	\$2,146,385	\$396,630	\$0	\$2,543,016
23 Software	\$15,825	\$619,116	\$0	\$634,942
24 Thrift	\$117,652	\$218,845	\$3,581	\$340,078
25 Transport	\$387,534	(\$7)	\$62,065	\$449,592
26 UninsClaims	\$581	\$106,704	\$2,209	\$109,494
27 Total	<u>\$29,776,928</u>	<u>\$14,100,291</u>	<u>\$248,827</u>	<u>\$44,126,046</u>

## COMPLIANCE ATTACHMENT 3

Workpaper 2-ELEC

Interest on Customer Deposits

The Narragansett Electric Company d/b/a National Grid  
Adjustments to Interest on Customer Deposits  
Test Year Ended June 30, 2017  
Interest on Customer Deposits

1	Customer Deposit Balance at June 30, 2017	7,180,823	
2			
3	Interest Rate to be Applied in Rate Year per DTE	<u>1.84%</u>	
4			
5	<b>Proforma Adjustment</b>	<b><u>132,127</u></b>	<b>Rate Year ended 08/31/19</b>
6			
7	Customer Deposit Balance at June 30, 2017	7,180,823	
8			
9	Interest Rate to be Applied in Rate Year per DTE	<u>4.24%</u>	
10			
11	<b>Proforma Adjustment</b>	<b><u>304,467</u></b>	<b>Rate Year ended 08/31/20</b>
12			
13	Customer Deposit Balance at June 30, 2017	7,180,823	
14			
15	Interest Rate to be Applied in Rate Year per DTE	<u>4.18%</u>	
16			
17	<b>Proforma Adjustment</b>	<b><u>300,158</u></b>	<b>Rate Year ended 08/31/21</b>

**Line Notes**

- 1 Per Company Books
- 3 Per Customer Deposits Filing
- 5 Line 1 x Line 3
- 7 Per Company Books
- 9 Per Moody's Analytics Forecasted
- 11 Line 7 x Line 9
- 13 Per Company Books
- 15 Per Moody's Analytics Forecasted
- 17 Line 13 x Line 15

## COMPLIANCE ATTACHMENT 3

### Workpaper 2-GAS

#### Interest on Customer Deposits

**The Narragansett Electric Company d/b/a National Grid  
Adjustments to Interest on Customer Deposits  
Test Year Ended June 30, 2017  
Interest on Customer Deposits**

1	Customer Deposit Balance at June 30, 2017	1,912,168	
2			
3	Interest Rate to be Applied in Rate Year	<u>1.84%</u>	
4			
5	<b>Proforma Adjustment</b>	<b><u>\$35,184</u></b>	<b>Rate Year Ended 08/31/19</b>
6			
7	Customer Deposit Balance at June 30, 2017	1,912,168	
8			
9	Interest Rate to be Applied in Rate Year	<u>4.24%</u>	
10			
11	<b>Proforma Adjustment</b>	<b><u>\$81,076</u></b>	<b>Rate Year Ended 08/31/20</b>
12			
13	Customer Deposit Balance at June 30, 2017	1,912,168	
14			
15	Interest Rate to be Applied in Rate Year	<u>4.18%</u>	
16			
17	<b>Proforma Adjustment</b>	<b><u>\$79,929</u></b>	<b>Rate Year Ended 08/31/21</b>

**Line Notes**

- 1 Per Company Books
- 3 Per Customer Deposits Filing
- 5 Line 1 x Line 3
- 7 Per Company Books
- 9 Per Moody's Analytics Forecasted
- 11 Line 7 x Line 9
- 13 Per Company Books
- 15 Per Moody's Analytics Forecasted
- 17 Line 13 x Line 15

## COMPLIANCE ATTACHMENT 3

### Workpaper 3

Rate Base – Unamortized Debt Issuance Costs and Interest Rate Lock









Interest Rate Lock on March 2010 Bond Issuances Recorded as OCI  
Unamortized balance at June 30, 2016 Forward

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Electric Tran											
2	Beginning Balance	Jun-16										
3	Issuance	\$1,642,996										
4	Amortization	\$0										
5	Ending Balance	(\$19,068)										
6	Ending Balance	\$1,623,928										
7	Electric Tran											
8	Beginning Balance	Jul-16										
9	Issuance	\$1,623,928										
10	Amortization	\$0										
11	Ending Balance	(\$19,068)										
12	Ending Balance	\$1,604,860										
13	Electric Tran											
14	Beginning Balance	Aug-16										
15	Issuance	\$1,395,112										
16	Amortization	\$0										
17	Ending Balance	(\$19,068)										
18	Ending Balance	\$1,376,044										
19	Electric Tran											
20	Beginning Balance	Sep-17										
21	Issuance	\$1,356,976										
22	Amortization	\$0										
23	Ending Balance	(\$19,068)										
24	Ending Balance	\$1,337,908										
25	Electric Tran											
26	Beginning Balance	Sep-18										
27	Issuance	\$1,128,160										
28	Amortization	\$0										
29	Ending Balance	(\$19,068)										
30	Ending Balance	\$1,109,092										
31	Electric Tran											
32	Beginning Balance	Sep-19										
33	Issuance	\$899,344										
34	Amortization	\$0										
35	Ending Balance	(\$19,068)										
36	Ending Balance	\$880,276										
37	Electric Tran											
38	Beginning Balance	Sep-20										
39	Issuance	\$670,528										
40	Amortization	\$0										
41	Ending Balance	(\$19,068)										
42	Ending Balance	\$651,460										
43	Electric Tran											
44	Beginning Balance	Sep-21										
45	Issuance	\$441,712										
46	Amortization	\$0										
47	Ending Balance	(\$19,068)										

Interest Rate Lock on March 2010 Bond Issuances Recorded as OCI  
Unamortized balance at June 30, 2016 Forward

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Gas	Jun-16											
2 Beginning Balance	\$1,162,492											
3 Issuance	\$0											
4 Amortization	(\$13,491)											
5 Ending Balance	\$1,149,000											
6												
7												
8 TOTAL	\$5,396,886											
9												
10												
11 Gas	Jul-16											
12 Beginning Balance	\$1,149,000											
13 Issuance	\$0											
14 Amortization	(\$13,491)											
15 Ending Balance	\$1,135,509											
16												
17 TOTAL	\$5,333,516											
18												
19												
20												
21 Gas	Aug-17											
22 Beginning Balance	\$987,102											
23 Issuance	\$0											
24 Amortization	(\$13,491)											
25 Ending Balance	\$973,611											
26												
27 TOTAL	\$4,573,070											
28												
29												
30 Gas	Sep-17											
31 Beginning Balance	\$960,119											
32 Issuance	\$0											
33 Amortization	(\$13,491)											
34 Ending Balance	\$946,628											
35												
36 TOTAL	\$4,446,329											
37												
38												
39												
40 Gas	Oct-18											
41 Beginning Balance	\$798,222											
42 Issuance	\$0											
43 Amortization	(\$13,491)											
44 Ending Balance	\$784,730											
45												
46 TOTAL	\$3,685,883											
47												
48												
49 Gas	Sep-19											
50 Beginning Balance	\$636,324											
51 Issuance	\$0											
52 Amortization	(\$13,491)											
53 Ending Balance	\$622,832											
54												
55 TOTAL	\$2,925,437											
56												
57												
58 Gas	Oct-20											
59 Beginning Balance	\$474,426											
60 Issuance	\$0											
61 Amortization	(\$13,491)											
62 Ending Balance	\$460,935											
63												
64 TOTAL	\$2,164,992											
65												
66												
67 Gas	Sep-21											
68 Beginning Balance	\$312,528											
69 Issuance	\$0											
70 Amortization	(\$13,491)											
71 Ending Balance	\$299,037											
72												
73 TOTAL	\$1,404,546											

The Narragansett Electric Company  
Unamortized Debt Expense

1	Bond Amount:	\$300M	Electric Dist	48.62%	Expense	Amount	Period charged
2	Term in years	3/22/2010	Gas Operations	100.00%	Emmet Marvin & Martin LLP	\$10,693	April
3	Date Issued:	9000099104			Simpson Thatcher & Bartlett	\$73,314	May, August
4	Work Order	3/15/2040			Intralinks	\$750	June
5	Maturity Date				Bovine	\$20,841	July
6	Bond Amount:	\$250,000,000			PriceWaterhouseCoopers, LLP	\$112,500	April
7	Term in years	0.9872%			Debt Expense	\$2,468,098	
8	Debt Issuance Rate	\$2,468,098					
9	Debt Expense	\$2,468,098					
10	Debt Expense	\$2,468,098					
11	Debt Expense	\$2,468,098					
12	Periods	360					
13	Monthly Amortization	\$6,855.83	1/2 Mth				
14	Monthly Amortization	\$6,855.83					
15	Amortization by Month						
16	Beginning Balance	\$2,053,320	FY2016	FY2017	FY2018	FY2019	FY2020
17	April	\$2,053,320	\$1,971,051	\$1,806,511	\$1,888,781	\$1,806,511	\$1,724,241
18	May	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
19	June	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
20	July	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
21	August	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
22	September	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
23	October	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
24	November	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
25	December	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
26	January	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
27	February	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
28	March	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)
29	Balance	\$1,971,051	\$1,888,781	\$1,806,511	\$1,888,781	\$1,806,511	\$1,724,241
30	Balance	\$1,971,051	\$1,888,781	\$1,806,511	\$1,888,781	\$1,806,511	\$1,724,241
31	Balance	\$1,971,051	\$1,888,781	\$1,806,511	\$1,888,781	\$1,806,511	\$1,724,241
32	Remaining Balance	\$2,053,320	\$1,971,051	\$1,806,511	\$1,888,781	\$1,806,511	\$1,724,241
33	Beginning Balance	\$2,046,465	\$1,964,195	\$1,799,655	\$1,881,925	\$1,799,655	\$1,717,385
34	April	\$2,039,609	\$1,957,339	\$1,792,799	\$1,875,069	\$1,792,799	\$1,710,529
35	May	\$2,032,753	\$1,950,483	\$1,785,943	\$1,868,213	\$1,785,943	\$1,703,673
36	June	\$2,025,897	\$1,943,627	\$1,779,087	\$1,861,357	\$1,779,087	\$1,696,817
37	July	\$2,019,041	\$1,936,771	\$1,772,232	\$1,854,501	\$1,772,232	\$1,689,962
38	August	\$2,012,185	\$1,929,916	\$1,765,376	\$1,847,646	\$1,765,376	\$1,683,106
39	September	\$2,005,330	\$1,923,060	\$1,758,520	\$1,840,790	\$1,758,520	\$1,676,250
40	October	\$1,998,474	\$1,916,204	\$1,751,664	\$1,833,934	\$1,751,664	\$1,669,394
41	November	\$1,991,618	\$1,909,348	\$1,744,808	\$1,827,078	\$1,744,808	\$1,662,538
42	December	\$1,984,762	\$1,902,492	\$1,737,952	\$1,820,222	\$1,737,952	\$1,655,682
43	January	\$1,977,906	\$1,895,636	\$1,731,097	\$1,813,366	\$1,731,097	\$1,648,827
44	February	\$1,971,051	\$1,888,781	\$1,806,511	\$1,806,511	\$1,806,511	\$1,641,971
45	March	\$1,971,051	\$1,888,781	\$1,806,511	\$1,806,511	\$1,806,511	\$1,641,971
46	Balance	\$1,971,051	\$1,888,781	\$1,806,511	\$1,888,781	\$1,806,511	\$1,724,241

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company  
Unamortized Debt Expense

48.62%

1 ELEC DIST  
2 Debt Expense \$1,199,989  
3 Periods 360  
4 Monthly Amortization \$3,333.30  
5  
6

	FY2016 (a)	FY2017 (b)	FY2018 (c)	FY2019 (d)	FY2020 (e)	FY2021 (f)	FY2022 (g)	FY2023 (h)	FY2024 (i)
7	\$998,324.59	\$958,324.99	\$918,325.39	\$878,325.79	\$838,326.19	\$798,326.59	\$758,326.99	\$718,327.39	\$678,327.79
8	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
9	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
10	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
11	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
12	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
13	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
14	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
15	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
16	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
17	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
18	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
19	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
20	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)	(\$3,333.30)
21	\$958,324.99	\$918,325.39	\$878,325.79	\$838,326.19	\$798,326.59	\$758,326.99	\$718,327.39	\$678,327.79	\$638,328.19
22	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%
23	Remaining Balance								
24	Beginning Balance	\$998,324.59	\$958,324.99	\$918,325.39	\$878,325.79	\$838,326.19	\$798,326.59	\$758,326.99	\$718,327.39
25	April	\$994,991.29	\$954,991.69	\$914,992.09	\$874,992.49	\$834,992.89	\$794,993.29	\$754,993.69	\$714,994.09
26	May	\$991,657.99	\$951,658.39	\$911,658.79	\$871,659.19	\$831,659.59	\$791,659.99	\$751,660.39	\$711,660.79
27	June	\$988,324.69	\$948,325.09	\$908,325.49	\$868,325.89	\$828,326.29	\$788,326.69	\$748,327.09	\$708,327.49
28	July	\$984,991.39	\$944,991.79	\$904,992.19	\$864,992.59	\$824,992.99	\$784,993.39	\$744,993.79	\$704,994.19
29	August	\$981,658.09	\$941,658.49	\$901,658.89	\$861,659.29	\$821,659.69	\$781,660.09	\$741,660.49	\$701,660.89
30	September	\$978,324.79	\$938,325.19	\$898,325.59	\$858,325.99	\$818,326.39	\$778,326.79	\$738,327.19	\$698,327.59
31	October	\$974,991.49	\$934,991.89	\$894,992.29	\$854,992.69	\$814,993.09	\$774,993.49	\$734,993.89	\$694,994.29
32	November	\$971,658.19	\$931,658.59	\$891,658.99	\$851,659.39	\$811,659.79	\$771,660.19	\$731,660.59	\$691,660.99
33	December	\$968,324.89	\$928,325.29	\$888,325.69	\$848,326.09	\$808,326.49	\$768,326.89	\$728,327.29	\$688,327.69
34	January	\$964,991.59	\$924,991.99	\$884,992.39	\$844,992.79	\$804,993.19	\$764,993.59	\$724,993.99	\$684,994.39
35	February	\$961,658.29	\$921,658.69	\$881,659.09	\$841,659.49	\$801,659.89	\$761,660.29	\$721,660.69	\$681,661.09
36	March	\$958,324.99	\$918,325.39	\$878,325.79	\$838,326.19	\$798,326.59	\$758,326.99	\$718,327.39	\$678,327.79
37	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.								





The Narragansett Electric Company  
Unamortized Debt Expense

		21.29%									
		FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	
1	GAS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
2	Debt Expense	\$525,458									
3	Periods	360									
4	Monthly Amortization	\$1,459.61									
5											
6											
7											
8	Beginning Balance	\$437,152	\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	
9	April	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
10	May	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
11	June	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
12	July	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
13	August	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
14	September	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
15	October	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
16	November	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
17	December	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
18	January	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
19	February	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
20	March	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	
21	Balance	\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	\$279,514	
22											
23	Remaining Balance										
24	Beginning Balance	\$437,152	\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	
25	April	\$435,692	\$418,177	\$400,661	\$383,146	\$365,631	\$348,115	\$330,600	\$313,085	\$295,570	
26	May	\$434,232	\$416,717	\$399,202	\$381,687	\$364,171	\$346,656	\$329,141	\$311,625	\$294,110	
27	June	\$432,773	\$415,258	\$397,742	\$380,227	\$362,712	\$345,196	\$327,681	\$310,166	\$292,650	
28	July	\$431,313	\$413,798	\$396,283	\$378,767	\$361,252	\$343,737	\$326,221	\$308,706	\$291,191	
29	August	\$429,854	\$412,338	\$394,823	\$377,308	\$359,792	\$342,277	\$324,762	\$307,246	\$289,731	
30	September	\$428,394	\$410,879	\$393,363	\$375,848	\$358,333	\$340,817	\$323,302	\$305,787	\$288,271	
31	October	\$426,934	\$409,419	\$391,904	\$374,388	\$356,873	\$339,358	\$321,843	\$304,327	\$286,812	
32	November	\$425,475	\$407,960	\$390,444	\$372,929	\$355,414	\$337,898	\$320,383	\$302,868	\$285,352	
33	December	\$424,015	\$406,500	\$388,985	\$371,469	\$353,954	\$336,439	\$318,923	\$301,408	\$283,893	
34	January	\$422,556	\$405,040	\$387,525	\$370,010	\$352,494	\$334,979	\$317,464	\$299,948	\$282,433	
35	February	\$421,096	\$403,581	\$386,065	\$368,550	\$351,035	\$333,519	\$316,004	\$298,489	\$280,973	
36	March	\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	\$279,514	
37											

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company  
Unamortized Debt Expense

	100.00%											
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
1 check totals												
2 Debt Expense	\$2,468,098											
3 Periods	360											
4 Monthly Amortization	\$6,855.83											
5												
6												
7												
8 Beginning Balance	\$2,053,320	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161			
9 April	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
10 May	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
11 June	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
12 July	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
13 August	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
14 September	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
15 October	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
16 November	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
17 December	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
18 January	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
19 February	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
20 March	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)			
21 Balance	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161	\$1,312,891			
22												
23 Remaining Balance												
24 Beginning Balance	\$2,053,320	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161			
25 April	\$2,046,465	\$1,964,195	\$1,881,925	\$1,799,655	\$1,717,385	\$1,635,115	\$1,552,845	\$1,470,575	\$1,388,305			
26 May	\$2,039,609	\$1,957,339	\$1,875,069	\$1,792,799	\$1,710,529	\$1,628,259	\$1,545,989	\$1,463,719	\$1,381,449			
27 June	\$2,032,753	\$1,950,483	\$1,868,213	\$1,785,943	\$1,703,673	\$1,621,403	\$1,539,133	\$1,456,863	\$1,374,593			
28 July	\$2,025,897	\$1,943,627	\$1,861,357	\$1,779,087	\$1,696,817	\$1,614,547	\$1,532,277	\$1,450,007	\$1,367,737			
29 August	\$2,019,041	\$1,936,771	\$1,854,501	\$1,772,231	\$1,689,961	\$1,607,691	\$1,525,421	\$1,443,151	\$1,360,882			
30 September	\$2,012,185	\$1,929,915	\$1,847,645	\$1,765,375	\$1,683,106	\$1,600,836	\$1,518,566	\$1,436,296	\$1,354,026			
31 October	\$2,005,330	\$1,923,060	\$1,840,790	\$1,758,520	\$1,676,250	\$1,593,980	\$1,511,710	\$1,429,440	\$1,347,170			
32 November	\$1,998,474	\$1,916,204	\$1,833,934	\$1,751,664	\$1,669,394	\$1,587,124	\$1,504,854	\$1,422,584	\$1,340,314			
33 December	\$1,991,618	\$1,909,348	\$1,827,078	\$1,744,808	\$1,662,538	\$1,580,268	\$1,497,998	\$1,415,728	\$1,333,458			
34 January	\$1,984,762	\$1,902,492	\$1,820,222	\$1,737,952	\$1,655,682	\$1,573,412	\$1,491,142	\$1,408,872	\$1,326,602			
35 February	\$1,977,906	\$1,895,636	\$1,813,366	\$1,731,096	\$1,648,826	\$1,566,556	\$1,484,286	\$1,402,016	\$1,319,747			
36 March	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161	\$1,312,891			
37												

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.



The Narragansett Electric Company  
Unamortized Debt Expense

ELECTRIC DIST		48.62%											
Debt Expense		48.62%											
Periods		48.62%											
Monthly Amortization		48.62%											
		FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	\$578,717	\$0	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	
2	120	\$0	(\$4,052)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
3		\$0	(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
4	\$4,822.64	\$0	(\$4,215)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
5		\$0	(\$4,287)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
6		\$0	(\$4,284)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
7		\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
8	Beginning Balance	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
9	April	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
10	May	\$0	(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
11	June	\$0	(\$4,215)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
12	July	\$0	(\$4,287)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
13	August	\$0	(\$4,284)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
14	September	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
15	October	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
16	November	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
17	December	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
18	January	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
19	February	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
20	March	(\$1,968)	(\$8,329)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	
21	Balance	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	(\$2,411)	
22	Remaining Balance	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	0.00%	
23	Beginning Balance	\$0	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	
24	April	\$0	\$572,698	\$513,611	\$455,740	\$397,868	\$339,996	\$282,125	\$224,253	\$166,381	\$108,510	\$50,638	
25	May	\$0	\$568,486	\$508,789	\$450,917	\$393,045	\$335,174	\$277,302	\$219,430	\$161,559	\$103,687	\$45,815	
26	June	\$0	\$564,270	\$503,966	\$446,094	\$388,223	\$330,351	\$274,479	\$214,608	\$156,736	\$98,864	\$40,993	
27	July	\$0	\$559,983	\$499,143	\$441,272	\$383,400	\$325,528	\$267,657	\$209,785	\$151,913	\$94,042	\$36,170	
28	August	\$0	\$555,699	\$494,321	\$436,449	\$378,577	\$320,706	\$262,834	\$204,962	\$147,091	\$89,219	\$31,347	
29	September	\$0	\$550,876	\$489,498	\$431,627	\$373,755	\$315,883	\$258,011	\$200,140	\$142,268	\$84,396	\$26,525	
30	October	\$0	\$546,054	\$484,676	\$426,804	\$368,932	\$311,061	\$253,189	\$195,317	\$137,445	\$79,574	\$21,702	
31	November	\$0	\$541,231	\$479,853	\$421,981	\$364,110	\$306,238	\$248,366	\$190,495	\$132,623	\$74,751	\$16,879	
32	December	\$0	\$536,408	\$475,030	\$417,159	\$359,287	\$301,415	\$243,544	\$185,672	\$127,800	\$69,929	\$12,057	
33	January	\$0	\$531,586	\$470,208	\$412,336	\$354,464	\$296,593	\$238,721	\$180,849	\$122,978	\$65,106	\$7,234	
34	February	\$0	\$526,763	\$465,385	\$407,513	\$349,642	\$291,770	\$233,898	\$176,027	\$118,155	\$60,283	\$2,412	
35	March	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	(\$2,411)	
36	Balance	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	0.00%	
37	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.												

The Narragansett Electric Company  
Unamortized Debt Expense

		30.09%											
		FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	ELECTRIC TRAN												
2	Debt Expense	\$358,157	\$356,939	\$320,849	\$285,033	\$249,218	\$213,402	\$177,586	\$141,771	\$105,955	\$70,139	\$34,324	
3	Periods	120											
4	Monthly Amortization	\$2,984.64											
5													
6													
7													
8	Beginning Balance	\$0	\$356,939	\$320,849	\$285,033	\$249,218	\$213,402	\$177,586	\$141,771	\$105,955	\$70,139	\$34,324	
9	April	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
10	May	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
11	June	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
12	July	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
13	August	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
14	September	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
15	October	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
16	November	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
17	December	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
18	January	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
19	February	\$0	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	(\$2,985)	
20	March	(\$1,218)	(\$5,155)	(\$20,849)	(\$29,033)	(\$33,402)	(\$37,586)	(\$41,771)	(\$45,955)	(\$50,139)	(\$54,324)	(\$58,509)	
21	Balance	\$356,939	\$320,849	\$285,033	\$249,218	\$213,402	\$177,586	\$141,771	\$105,955	\$70,139	\$34,324	\$0.00%	
22	Remaining Balance												
23	Beginning Balance	\$0	\$356,939	\$320,849	\$285,033	\$249,218	\$213,402	\$177,586	\$141,771	\$105,955	\$70,139	\$34,324	
24	April	\$0	(\$354,432)	(\$317,864)	(\$282,049)	(\$246,233)	(\$210,417)	(\$174,602)	(\$138,786)	(\$102,970)	(\$67,155)	(\$31,339)	
25	May	\$0	(\$351,825)	(\$314,880)	(\$279,064)	(\$243,248)	(\$207,433)	(\$171,617)	(\$135,801)	(\$99,986)	(\$64,170)	(\$28,354)	
26	June	\$0	(\$349,216)	(\$311,895)	(\$276,079)	(\$240,264)	(\$204,448)	(\$168,632)	(\$132,817)	(\$97,001)	(\$61,185)	(\$25,370)	
27	July	\$0	(\$346,563)	(\$308,910)	(\$273,095)	(\$237,279)	(\$201,463)	(\$165,648)	(\$129,832)	(\$94,016)	(\$58,201)	(\$22,385)	
28	August	\$0	(\$343,912)	(\$305,926)	(\$270,110)	(\$234,294)	(\$198,479)	(\$162,663)	(\$126,847)	(\$91,032)	(\$55,216)	(\$19,400)	
29	September	\$0	(\$340,927)	(\$302,941)	(\$267,126)	(\$231,310)	(\$195,494)	(\$159,678)	(\$123,863)	(\$88,047)	(\$52,251)	(\$16,416)	
30	October	\$0	(\$337,942)	(\$299,957)	(\$264,141)	(\$228,325)	(\$192,510)	(\$156,694)	(\$120,878)	(\$85,062)	(\$49,247)	(\$13,431)	
31	November	\$0	(\$334,958)	(\$296,972)	(\$261,156)	(\$225,341)	(\$189,525)	(\$153,709)	(\$117,894)	(\$82,078)	(\$46,262)	(\$10,446)	
32	December	\$0	(\$331,973)	(\$293,987)	(\$258,172)	(\$222,356)	(\$186,540)	(\$150,725)	(\$114,909)	(\$79,093)	(\$43,278)	(\$7,462)	
33	January	\$0	(\$328,988)	(\$291,003)	(\$255,187)	(\$219,371)	(\$183,556)	(\$147,740)	(\$111,924)	(\$76,109)	(\$40,293)	(\$4,477)	
34	February	\$0	(\$326,004)	(\$288,018)	(\$252,202)	(\$216,387)	(\$180,571)	(\$144,755)	(\$108,940)	(\$73,124)	(\$37,308)	(\$1,493)	
35	March	\$356,939	\$320,849	\$285,033	\$249,218	\$213,402	\$177,586	\$141,771	\$105,955	\$70,139	\$34,324	(\$1,492)	
36													
37	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.												

The Narragansett Electric Company  
Unamortized Debt Expense

		FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
1 GAS												
2 Debt Expense	\$253,412											
3 Periods	120											
4 Monthly Amortization	\$2,111.77											
5												
6												
7												
8 Beginning Balance	\$0	\$252,550	\$227,015	\$201,674	\$176,332	\$150,991	\$125,650	\$100,309	\$74,967	\$49,626	\$24,285	
9 April	\$0	(\$1,774)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
10 May	\$0	(\$1,844)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
11 June	\$0	(\$1,846)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
12 July	\$0	(\$1,877)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
13 August	\$0	(\$1,876)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
14 September	\$0	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
15 October	\$0	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
16 November	\$0	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
17 December	\$0	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
18 January	\$0	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
19 February	\$0	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
20 March	(\$862)	(\$3,647)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)	(\$2,112)
21 Balance		\$252,550	\$227,015	\$201,674	\$176,332	\$150,991	\$125,650	\$100,309	\$74,967	\$49,626	\$24,285	(\$1,056)
22		21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	0.00%
23 Remaining Balance												
24 Beginning Balance	\$0	\$252,550	\$227,015	\$201,674	\$176,332	\$150,991	\$125,650	\$100,309	\$74,967	\$49,626	\$24,285	
25 April	\$0	\$250,776	\$224,903	\$199,562	\$174,221	\$148,879	\$123,538	\$98,197	\$72,856	\$47,514	\$22,173	
26 May	\$0	\$248,932	\$222,791	\$197,450	\$172,109	\$146,768	\$121,426	\$96,085	\$70,744	\$45,403	\$20,061	
27 June	\$0	\$247,086	\$220,679	\$195,338	\$169,997	\$144,656	\$119,315	\$93,973	\$68,632	\$43,291	\$17,950	
28 July	\$0	\$245,209	\$218,568	\$193,226	\$167,885	\$142,544	\$117,203	\$91,862	\$66,520	\$41,179	\$15,838	
29 August	\$0	\$243,333	\$216,456	\$191,115	\$165,773	\$140,432	\$115,091	\$89,750	\$64,409	\$39,067	\$13,726	
30 September	\$0	\$241,221	\$214,344	\$189,003	\$163,662	\$138,320	\$112,979	\$87,638	\$62,297	\$36,955	\$11,614	
31 October	\$0	\$239,109	\$212,232	\$186,891	\$161,550	\$136,209	\$110,867	\$85,526	\$60,185	\$34,844	\$9,502	
32 November	\$0	\$236,997	\$210,121	\$184,779	\$159,438	\$134,097	\$108,756	\$83,414	\$58,073	\$32,732	\$7,391	
33 December	\$0	\$234,886	\$208,009	\$182,668	\$157,326	\$131,985	\$106,644	\$81,303	\$55,961	\$30,620	\$5,279	
34 January	\$0	\$232,774	\$205,897	\$180,556	\$155,215	\$129,873	\$104,532	\$79,191	\$53,850	\$28,508	\$3,167	
35 February	\$0	\$230,662	\$203,785	\$178,444	\$153,103	\$127,762	\$102,420	\$77,079	\$51,738	\$26,397	\$1,055	
36 March	\$252,550	\$227,015	\$201,674	\$176,332	\$150,991	\$125,650	\$100,309	\$74,967	\$49,626	\$24,285	(\$1,056)	
37		21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	0.00%

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company  
Unamortized Debt Expense

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 check total											
2 Debt Expense	\$1,190,286										
3 Periods	120										
4 Monthly Amortization	\$9,919.05										
5											
6											
7											
8 Beginning Balance	\$0	\$1,186,239	\$1,066,298	\$947,269	\$828,241	\$709,212	\$590,183	\$471,155	\$352,126	\$233,098	\$114,069
9 April	\$0	(\$8,333)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
10 May	\$0	(\$8,663)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
11 June	\$0	(\$8,669)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
12 July	\$0	(\$8,818)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
13 August	\$0	(\$8,812)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
14 September	\$0	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
15 October	\$0	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
16 November	\$0	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
17 December	\$0	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
18 January	\$0	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
19 February	\$0	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
20 March	(\$4,047)	(\$17,131)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)
21 Balance	\$1,186,239	\$1,066,298	\$947,269	\$828,241	\$709,212	\$590,183	\$471,155	\$352,126	\$233,098	\$114,069	(\$4,960)
22	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23 Remaining Balance											
24 Beginning Balance	\$0	\$1,186,239	\$1,066,298	\$947,269	\$828,241	\$709,212	\$590,183	\$471,155	\$352,126	\$233,098	\$114,069
25 April	\$0	\$1,177,905	\$1,056,379	\$937,350	\$818,322	\$699,293	\$580,264	\$461,236	\$342,207	\$223,179	\$104,150
26 May	\$0	\$1,169,242	\$1,046,460	\$927,431	\$808,403	\$689,374	\$570,345	\$451,317	\$332,288	\$213,260	\$94,231
27 June	\$0	\$1,160,573	\$1,036,541	\$917,512	\$798,484	\$679,456	\$560,426	\$441,398	\$322,369	\$203,341	\$84,312
28 July	\$0	\$1,151,755	\$1,026,622	\$907,593	\$788,564	\$669,536	\$550,507	\$431,479	\$312,450	\$193,421	\$74,393
29 August	\$0	\$1,142,943	\$1,016,703	\$897,674	\$778,645	\$659,617	\$540,588	\$421,560	\$302,531	\$183,502	\$64,474
30 September	\$0	\$1,133,024	\$1,006,784	\$887,755	\$768,726	\$649,698	\$530,669	\$411,641	\$292,612	\$173,583	\$54,555
31 October	\$0	\$1,123,105	\$996,865	\$877,836	\$758,807	\$639,779	\$520,750	\$401,722	\$282,693	\$163,664	\$44,636
32 November	\$0	\$1,113,186	\$986,945	\$867,917	\$748,888	\$629,860	\$510,831	\$391,802	\$272,774	\$153,745	\$34,717
33 December	\$0	\$1,103,267	\$977,026	\$857,998	\$738,969	\$619,941	\$500,912	\$381,883	\$262,855	\$143,826	\$24,798
34 January	\$0	\$1,093,348	\$967,107	\$848,079	\$729,050	\$610,022	\$490,993	\$371,964	\$252,936	\$133,907	\$14,879
35 February	\$0	\$1,083,429	\$957,188	\$838,160	\$719,131	\$600,103	\$481,074	\$362,045	\$243,017	\$123,988	\$4,960
36 March	\$0	\$1,073,510	\$947,269	\$828,241	\$709,212	\$590,183	\$471,155	\$352,126	\$233,098	\$114,069	(\$4,960)

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.





The Narragansett Electric Company  
\$250M Unamortized Debt Expense

ELECDIST		48.62%										
Debt Expense Periods												
Monthly Amortization												
	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	\$1,094,193	\$1,094,193	\$1,082,035	\$1,045,562	\$1,009,089	\$972,616	\$936,143	\$899,670	\$863,196	\$826,723	\$790,250	
2	360	\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
3	\$3,039.43	\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
4		\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
5		\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
6		\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
7	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	April	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	May	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	June	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	July	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	August	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	September	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	October	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	November	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	December	\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
17	January	\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
18	February	\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
19	March	\$0	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	(\$3,039)	
20	Balance	\$0	\$1,082,035	\$1,045,562	\$1,009,089	\$972,616	\$899,670	\$863,196	\$826,723	\$790,250	\$753,777	
21	Remaining Balance	\$0	\$1,094,193	\$1,082,035	\$1,045,562	\$1,009,089	\$936,143	\$899,670	\$863,196	\$826,723	\$790,250	
22	Beginning Balance	\$0	\$0	\$1,078,996	\$1,042,523	\$1,006,050	\$969,576	\$933,103	\$896,630	\$860,157	\$823,684	
23	April	\$0	\$0	\$1,079,957	\$1,039,483	\$1,003,010	\$966,537	\$930,064	\$897,118	\$862,644	\$827,211	
24	May	\$0	\$0	\$1,075,957	\$1,036,444	\$999,971	\$963,498	\$927,024	\$890,551	\$854,078	\$818,132	
25	June	\$0	\$0	\$1,072,917	\$1,033,405	\$996,931	\$960,458	\$923,985	\$887,512	\$851,039	\$814,566	
26	July	\$0	\$0	\$1,069,878	\$1,030,365	\$993,892	\$957,419	\$920,946	\$884,472	\$847,999	\$811,526	
27	August	\$0	\$0	\$1,066,838	\$1,027,326	\$990,852	\$954,379	\$917,906	\$881,433	\$844,960	\$808,487	
28	September	\$0	\$0	\$1,063,799	\$1,024,286	\$987,813	\$951,340	\$914,867	\$878,394	\$841,920	\$805,447	
29	October	\$0	\$0	\$1,060,759	\$1,021,247	\$984,774	\$948,300	\$911,827	\$875,354	\$838,881	\$802,408	
30	November	\$0	\$1,091,154	\$1,057,720	\$1,021,247	\$981,734	\$945,261	\$908,788	\$872,315	\$835,842	\$799,368	
31	December	\$0	\$1,088,114	\$1,054,681	\$1,018,207	\$978,695	\$942,222	\$905,748	\$869,275	\$832,802	\$796,856	
32	January	\$0	\$1,085,075	\$1,051,641	\$1,015,168	\$975,655	\$939,182	\$902,709	\$866,236	\$829,765	\$793,290	
33	February	\$0	\$1,082,035	\$1,048,602	\$1,012,128	\$972,616	\$936,143	\$900,670	\$863,196	\$826,723	\$790,250	
34	March	\$0	\$1,082,035	\$1,045,562	\$1,009,089	\$972,616	\$933,103	\$896,630	\$860,157	\$823,684	\$787,211	
35	April	\$0	\$0	\$1,078,996	\$1,039,483	\$1,003,010	\$966,537	\$930,064	\$897,118	\$862,644	\$827,211	
36	May	\$0	\$0	\$1,075,957	\$1,036,444	\$999,971	\$963,498	\$927,024	\$890,551	\$854,078	\$818,132	
37	June	\$0	\$0	\$1,072,917	\$1,033,405	\$996,931	\$960,458	\$923,985	\$887,512	\$851,039	\$814,566	
38	July	\$0	\$0	\$1,069,878	\$1,030,365	\$993,892	\$957,419	\$920,946	\$884,472	\$847,999	\$811,526	
39	August	\$0	\$0	\$1,066,838	\$1,027,326	\$990,852	\$954,379	\$917,906	\$881,433	\$844,960	\$808,487	
40	September	\$0	\$0	\$1,063,799	\$1,024,286	\$987,813	\$951,340	\$914,867	\$878,394	\$841,920	\$805,447	
41	October	\$0	\$0	\$1,060,759	\$1,021,247	\$984,774	\$948,300	\$911,827	\$875,354	\$838,881	\$802,408	
42	November	\$0	\$1,091,154	\$1,057,720	\$1,021,247	\$981,734	\$945,261	\$908,788	\$872,315	\$835,842	\$799,368	
43	December	\$0	\$1,088,114	\$1,054,681	\$1,018,207	\$978,695	\$942,222	\$905,748	\$869,275	\$832,802	\$796,856	
44	January	\$0	\$1,085,075	\$1,051,641	\$1,015,168	\$975,655	\$939,182	\$902,709	\$866,236	\$829,765	\$793,290	
45	February	\$0	\$1,082,035	\$1,048,602	\$1,012,128	\$972,616	\$936,143	\$900,670	\$863,196	\$826,723	\$790,250	
46	March	\$0	\$1,082,035	\$1,045,562	\$1,009,089	\$972,616	\$933,103	\$896,630	\$860,157	\$823,684	\$787,211	

36 \*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.



The Narragansett Electric Company  
\$250M Unamortized Debt Expense

	GAS		21.29%											
	Debt Expense Periods													
	Monthly Amortization													
	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)			
1	\$479,131	\$479,131	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039			
2	360	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
3	\$1,330.92	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
4		\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
5		\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
6		\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
7	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8	April	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
9	May	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
10	June	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
11	July	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
12	August	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
13	September	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
14	October	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
15	November	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
16	December	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
17	January	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
18	February	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
19	March	\$0	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)	(\$1,331)			
20	Balance	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039	\$330,068			
21	Remaining Balance		21.3%											
22	Beginning Balance	\$0	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039			
23	April	\$0	\$472,477	\$456,506	\$440,535	\$424,564	\$408,593	\$392,622	\$376,651	\$360,680	\$344,709			
24	May	\$0	\$471,146	\$455,175	\$439,204	\$423,233	\$407,262	\$391,291	\$375,320	\$359,349	\$343,378			
25	June	\$0	\$469,815	\$453,844	\$437,873	\$421,902	\$405,931	\$389,960	\$373,989	\$358,018	\$342,047			
26	July	\$0	\$468,484	\$452,513	\$436,542	\$420,571	\$404,600	\$388,629	\$372,658	\$356,687	\$340,716			
27	August	\$0	\$467,153	\$451,182	\$435,211	\$419,240	\$403,269	\$387,298	\$371,327	\$355,356	\$339,385			
28	September	\$0	\$465,822	\$449,851	\$433,880	\$417,909	\$401,938	\$385,967	\$369,996	\$354,025	\$338,054			
29	October	\$0	\$464,491	\$448,520	\$432,549	\$416,578	\$400,607	\$384,636	\$368,665	\$352,694	\$336,723			
30	November	\$0	\$463,160	\$447,189	\$431,218	\$415,247	\$399,276	\$383,305	\$367,334	\$351,363	\$335,392			
31	December	\$0	\$461,829	\$445,858	\$429,887	\$413,916	\$397,945	\$381,974	\$366,003	\$350,032	\$334,061			
32	January	\$0	\$460,499	\$444,528	\$428,556	\$412,585	\$396,614	\$380,643	\$364,672	\$348,701	\$332,730			
33	February	\$0	\$459,168	\$443,197	\$427,226	\$411,255	\$395,283	\$379,312	\$363,341	\$347,370	\$331,599			
34	March	\$0	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039	\$330,068			
35	Balance													

36 \*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company  
\$250M Unamortized Debt Expense

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 <u>check totals</u>											
2 Debt Expense	\$2,250,500	\$2,250,500	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361
3 Periods	360	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
4 Monthly Amortization	\$6,251.39	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
5											
6											
7 Beginning Balance	\$0	\$2,250,500	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361
8 April	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
9 May	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
10 June	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
11 July	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
12 August	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
13 September	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
14 October	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
15 November	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
16 December	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
17 January	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
18 February	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
19 March	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
20 Balance	\$0	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361	\$1,550,344
21											
22 Remaining Balance	\$0	\$2,250,500	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361
23 Beginning Balance	\$0	\$0	\$2,219,243	\$2,144,226	\$2,069,210	\$1,994,193	\$1,919,176	\$1,844,160	\$1,769,143	\$1,694,126	\$1,619,110
24 April	\$0	\$0	\$2,212,992	\$2,137,975	\$2,062,958	\$1,987,942	\$1,912,925	\$1,837,908	\$1,762,892	\$1,687,875	\$1,612,858
25 May	\$0	\$0	\$2,206,740	\$2,131,724	\$2,056,707	\$1,981,690	\$1,906,674	\$1,831,657	\$1,756,640	\$1,681,624	\$1,606,607
26 June	\$0	\$0	\$2,200,489	\$2,125,472	\$2,050,456	\$1,975,439	\$1,900,422	\$1,825,405	\$1,750,389	\$1,675,372	\$1,600,355
27 July	\$0	\$0	\$2,194,237	\$2,119,221	\$2,044,204	\$1,969,187	\$1,894,171	\$1,819,154	\$1,744,137	\$1,669,121	\$1,594,104
28 August	\$0	\$0	\$2,187,986	\$2,112,969	\$2,037,953	\$1,962,936	\$1,887,919	\$1,812,903	\$1,737,886	\$1,662,869	\$1,587,853
29 September	\$0	\$0	\$2,181,735	\$2,106,718	\$2,031,701	\$1,956,685	\$1,881,668	\$1,806,651	\$1,731,635	\$1,656,618	\$1,581,601
30 October	\$0	\$0	\$2,175,483	\$2,100,467	\$2,025,450	\$1,950,433	\$1,875,417	\$1,800,400	\$1,725,383	\$1,650,367	\$1,575,350
31 November	\$0	\$2,244,249	\$2,169,232	\$2,094,215	\$2,019,199	\$1,944,182	\$1,869,165	\$1,794,149	\$1,719,132	\$1,644,115	\$1,569,098
32 December	\$0	\$2,237,997	\$2,162,981	\$2,087,964	\$2,012,947	\$1,937,931	\$1,862,914	\$1,787,897	\$1,712,880	\$1,637,864	\$1,562,847
33 January	\$0	\$2,231,746	\$2,156,729	\$2,081,712	\$2,006,696	\$1,931,679	\$1,856,662	\$1,781,646	\$1,706,629	\$1,631,612	\$1,556,596
34 February	\$0	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361	\$1,550,344
35 March	\$0										
36 *Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.											

The Narragansett Electric Company  
Unamortized Debt Expense

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
1 Bond Amount:	\$3,500										
2 Term in years:	10										
3 Date Issued:	07/24/18										
4 Work Order	TBD										
5											
6											
7 Bond Amount	\$350,000,000										
8 Estimated Debt Issuance Rate	0.4600%										
9 Estimate of Issuance costs	\$1,610,000										
10 Periods	120										
11 Monthly Amortization	\$13,416.67										
12											
13											
14											
15 Amortization by Month											
16 Beginning Balance	\$1,610,000	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,667	\$697,667	\$536,667	\$375,667	\$214,667	\$53,667
17 April	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
18 May	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
19 June	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
20 July	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
21 August	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
22 September	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
23 October	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
24 November	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
25 December	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
26 January	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
27 February	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
28 March	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
29 Balance	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,667	\$697,667	\$536,667	\$375,667	\$214,667	\$53,667	\$0
30											
31 Remaining Balance	\$1,610,000	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,667	\$697,667	\$536,667	\$375,667	\$214,667	\$53,667
32 Beginning Balance	\$0	\$1,489,250	\$1,328,250	\$1,167,250	\$1,006,250	\$845,250	\$684,250	\$523,250	\$362,250	\$201,250	\$40,250
33 April	\$0	\$1,475,833	\$1,314,833	\$1,153,833	\$992,833	\$831,833	\$670,833	\$509,833	\$348,833	\$187,833	\$26,833
34 May	\$0	\$1,462,417	\$1,301,417	\$1,140,417	\$979,417	\$818,417	\$657,417	\$496,417	\$335,417	\$174,417	\$13,417
35 June	\$0	\$1,449,000	\$1,288,000	\$1,127,000	\$966,000	\$805,000	\$644,000	\$483,000	\$322,000	\$161,000	\$0
36 July	\$1,610,000	\$1,435,583	\$1,274,583	\$1,113,583	\$952,583	\$791,583	\$630,583	\$469,583	\$308,583	\$147,583	\$0
37 August	\$1,596,583	\$1,422,167	\$1,261,167	\$1,100,167	\$939,167	\$778,167	\$617,167	\$456,167	\$295,167	\$134,167	\$0
38 September	\$1,583,167	\$1,408,750	\$1,247,750	\$1,086,750	\$925,750	\$764,750	\$603,750	\$442,750	\$281,750	\$120,750	\$0
39 October	\$1,569,750	\$1,395,333	\$1,234,333	\$1,073,333	\$912,333	\$751,333	\$590,333	\$429,333	\$268,333	\$107,333	\$0
40 November	\$1,556,333	\$1,381,917	\$1,220,917	\$1,059,917	\$898,917	\$737,917	\$576,917	\$415,917	\$254,917	\$93,917	\$0
41 December	\$1,542,917	\$1,368,500	\$1,207,500	\$1,046,500	\$885,500	\$724,500	\$563,500	\$402,500	\$241,500	\$80,500	\$0
42 January	\$1,529,500	\$1,355,083	\$1,194,083	\$1,033,083	\$872,083	\$711,083	\$550,083	\$389,083	\$228,083	\$67,083	\$0
43 February	\$1,516,083	\$1,341,667	\$1,180,667	\$1,019,667	\$858,667	\$697,667	\$536,667	\$375,667	\$214,667	\$53,667	\$0
44 March	\$1,502,667										
45											

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

		The Narragansett Electric Company Unamortized Debt Expense										
		Allocated Rate 38.09%										
		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	ELEC DIST		\$613,249									
2	Debt Expense											
3	Periods		120									
4	Monthly Amortization		\$5,110.41									
5												
6												
7												
8	Amortization by Month											
9	Beginning Balance	\$613,249	\$572,366	\$511,041	\$449,716	\$388,391	\$327,066	\$265,741	\$204,416	\$143,091	\$81,766	\$20,436
10	April	\$0	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)
11	May	\$0	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)
12	June	\$0	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)
13	July	\$0	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)
14	August	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
15	September	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
16	October	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
17	November	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
18	December	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
19	January	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
20	February	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
21	March	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	(\$5,110)	\$0
22	Balance	\$572,366	\$511,041	\$449,716	\$388,391	\$327,066	\$265,741	\$204,416	\$143,091	\$81,766	\$20,436	\$0
23		38.09%	38.09%	38.09%	38.09%	38.09%	38.09%	38.09%	38.09%	38.09%	38.08%	0.00%
24	Remaining Balance											
25	Beginning Balance	\$613,249	\$572,366	\$511,041	\$449,716	\$388,391	\$327,066	\$265,741	\$204,416	\$143,091	\$81,766	\$20,436
26	April	\$0	\$567,255	\$505,930	\$444,605	\$383,281	\$321,956	\$260,631	\$199,306	\$137,981	\$76,656	\$15,326
27	May	\$0	\$562,145	\$500,820	\$439,495	\$378,170	\$316,845	\$255,520	\$194,195	\$132,870	\$71,546	\$10,216
28	June	\$0	\$557,034	\$495,710	\$434,385	\$373,060	\$311,735	\$250,410	\$189,085	\$127,760	\$66,435	\$5,105
29	July	\$613,249	\$551,924	\$490,599	\$429,274	\$367,949	\$306,624	\$245,299	\$183,975	\$122,650	\$61,324	\$0
30	August	\$608,139	\$546,814	\$485,489	\$424,164	\$362,839	\$301,514	\$240,189	\$178,864	\$117,539	\$56,213	\$0
31	September	\$603,028	\$541,703	\$480,378	\$419,053	\$357,729	\$296,404	\$235,079	\$173,754	\$112,429	\$51,102	\$0
32	October	\$597,918	\$536,593	\$475,268	\$413,943	\$352,618	\$291,293	\$229,968	\$168,643	\$107,318	\$45,991	\$0
33	November	\$592,807	\$531,482	\$470,158	\$408,833	\$347,508	\$286,183	\$224,858	\$163,533	\$102,208	\$40,880	\$0
34	December	\$587,697	\$526,372	\$465,047	\$403,722	\$342,397	\$281,072	\$219,747	\$158,423	\$97,098	\$35,769	\$0
35	January	\$582,587	\$521,262	\$459,937	\$398,612	\$337,287	\$275,962	\$214,637	\$153,312	\$91,987	\$30,658	\$0
36	February	\$577,476	\$516,151	\$454,826	\$393,501	\$332,176	\$270,852	\$209,527	\$148,202	\$86,877	\$25,547	\$0
37	March	\$572,366	\$511,041	\$449,716	\$388,391	\$327,066	\$265,741	\$204,416	\$143,091	\$81,766	\$20,436	\$0
38												

\*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.



		The Narragansett Electric Company Unamortized Debt Expense										
		Allocated Rate 30.00%										
		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	GAS											
2	Debt Expense	\$483,000	\$483,000	\$402,500	\$354,200	\$305,900	\$257,600	\$209,300	\$161,000	\$112,700	\$64,400	\$16,100
3	Periods	120										
4	Monthly Amortization	\$4,025.00										
5												
6												
7	Amortization by Month											
8	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	April	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	May	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	June	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	July	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	August	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	September	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	October	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	November	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	December	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	January	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	February	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	March	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Balance	\$450,800	\$402,500	\$354,200	\$305,900	\$257,600	\$209,300	\$161,000	\$112,700	\$64,400	\$16,100	\$0
22												
23												
24	Remaining Balance	\$483,000	\$450,800	\$402,500	\$354,200	\$305,900	\$257,600	\$209,300	\$161,000	\$112,700	\$64,400	\$16,100
25	Beginning Balance	\$0	\$446,775	\$398,475	\$350,175	\$301,875	\$253,575	\$205,275	\$156,975	\$108,675	\$60,375	\$12,075
26	April	\$0	\$442,750	\$394,450	\$346,150	\$297,850	\$249,550	\$201,250	\$152,950	\$104,650	\$56,350	\$8,050
27	May	\$0	\$438,725	\$390,425	\$342,125	\$293,825	\$245,525	\$197,225	\$148,925	\$100,625	\$52,325	\$4,025
28	June	\$483,000	\$434,700	\$386,400	\$338,100	\$289,800	\$241,500	\$193,200	\$144,900	\$96,600	\$48,300	\$0
29	July	\$478,975	\$430,675	\$382,375	\$334,075	\$285,775	\$237,475	\$189,175	\$140,875	\$92,575	\$44,275	\$0
30	August	\$474,950	\$426,650	\$378,350	\$330,050	\$281,750	\$233,450	\$185,150	\$136,850	\$88,550	\$40,250	\$0
31	September	\$470,925	\$422,625	\$374,325	\$326,025	\$277,725	\$229,425	\$181,125	\$132,825	\$84,525	\$36,225	\$0
32	October	\$466,900	\$418,600	\$370,300	\$322,000	\$273,700	\$225,400	\$177,100	\$128,800	\$80,500	\$32,200	\$0
33	November	\$462,875	\$414,575	\$366,275	\$317,975	\$269,675	\$221,375	\$173,075	\$124,775	\$76,475	\$28,175	\$0
34	December	\$458,850	\$410,550	\$362,250	\$313,950	\$265,650	\$217,350	\$169,050	\$120,750	\$72,450	\$24,150	\$0
35	January	\$454,825	\$406,525	\$358,225	\$309,925	\$261,625	\$213,325	\$165,025	\$116,725	\$68,425	\$20,125	\$0
36	February	\$450,800	\$402,500	\$354,200	\$305,900	\$257,600	\$209,300	\$161,000	\$112,700	\$64,400	\$16,100	\$0
37	March											
38	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.											



The Narragansett Electric Company  
Unamortized Debt Expense

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
1 check totals		\$1,610,000									
2 Debt Expense		120									
3 Periods		\$13,416.67									
4 Monthly Amortization											
5											
6											
7											
8 Amortization by Month											
9 Beginning Balance	\$1,610,000	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661
10 April	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
11 May	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
12 June	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
13 July	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
14 August	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
15 September	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
16 October	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
17 November	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
18 December	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
19 January	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
20 February	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
21 March	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
22 Balance	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661	\$0
23	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	66.67%
24 Remaining Balance											
25 Beginning Balance	\$1,610,000	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661
26 April	\$0	\$1,489,250	\$1,328,250	\$1,167,250	\$1,006,250	\$845,250	\$684,250	\$523,250	\$362,250	\$201,250	\$40,245
27 May	\$0	\$1,475,833	\$1,314,833	\$1,153,833	\$992,833	\$831,833	\$670,833	\$509,833	\$348,833	\$187,833	\$26,828
28 June	\$0	\$1,462,417	\$1,301,417	\$1,140,417	\$979,417	\$818,416	\$657,416	\$496,416	\$335,416	\$174,416	\$13,411
29 July	\$1,610,000	\$1,449,000	\$1,288,000	\$1,127,000	\$966,000	\$805,000	\$644,000	\$483,000	\$322,000	\$160,999	\$0
30 August	\$1,596,583	\$1,435,583	\$1,274,583	\$1,113,583	\$952,583	\$791,583	\$630,583	\$469,583	\$308,583	\$147,582	\$0
31 September	\$1,583,167	\$1,422,167	\$1,261,167	\$1,100,167	\$939,167	\$778,166	\$617,166	\$456,166	\$295,166	\$134,165	\$0
32 October	\$1,569,750	\$1,408,750	\$1,247,750	\$1,086,750	\$925,750	\$764,750	\$603,750	\$442,750	\$281,750	\$120,747	\$0
33 November	\$1,556,333	\$1,395,333	\$1,234,333	\$1,073,333	\$912,333	\$751,333	\$590,333	\$429,333	\$268,333	\$107,330	\$0
34 December	\$1,542,917	\$1,381,917	\$1,220,917	\$1,059,917	\$898,916	\$737,916	\$576,916	\$415,916	\$254,916	\$93,913	\$0
35 January	\$1,529,500	\$1,368,500	\$1,207,500	\$1,046,500	\$885,500	\$724,500	\$563,500	\$402,500	\$241,500	\$80,496	\$0
36 February	\$1,516,083	\$1,355,083	\$1,194,083	\$1,033,083	\$872,083	\$711,083	\$550,083	\$389,083	\$228,083	\$67,079	\$0
37 March	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661	\$0

38 \*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company  
Unamortized Debt Expense - Allocation Analysis

	12/31/2014	12/31/2015	12/31/2016	Average 3 Year Balance	Allocation %
1					
2	\$650,198,701	\$812,168,040	\$827,089,826		
3	(\$79,454,543)	(\$87,933,935)	(\$92,361,272)		
4	\$570,744,158	\$724,234,105	\$734,728,554	\$676,568,939	45.59%
5	\$1,345,776,412	\$1,401,914,307	\$1,519,900,256		
6	(\$604,412,086)	(\$614,694,972)	(\$625,699,916)		
7	\$741,364,326	\$787,219,335	\$894,200,340	\$807,594,667	54.41%
8			Total	\$1,484,163,606	100.00%
9					
10					
11	Pers schedule from ea Electric Allocation		Allocation Rate		
12	30.00%		30.00%		
13	70.00%	-100.00%	31.91%		
14		45.59%	38.09%		
15		54.41%	100.00%		
16		0.00%			

The Narragansett Electric Company - Gas  
FMB Unamortized Debt Issuance Costs

Series M through R	4/1/2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Date Issued:		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Series M through R															
2	Date Issued:															
3																
4																
5	Total Debt Issuance Expense	\$330,326	\$305,219	\$281,567	\$258,642	\$235,717	\$212,792	\$189,867	\$166,943	\$144,018	\$121,093	\$98,168	\$75,243	\$52,319	\$29,394	\$6,469
6	Monthly Amortization	(\$2,092)	(\$2,092)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)
7	Monthly Amortization	(\$2,092)	(\$2,092)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)
8		(\$2,092)	(\$2,092)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)
9		(\$2,092)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)
10		(\$2,092)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)	(\$1,910)
11	Amortization by Month															
12	Beginning Balance															
13	April															
14	May															
15	June															
16	July															
17	August															
18	September															
19	October															
20	November															
21	December															
22	January															
23	February															
24	March															
25	Ending Balance															
26																
27	Remaining Balance															
28	Beginning Balance															
29	April															
30	May															
31	June															
32	July															
33	August															
34	September															
35	October															
36	November															
37	December															
38	January															
39	February															
40	March															

## COMPLIANCE ATTACHMENT 3

Workpaper 4

Labor

The Narragansett Electric Company d/b/a National Grid  
Trace from Company Books to Test Year Labor  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
<b>1 Narragansett Electric, Schedule 12, Page 6:</b>							
2							
3 Capital per Company Books	\$14,546,081	\$2,776,857					
4 O&M per Company Books	\$13,937,491	\$2,691,036	\$197,719	\$270,871	\$5,533,829	\$64,026	<b>\$22,694,972</b>
5 O&M %	48.93%	49.22%					48.98%
6							
7 <i>Test Year Adjustments:</i>							
8 Plus Financial Reporting Segment Adjustments and Other	(\$2,115,912)	(\$103,085)	(\$285,419)	\$407,867	(\$394,731)	(\$348)	<b>(\$2,491,628)</b>
9 Less Energy Efficiency shown on Schedule MAL-29	\$265	(\$27,670)	\$0	(\$389,007)	\$30		<b>(\$416,383)</b>
10 Union/Non-Union Reclassifications	(\$1,896)	\$1,896	\$119,236	(\$119,236)	(\$0)	\$0	<b>\$0</b>
<b>11 Test Year Labor per Books, Schedule 12, Page 1, Line 1(b)</b>	<b>\$11,819,947</b>	<b>\$2,562,178</b>	<b>\$31,536</b>	<b>\$170,494</b>	<b>\$5,139,128</b>	<b>\$63,678</b>	<b>\$19,786,961</b>
12							
13 <i>Normalizing Adjustments:</i>							
14 Segment Reclassification	1/ \$1,987,167	\$104,068	\$60,398	\$16,137	\$394,731	\$348	<b>\$2,562,849</b>
15 Inspection & Maintenance	(\$311,125)	(\$705)	(\$11,056)	(\$77)	(\$4,923)	\$0	<b>(\$327,886)</b>
16 (IFA) Integrated Facilities Agreement	(\$510,987)	(\$411,657)	\$22,366	\$8,535	(\$283,016)	(\$3,675)	<b>(\$1,178,434)</b>
17 Reclass Misc Pay (to)/from Affiliates	2/		\$73,971	\$399,909			<b>\$473,880</b>
18 Normalize Variable Pay to Target			(\$15,657)	(\$67,438)			<b>(\$83,095)</b>
19 Impact of Misc Pay Reclass on IFA			(\$46,849)	(\$17,878)			<b>(\$64,727)</b>
20 Major Storm Normalization					(\$553,323)	(\$37,757)	<b>(\$591,080)</b>
<b>21 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 1(h)</b>	<b>\$12,985,002</b>	<b>\$2,253,883</b>	<b>\$114,710</b>	<b>\$509,683</b>	<b>\$4,692,596</b>	<b>\$22,595</b>	<b>\$20,578,469</b>
22 Test Year O&M %s, Schedule 12, Page 6, Line 4	47.16%	44.80%					46.80%
23							
24							
25							
	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
<b>26 Narragansett Gas, Schedule 12, Page 7:</b>							
27							
28 Capital per Company Books	\$14,138,179	\$826,378					
29 O&M per Company Books	\$11,998,660	\$472,498	\$328,767	\$171,006	\$3,425,498	\$1,751	<b>\$16,398,181</b>
30 O&M %	45.91%	36.38%					45.46%
31							
32 <i>Test Year Adjustments:</i>							
33 Plus Financial Reporting Segment Adjustments and Other	\$2,115,912	\$103,085	(\$92,890)	\$293,443	\$394,731	\$348	<b>\$2,814,630</b>
34 Less Energy Efficiency shown on Schedule MAL-29	\$87	(\$4,993)	\$0	(\$163,075)	\$0	\$0	<b>(\$167,981)</b>
35 Union/Non-Union Reclassifications	(\$1,126)	\$1,126	\$14,192	(\$14,192)	\$0	\$0	<b>\$0</b>
<b>36 Test Year Labor per Books, Schedule 12, Page 1, Line 1(c)</b>	<b>\$14,113,534</b>	<b>\$571,716</b>	<b>\$250,069</b>	<b>\$287,182</b>	<b>\$3,820,229</b>	<b>\$2,099</b>	<b>\$19,044,830</b>
37							
38 <i>Normalizing Adjustments:</i>							
39 Segment Reclassification	1/ (\$1,987,167)	(\$104,068)	(\$60,398)	(\$16,137)	(\$394,731)	(\$348)	<b>(\$2,562,850)</b>
40 Reclass Misc Pay (to)/from Affiliates	2/		\$70,218	\$80,639			<b>\$150,857</b>
41 Normalize Variable Pay to Target			(\$104,125)	(\$14,456)			<b>(\$118,581)</b>
42 Gas Cost Recovery	(\$437,246)	(\$354)	(\$19,514)	(\$60)	(\$115,496)	\$0	<b>(\$572,670)</b>
<b>43 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 1(i)</b>	<b>\$11,689,121</b>	<b>\$467,294</b>	<b>\$136,250</b>	<b>\$337,168</b>	<b>\$3,310,003</b>	<b>\$1,751</b>	<b>\$15,941,586</b>
44 Test Year O&M %s, Schedule 12, Page 7, Line 4	45.26%	36.12%					44.82%

	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non-Union (d)	Overtime Union (e)	Overtime Non-Union (f)	Total Labor (g)
45 <b>Service Company to Narragansett Electric, Schedule 12, Page 8:</b>							
46							
47 Capital per Company Books	\$3,896,329	\$9,090,209					
48 O&M per Company Books	\$3,553,634	\$28,319,876	\$81,215	\$4,856,391	\$552,220	\$254,281	<b>\$37,617,616</b>
49 O&M %	47.70%	75.70%					71.05%
50							
51 <i>Test Year Adjustments:</i>							
52 Plus Financial Reporting Segment Adjustments and Other	(\$131,159)	(\$406,691)	(\$7,538)	(\$57,889)	(\$42,970)	(\$337)	<b>(\$646,585)</b>
53 Less Energy Efficiency shown on Schedule MAL-29	(\$28,110)	(\$2,878,810)	\$313	(\$421,534)	(\$383)	(\$2,668)	<b>(\$3,331,192)</b>
54 Less Strike Contingency shown on Schedule MAL-24					(\$4)		<b>(\$4)</b>
55 Union/Non-Union Reclassifications	\$1,039	(\$1,039)	\$662	(\$662)	\$0	\$0	<b>\$0</b>
56 <b>Test Year Labor per Books, Schedule 12, Page 1, Line 2(b)</b>	<b>\$3,395,404</b>	<b>\$25,033,336</b>	<b>\$74,651</b>	<b>\$4,376,305</b>	<b>\$508,863</b>	<b>\$251,276</b>	<b>\$33,639,835</b>
57							
58 <i>Normalizing Adjustments:</i>							
59 Segment Reclassification	1/ \$131,159	\$406,691	\$7,538	\$57,889	\$42,970	\$337	<b>\$646,585</b>
60 Inspection & Maintenance	\$0	(\$2,480)	\$0	(\$347)	\$0	\$0	<b>(\$2,827)</b>
61 (IFA) Integrated Facilities Agreement	2/ (\$559,849)	(\$5,164,043)	(\$15,709)	(\$896,389)	(\$163,834)	(\$44,603)	<b>(\$6,844,426)</b>
62 Reclass Misc Pay (to)/from Affiliates			(\$7,907)	(\$463,535)			<b>(\$471,442)</b>
63 Normalize Variable Pay to Target			(\$15,051)	(\$614,504)			<b>(\$629,555)</b>
64 Impact of Misc Pay Reclass on IFA			\$1,109	\$63,285			<b>\$64,394</b>
65 Major Storm Normalization	(\$33,277)	(\$153,442)	(\$3,160)	(\$25,746)	(\$63,358)	(\$91,326)	<b>(\$370,308)</b>
66 Vegetation Management		(\$276,917)				(\$550)	<b>(\$277,467)</b>
67 Standard Offer Service Admin Expense		(\$192,065)		(\$25,738)			<b>(\$217,803)</b>
68 A&G reclass to capital	(\$270,274)	(\$1,992,654)	(\$5,942)	(\$348,354)	(\$40,506)	(\$20,002)	<b>(\$2,677,732)</b>
69 <b>Test Year Labor as Adjusted, Schedule 12, Page 1, Line 2(h)</b>	<b>\$2,663,163</b>	<b>\$17,658,426</b>	<b>\$35,530</b>	<b>\$2,122,867</b>	<b>\$284,135</b>	<b>\$95,131</b>	<b>\$22,859,253</b>
70 Test Year O&M %s, Schedule 12, Page 8, Line 6	38.99%	61.44%					57.13%
71							
72							
73							
74 <b>Service Company to Narragansett Gas, Schedule 12, Page 9:</b>							
75							
76 Capital per Company Books	\$1,278,709	\$5,984,415					
77 O&M per Company Books	\$1,884,582	\$12,593,140	\$52,642	\$2,066,317	\$311,860	\$61,751	<b>\$16,970,292</b>
78 O&M %	59.58%	67.79%					66.59%
79							
80 <i>Test Year Adjustments:</i>							
81 Plus Financial Reporting Segment Adjustments and Other	\$131,159	\$406,691	\$7,538	\$57,889	\$42,970	\$337	<b>\$646,585</b>
82 Less Energy Efficiency shown on Schedule MAL-29	(\$11,025)	(\$1,000,187)	\$66	(\$143,074)	(\$51)	(\$858)	<b>(\$1,155,130)</b>
83 Union/Non-Union Reclassifications	(\$1,377)	\$1,377	\$1,099	(\$1,099)	\$0	\$0	<b>\$0</b>
84 <b>Test Year Labor per Books, Schedule 12, Page 1, Line 2(c)</b>	<b>\$2,003,340</b>	<b>\$12,001,022</b>	<b>\$61,344</b>	<b>\$1,980,033</b>	<b>\$354,778</b>	<b>\$61,230</b>	<b>\$16,461,747</b>
85							
86 <i>Normalizing Adjustments:</i>							
87 Segment Reclassification	1/ (\$131,159)	(\$406,691)	(\$7,538)	(\$57,889)	(\$42,970)	(\$337)	<b>(\$646,585)</b>
88 Reclass Misc Pay (to)/from Affiliates	2/ (\$4,510)		(\$4,510)	(\$145,571)			<b>(\$150,081)</b>
89 Normalize Variable Pay to Target			(\$21,409)	(\$355,607)			<b>(\$377,016)</b>
90 Gas Cost Recovery	(\$2,188)	(\$223,001)	\$0	(\$31,012)	(\$9)	\$0	<b>(\$256,209)</b>
91 A&G reclass to capital	(\$159,466)	(\$955,281)	(\$4,883)	(\$157,611)	(\$28,240)	(\$4,874)	<b>(\$1,310,355)</b>
92 <b>Test Year Labor as Adjusted, Schedule 12, Page 1, Line 2(i)</b>	<b>\$1,710,527</b>	<b>\$10,416,049</b>	<b>\$23,004</b>	<b>\$1,232,343</b>	<b>\$283,559</b>	<b>\$56,019</b>	<b>\$13,721,500</b>
93 Test Year O&M %s, Schedule 12, Page 9, Line 6	54.32%	60.01%					59.14%
94							
95							
96							
97 <b>Electric Affiliates, Schedule 12, Page 10:</b>							
98							
99 Capital per Company Books	\$752,420	\$226,242					
100 O&M per Company Books	\$929,140	\$242,337	\$34,345	\$22,207	\$98,680	\$3,496	<b>\$1,330,204</b>
101 O&M %	55.25%	51.72%					54.48%
102							
103 <i>Test Year Adjustments:</i>							
104 Plus Financial Reporting Segment Adjustments and Other	(\$508)	(\$49)	\$0	(\$73)	(\$122)	(\$0)	<b>(\$752)</b>
105 Union/Non-Union Reclassifications	\$1	(\$1)	\$2	(\$2)	\$0	\$0	<b>(\$0)</b>
106 <b>Test Year Labor per Books, Schedule 12, Page 1, Line 3(b)</b>	<b>\$928,633</b>	<b>\$242,287</b>	<b>\$34,347</b>	<b>\$22,131</b>	<b>\$98,558</b>	<b>\$3,495</b>	<b>\$1,329,452</b>
107							
108 <i>Normalizing Adjustments:</i>							
109 Segment Reclassification	1/ \$508	\$49	\$0	\$73	\$122	\$0	<b>\$752</b>
110 Inspection & Maintenance	2/ (\$247)	(\$55,186)	(\$12)	(\$5,368)	(\$107)	\$0	<b>(\$60,920)</b>
111 (IFA) Integrated Facilities Agreement	(\$59,925)	(\$11,906)	(\$2,317)	(\$2,694)	(\$7,306)	(\$55)	<b>(\$84,203)</b>
112 Reclass Misc Pay (to)/from Affiliates			(\$1,483)	(\$955)			<b>(\$2,438)</b>
113 Normalize Variable Pay to Target			(\$2,899)	(\$4,180)			<b>(\$7,079)</b>
114 Impact of Misc Pay Reclass on IFA			\$154	\$179			<b>\$333</b>
115 Major Storm Normalization	(\$16,769)	(\$11,710)	(\$1,293)	(\$1,724)	(\$12,764)	(\$6,880)	<b>(\$51,141)</b>
116 <b>Test Year Labor as Adjusted, Schedule 12, Page 1, Line 3(h)</b>	<b>\$852,199</b>	<b>\$163,535</b>	<b>\$26,497</b>	<b>\$7,462</b>	<b>\$78,504</b>	<b>(\$3,440)</b>	<b>\$1,124,757</b>
117 Test Year O&M %s, Schedule 12, Page 10, Line 6	53.11%	41.96%					50.93%

	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
116 <b>Gas Affiliates, Schedule 12, Page 11:</b>							
117							
118 Capital per Company Books	\$99,232	\$10,036					
119 O&M per Company Books	\$377,959	\$71,169	\$12,750	\$12,573	\$40,192	\$338	<b>\$514,980</b>
120 O&M %	79.20%	87.64%					80.43%
121							
122 <i>Test Year Adjustments:</i>							
123 Plus Financial Reporting Segment Adjustments and Other	\$508	\$49	(\$0)	\$73	\$122	\$0	<b>\$752</b>
124 Union/Non-Union Reclassifications	(\$0)	\$0	(\$1)	\$1	\$0	\$0	<b>(\$0)</b>
125 <b>Test Year Labor per Books, Schedule 12, Page 1, Line 3(c)</b>	<b>\$378,466</b>	<b>\$71,217</b>	<b>\$12,749</b>	<b>\$12,648</b>	<b>\$40,315</b>	<b>\$338</b>	<b>\$515,732</b>
126							
127 <i>Normalizing Adjustments:</i>							
128 Segment Reclassification	1/ (\$508)	(\$49)	\$0	(\$73)	(\$122)	(\$0)	<b>(\$752)</b>
129 Reclass Misc Pay (to)/from Affiliates	2/		(\$390)	(\$387)			<b>(\$776)</b>
130 Normalize Variable Pay to Target			\$6,511	(\$1,844)			<b>\$4,667</b>
131 Gas Cost Recovery	(\$543)	(\$134)	\$0	(\$59)	(\$209)	\$0	<b>(\$944)</b>
132 <b>Test Year Labor as Adjusted, Schedule 12, Page 1, Line 3(i)</b>	<b>\$377,416</b>	<b>\$71,035</b>	<b>\$18,870</b>	<b>\$10,285</b>	<b>\$39,984</b>	<b>\$338</b>	<b>\$517,927</b>
133 Test Year O&M %s, Schedule 12, Page 11, Line 6	79.18%	87.62%					80.41%
134							
135							
136							
137							

	Narragansett Electric	Narragansett Gas	Service Company	Other Affiliates	Total
138					
139 Segment Reclassification 1/	\$2,562,849	(\$2,562,850)	(\$0)	(\$0)	(\$0)
140 Reclass Misc Pay (to)/from Affiliates 2/	\$473,880	\$150,857	(\$621,523)	(\$3,214)	(\$0)

The Narragansett Electric Company d/b/a National Grid  
Union Variable Pay  
Rate Year Ending April 30, 2019

	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1									
2									
3	Narragansett Electric Co - Electric	0310	\$23,845,332	<b>Participating Unions - Payout by Local</b>	<b>Payout %</b>	<b>Weighted Payout %</b>	<b>Target %</b>	<b>Weighted Target %</b>	<b>Weighted Impact %</b>
4			\$23,845,332	BUW Local 310	4.11%	\$980,043	3.50%	\$834,587	
5					<b>4.11%</b>	<b>\$980,043</b>	<b>3.50%</b>	<b>\$834,587</b>	<b>85.16%</b>
6									
7	Narragansett Electric Co - Gas			<b>Participating Unions - Payout by Local</b>	<b>Payout %</b>	<b>Weighted Payout %</b>	<b>Target %</b>	<b>Weighted Target %</b>	<b>Weighted Impact %</b>
8		0310	\$209,781	BUW Local 310	4.11%	\$8,622	3.50%	\$7,342	
9		OSW1	\$9,555,509	USW 12431	4.01%	\$383,176	2.50%	\$238,888	
10		310B	\$2,457,810	BUW Local 310 (Cumberland)	4.11%	\$101,016	3.50%	\$86,023	
11			\$12,235,270		<b>4.03%</b>	<b>\$492,814</b>	<b>2.72%</b>	<b>\$332,253</b>	<b>67.49%</b>
12									
13									
14				<b>Participating Unions - Payout by Local</b>	<b>Payout %</b>	<b>Weighted Payout %</b>	<b>Target %</b>	<b>Weighted Target %</b>	<b>Weighted Impact %</b>
15	NGUSA Service Company to Electric	0310	\$977,779	BUW Local 310	4.11%	\$40,187	3.50%	\$34,222	
16		0326	\$9,176,370	IBEW Local 326	4.11%	\$377,149	3.50%	\$321,173	
17		036N	\$7,107,397	Local 350	4.01%	\$285,007	2.50%	\$177,685	
18		048A	\$7,716,475	IBEW Local 486	4.11%	\$317,147	3.50%	\$270,077	
19		OSW1	\$2,154,152	USW 12431	4.01%	\$86,381	2.50%	\$53,854	
20			\$27,132,174		<b>4.08%</b>	<b>\$1,105,871</b>	<b>3.16%</b>	<b>\$857,011</b>	<b>77.45%</b>
21									
22									
23	NGUSA Service Company to Gas			<b>Participating Unions - Payout by Local</b>	<b>Payout %</b>	<b>Weighted Payout %</b>	<b>Target %</b>	<b>Weighted Target %</b>	<b>Weighted Impact %</b>
24		0101	\$149,664	Local 101, Utility	4.01%	\$6,002	2.50%	\$3,742	
25		036N	\$633,809	Local 369	4.01%	\$25,416	2.50%	\$15,845	
26		OSW1	\$498,383	USW 12431	4.01%	\$19,985	2.50%	\$12,460	
27		OUS3	\$185,675	Local 12003	2.41%	\$4,475	1.50%	\$2,785	
28			\$1,549,031		<b>3.61%</b>	<b>\$55,877</b>	<b>2.25%</b>	<b>\$34,832</b>	<b>62.33%</b>
29									
30									
31	Electric Affiliates			<b>Participating Unions - Payout by Local</b>	<b>Payout %</b>	<b>Weighted Payout %</b>	<b>Target %</b>	<b>Weighted Target %</b>	<b>Weighted Impact %</b>
32		0097	\$243,593	Local 97	4.11%	\$10,012	3.50%	\$8,526	
33		097C	\$370,104	Local 97C	0.00%	\$0	1.50%	\$5,552	
34		OSW1	\$429,412	USW 12431	4.01%	\$17,219	2.50%	\$10,735	
35			\$1,335,007		<b>2.04%</b>	<b>\$27,231</b>	<b>1.86%</b>	<b>\$24,813</b>	<b>91.18%</b>
36									
37									
38	Gas Affiliates			<b>Participating Unions - Payout by Local</b>	<b>Payout %</b>	<b>Weighted Payout %</b>	<b>Target %</b>	<b>Weighted Target %</b>	<b>Weighted Impact %</b>
39		0097	\$75,782	Local 97	4.11%	\$3,115	3.50%	\$2,652	
40		097C	\$176,425	Local 97C	0.00%	\$0	1.50%	\$2,646	
41		OUS3	\$25,981	Local 12003	2.41%	\$626	1.50%	\$390	
42			\$332,519		<b>1.12%</b>	<b>\$3,741</b>	<b>1.71%</b>	<b>\$5,688</b>	<b>152.68%</b>

**Column Notes**

- (a) Per Human Resources
- (c) Per Human Resources
- (d) Column (a) x Column (c)
- (e) Per Union Contracts
- (f) Column (a) x Column (e)
- (g) 1 / Column (c) x Column (e)

**Line Notes**

- 4(c) Line 4(d) / Line 4(a)
- 11(c) Line 11(d) / Line 11(a)
- 20(c) Line 20(d) / Line 20(a)
- 28(c) Line 28(d) / Line 28(a)
- 35(c) Line 35(d) / Line 35(a)
- 42(c) Line 42(d) / Line 42(a)
- 4(e) Line 4(f) / Line 4(a)
- 11(e) Line 11(f) / Line 11(a)
- 20(e) Line 20(f) / Line 20(a)
- 28(e) Line 28(f) / Line 28(a)
- 35(e) Line 35(f) / Line 35(a)
- 42(e) Line 42(f) / Line 42(a)



The Narragansett Electric Company d/b/a National Grid  
Management Variable Pay  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

		(a)	(b)	(c)	(d)	
		Sum of APP Individual Award Amount	Sum of APP Financial Award Amount	Sum of APP Elevate 2015 Amount awarded	Sum of APP Total Award Amount	
1	<b>Narragansett Electric</b>	<b>Global Band</b>				
2		C	\$35,310	\$72,637	\$32,306	\$140,253
3		D	\$67,865	\$0	\$99,900	\$167,764
4		E	\$168,854	\$0	\$264,811	\$433,665
5		F	\$2,618	\$0	\$4,400	\$7,018
6		<b>Grand Total</b>	<b>\$274,647</b>	<b>\$72,637</b>	<b>\$401,417</b>	<b>\$748,700</b>
7						
8	Executive Financial Award			\$0		
9	O&M Portion			<u>100.00%</u>		
10	Executive O&M Financial Award			\$0		
11	Narragansett Electric Share			<u>100.00%</u>		
12	Narragansett Electric Share of Executive O&M Financial Award			<u>\$0</u>		
13						
14	Change Financial Weighting from 50% to 60% in FY18			<u>\$0</u>		
15						
16	Elevate Awards paid at 160%		Elevate at 100%	\$250,885		
17			Normalizing Adjustment	(\$150,531)		
18			O&M Portion	44.80%		
19			Normalizing O&M Adjustment	(\$67,438)		
20			Narragansett Electric Share	<u>100.00%</u>		
21	Narragansett Electric Share of Normalizing O&M Adjustment			<u>(\$67,438)</u>		
22						
23						
24						
25						
26						
		(a)	(b)	(c)	(d)	
		Sum of APP Individual Award Amount	Sum of APP Financial Award Amount	Sum of APP Elevate 2015 Amount awarded	Sum of APP Total Award Amount	
27	<b>Narragansett Gas</b>	<b>Global Band</b>				
28		E	\$84,954	\$0	\$106,726	\$191,678
29		<b>Grand Total</b>	<b>\$84,954</b>	<b>\$0</b>	<b>\$106,726</b>	<b>\$191,678</b>
30						
31	Executive Financial Award			\$0		
32	O&M Portion			<u>100.00%</u>		
33	Executive O&M Financial Award			\$0		
34	Narragansett Electric Share			<u>100.00%</u>		
35	Narragansett Electric Share of Executive O&M Financial Award			<u>\$0</u>		
36						
37	Change Financial Weighting from 50% to 60% in FY18			<u>\$0</u>		
38						
39	Elevate Awards paid at 160%		Elevate at 100%	\$66,704		
40			Normalizing Adjustment	(\$40,022)		
41			O&M Portion	36.12%		
42			Normalizing O&M Adjustment	(\$14,456)		
43			Narragansett Electric Share	<u>100.00%</u>		
44	Narragansett Electric Share of Normalizing O&M Adjustment			<u>(\$14,456)</u>		

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
45	<b>Service Company</b>	<b>Global Band</b>			
46		A	665,737	1,107,164	496,761
47		A+	296,157	485,053	128,593
48		B	1,712,490	2,793,245	1,264,546
49		B+	366,557	576,097	258,919
50		C	4,892,489	8,460,151	3,773,227
51		D	12,611,923	4,857	19,339,026
52		E	8,454,175	-	12,819,858
53		EXD	264,702	620,769	885,471
54		F	\$462,120	\$0	\$727,949
55		<b>Grand Total</b>	<b>29,726,350</b>	<b>14,047,336</b>	<b>38,808,879</b>
55					<b>82,582,635</b>

56 Note: PTCM employees follow the 369 Union APP

57					
58	Executive Financial Award		\$5,582,328		
59	O&M Portion		<u>100.00%</u>		
60	Executive O&M Financial Award		\$5,582,328		
61	Narragansett Electric Segment Share		<u>6.18%</u>		
62	Narragansett Electric Share of Executive O&M Financial Award		<u>\$344,756</u>		
63					
64	Change Financial Weighting from 50% to 60% in FY18		<u>\$68,951</u>		
65					
66					
67	Executive Financial Award		5,582,328		
68	O&M Portion		<u>100.00%</u>		
69	Executive O&M Financial Award		\$5,582,328		
70	Narragansett Gas Segment Share		<u>3.73%</u>		
71	Narragansett Electric Share of Executive O&M Financial Award		<u>\$208,185</u>		
72					
73	Change Financial Weighting from 50% to 60% in FY18		<u>\$41,637</u>		
74					
75	Elevate Awards paid at 160%	Elevate at 100%	\$24,255,550		
76		Normalizing Adjustment	(\$14,553,330)		
77		O&M Portion	<u>68.37%</u>		
78		Normalizing O&M Adjustment	(\$9,950,112)		
79		Narragansett Electric Segment Share	<u>6.18%</u>		
80		Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$614,504)</u>		
81					
82					
83	Elevate Awards paid at 160%	Elevate at 100%	\$24,255,550		
84		Normalizing Adjustment	(\$14,553,330)		
85		O&M Portion	<u>65.52%</u>		
86		Normalizing O&M Adjustment	\$9,535,342		
87		Narragansett Gas Segment Share	<u>3.73%</u>		
88		Narragansett Gas Share of Normalizing O&M Adjustment	<u>\$355,607</u>		

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
89	<b>Electric Affiliates</b>	<b>Global Band</b>			
90		B	50,728	84,290	37,191
91		B+	39,754	57,246	25,516
92		C	415,840	768,122	340,493
93		D	2,562,650	-	3,986,759
94		E	3,766,675	-	5,728,078
95		F	\$48,930	\$0	\$81,968
96		<b>Grand Total</b>	<b>6,884,576</b>	<b>909,658</b>	<b>10,200,005</b>
97					<b>17,994,240</b>
98	Executive Financial Award			\$141,536	
99	O&M Portion			<u>100.00%</u>	
100	Executive O&M Financial Award			\$141,536	
101	Narragansett Electric Share			<u>0.31%</u>	
102	Narragansett Electric Share of Executive O&M Financial Award			<u>\$439</u>	
103					
104	Change Financial Weighting from 50% to 60% in FY18			<u>\$88</u>	
105					
106	Elevate Awards paid at 160%			\$6,986,305	
107			Normalizing Adjustment	(\$3,213,700)	
108			O&M Portion	<u>41.96%</u>	
109			Normalizing O&M Adjustment	(\$1,348,469)	
110			Narragansett Electric Share	<u>0.31%</u>	
111			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$4,180)</u>	
112					
113					
114					
115					
116					

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
117	<b>Gas Affiliates</b>	<b>Global Band</b>			
118		B	50,728	84,290	37,191
119		B+	39,754	57,246	25,516
120		C	451,149	840,759	372,799
121		D	2,630,515	-	4,086,659
122		E	3,850,574	-	5,886,163
123		F	\$51,548	\$0	\$86,368
124		<b>Grand Total</b>	<b>7,074,268</b>	<b>982,295</b>	<b>10,494,696</b>
125					<b>18,551,262</b>
126	Executive Financial Award			\$141,536	
127	O&M Portion			<u>100.00%</u>	
128	Executive O&M Financial Award			\$141,536	
129	Narragansett Electric Share			<u>0.06%</u>	
130	Narragansett Electric Share of Executive O&M Financial Award			<u>\$90</u>	
131					
132	Change Financial Weighting from 50% to 60% in FY18			<u>\$18</u>	
133					
134	Elevate Awards paid at 160%			\$7,188,148	
135			Normalizing Adjustment	(\$3,306,548)	
136			O&M Portion	<u>87.62%</u>	
137			Normalizing O&M Adjustment	(\$2,897,197)	
138			Narragansett Electric Share	<u>0.06%</u>	
139			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$1,844)</u>	

**Line Notes**

16	Line 6(c) / 160 x 100	85	Schedule 12, Page 9, Line 6(d)
17	Line 16 - Line 6(c)	86	Line 84 x Line 85
18	Schedule 12, Page 6, Line 4(d)	87	Schedule 12, Page 9, Line 13(d)
19	Line 17 x Line 18	88	Line 86 x Line 87
21	Line 19 x Line 20	98	Line 90(b) + Line 91(b)
39	Line 29(c) / 160 x 100	100	Line 98 x Line 99
40	Line 39 - Line 29(c)	101	Schedule 12, Page 10, Line 13(d)
41	Schedule 12, Page 7, Line 4(d)	102	Line 100 x Line 101
42	Line 40 x Line 41	104	(Line 102 / 50% x 60%) - Line 102
44	Line 42 x Line 43	106	Line 96(c) / 160 x 100
58	Sum of Line 46(b) through Line 49(b) + Line 53(b)	107	Line 106 - Line 96(c)
60	Line 58 x Line 59	108	Schedule 12, Page 10, Line 6(d)
61	Schedule 12, Page 8, Line 13(d)	109	Line 107 x Line 108
62	Line 60 x Line 61	110	Schedule 12, Page 10, Line 13(d)
64	(Line 62 / 50% x 60%) - Line 62	111	Line 109 x Line 110
67-69	Lines 58 through 60	126	Line 118(b) + Line 119(b)
70	Schedule 12, Page 9, Line 13(d)	128	Line 126 x Line 127
71	Line 69 x Line 70	129	Schedule 12, Page 11, Line 13(d)
73	(Line 71 / 50% x 60%) - Line 71	130	Line 128 x Line 129
75	Line 55(c) / 160 x 100	132	(Line 130 / 50% x 60%) - Line 130
76	Line 75 - Line 55(c)	134	Line 124(c) / 160 x 100
77	Schedule 12, Page 8, Line 6(d)	135	Line 134 - Line 124(c)
78	Line 76 x Line 77	136	Schedule 12, Page 11, Line 6(d)
79	Schedule 12, Page 8, Line 13(d)	137	Line 135 x Line 136
80	Line 78 x Line 79	138	Schedule 12, Page 11, Line 13(d)
83-84	Lines 75 through 76	139	Line 137 x Line 138

The Narragansett Electric Company d/b/a National Grid  
Steady State Wages  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	(a)		(b)		(c)		(d)		(e) = (a) + (b)		(f) = (c) + (d)	
	Sum of Salary		Sum of FTE Count		Total Sum of Salary		Total Sum of FTE Count					
N CA Segment Name	Union	MGMT	Union	MGMT								
2 RI Electric Distribution Total	\$23,845,332	\$4,733,253	261.0	43.0			\$28,578,585					304.0
3 RI Gas Distribution Total	\$31,505,956	\$1,780,089	413.0	17.0			\$33,286,045					430.0
4 Normalize employees serving the electric business from the gas segment	\$5,895,635	\$609,838	82.0	6.0			\$6,505,473					88.0
5 Normalize employees serving the electric business from the gas segment	(\$5,895,635)	(\$609,838)	(82.0)	(6.0)			(\$6,505,473)					(88.0)
6 Narragansett Electric Co Total	\$55,351,288	\$6,513,342	674.0	60.0			\$61,864,630					734.0
7												
8												
9												
S CA Segment Name	Sum of Salary		Sum of FTE Count		Total Sum of Salary		Total Sum of FTE Count					
Union	MGMT	Union	MGMT									
11 NGUSA Service Company Total	\$94,499,627	\$494,100,352	1,339.0	4,712.0			\$588,599,980					6,051.0
12												
13												
14												
A CA Segment Name	Sum of Salary		Sum of FTE Count		Total Sum of Salary		Total Sum of FTE Count					
Union	MGMT	Union	MGMT									
16 Boston Gas Company Total	\$79,008,749	\$4,238,375	1,034.0	41.0			\$83,247,124					1,075.0
17 Brooklyn Union Gas-KEDNY Total	\$90,725,017	\$12,176,791	1,302.0	112.0			\$102,901,808					1,414.0
18 Colonial Gas Company Total	\$16,157,195	\$670,098	220.0	7.0			\$16,827,293					227.0
19 KS Gas East Corp-KEDLI Total	\$49,380,871	\$8,183,759	619.0	73.0			\$57,564,630					692.0
20 Massachusetts Electric Co Total	\$91,648,576	\$15,207,266	1,045.0	143.0			\$106,855,842					1,188.0
21 Nantucket Electric Co Total	\$885,830	\$128,870	8.0	1.0			\$1,014,700					9.0
22 NG Energy Management LLC Total	\$2,592,678	\$1,197,589	30.0	13.0			\$3,790,267					43.0
23 NG Engineering Svcs, LLC Total	\$18,256,826	\$12,524,175	214.0	105.0			\$30,781,001					319.0
24 NG Generation LLC Total	\$17,220,861	\$6,372,771	185.0	54.0			\$23,593,632					239.0
25 NG LNG LP RegulatedEntity Total	\$715,600	\$53,550	9.0	1.0			\$769,150					10.0
26 Niagara Mohawk Power Corp Total	\$259,980,548	\$59,883,476	3,266.5	600.0			\$319,864,024					3,866.5
27 Transgas Inc Total		\$1,351,647		15.0			\$1,351,647					15.0
28 TOTAL AFFILIATES	\$626,572,750	\$121,988,368	7,932.5	1,165.0			\$748,561,118					9,097.5
29												
30 GRAND TOTAL	\$776,423,665	\$622,602,062	9,945.5	5,937.0			\$1,399,025,727					15,882.5
31												
32												
33 TOTAL AFFILIATES	\$626,572,750	\$121,988,368	7,932.5	1,165.0			\$748,561,118					9,097.5
34 RI Gas Distribution Total	\$31,505,956	\$1,780,089	413.0	17.0			\$33,286,045					430.0
35 Normalize employees serving the electric business from the gas segment	(\$5,895,635)	(\$609,838)	(82.0)	(6.0)			(\$6,505,473)					(88.0)
36 TOTAL AFFILIATES - NARRAGANSETT ELECTRIC	\$652,183,071	\$123,158,619	8,263.5	1,176.0			\$775,341,689					9,439.5
37												
38 TOTAL AFFILIATES	\$626,572,750	\$121,988,368	7,932.5	1,165.0			\$748,561,118					9,097.5
39 RI Electric Distribution Total	\$23,845,332	\$4,733,253	261.0	43.0			\$28,578,585					304.0
40 Normalize employees serving the electric business from the gas segment	\$5,895,635	\$609,838	82.0	6.0			\$6,505,473					88.0
41 TOTAL AFFILIATES - NARRAGANSETT GAS	\$656,313,717	\$127,331,459	8,275.5	1,214.0			\$783,645,176					9,489.5

**Line Notes:**

- 2 Schedule 12, Page 6, Line 10
- 3 Schedule 12, Page 7, Line 10
- 4 Schedule 12, Page 6, Line 11
- 5 Schedule 12, Page 7, Line 11
- 11 Schedule 12, Pages 8 and 9, Line 12
- 36 Schedule 12, Page 10, Line 12
- 41 Schedule 12, Page 11, Line 12

The Narragansett Electric Company d/b/a National Grid  
Incremental FTEs  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line #	Position	Company	Data			Wage Type	Rate Year \$ Salary (e)	Data Year		Hired (h)	DG (i)	Timing (j)
			1 2019 (a)	Year 2020 (b)	Year 2021 (c)			2020 \$ Salary (f)	2021 \$ Salary (g)			
1	Distribution Design	Narragansett Electric	1	0	0	Union	\$76,752			No	Yes	DY1
2	Distribution Design	Narragansett Electric	1	0	0	Union	\$76,752			No	Yes	DY1
3	Distribution Design	Narragansett Electric	1	0	0	Union	\$76,752			No	Yes	DY1
4	CMS Overtime	Narragansett Electric	0	0	0	Union	\$27,175		\$18,950			
5	CMS- Field Technician - Attrition	Narragansett Electric	(1)	0	0	Union	(\$35,672)					
6	CMS- Field Technician - Attrition	Narragansett Electric	(1)	0	0	Union	(\$35,672)					
7	CMS- Field Technician - Attrition	Narragansett Electric	(1)	0	0	Union	(\$35,672)					
8	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union		(\$35,672)				
9	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union		(\$35,672)				
10	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union		(\$35,672)				
11	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
12	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
13	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
14	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
15	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
16	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
17	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
18	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
19	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
20	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
21	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
22	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
23	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
24	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
25	CMS- Field Technician - Attrition	Narragansett Electric	0	0	(1)	Union			(\$34,165)			
26	CMS- Field Technician - Attrition	Narragansett Electric	0	0	(1)	Union			(\$34,165)			
27	Customer Meter Services	Narragansett Electric	1	1	1	Union	\$65,052	\$67,734	\$63,902	No		
28	Customer Meter Services	Narragansett Electric	1	1	1	Union	\$65,052	\$67,734	\$63,902	No		
29	Customer Meter Services	Narragansett Electric	1	0	1	Union	\$65,052		\$63,902	No		
30	Customer Meter Services	Narragansett Electric	1	0	1	Union	\$65,052		\$63,902	No		
31	Customer Meter Services	Narragansett Electric	1	0	1	Union	\$65,052		\$63,902	No		
32	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052			No		
33	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052			No		
34	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052			No		
35	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052			No		
36	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052			No		
37	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
38	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
39	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
40	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
41	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
42	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
43	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
44	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
45	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
46	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
47	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
48	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576			Yes		
49	Substation Maintenance	Narragansett Electric	1	0	0	Union	\$64,688			Yes		
50	Telecom	Narragansett Electric	1	0	0	Union	\$75,858			Yes		
51	Telecom	Narragansett Electric	1	0	0	Union	\$75,858			Yes		
52	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682			Yes		
53	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682			Yes		
54	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682			Yes		
55	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682			Yes		
56	<b>Schedule 12, Page 6, Lines 13(c), 44(c), and 54(c)</b>		<b>29</b>	<b>(5)</b>	<b>3</b>		<b>\$2,126,979</b>	<b>(\$206,741)</b>	<b>\$34,937</b>			
57												
58	Protection Technician	Narragansett Electric	1	0	0	Mgt	\$75,858			Yes		
59	Protection Technician	Narragansett Electric	1	0	0	Mgt	\$75,858			Yes		
60	Protection Technician	Narragansett Electric	1	0	0	Mgt	\$75,858			No		
61	<b>Schedule 12, Page 6, Lines 13(d), 44(d), and 54(d)</b>		<b>3</b>	<b>0</b>	<b>0</b>		<b>\$227,574</b>	<b>\$0</b>	<b>\$0</b>			
62												
63	CMS- Clerical Support	Narragansett Gas	1	0	0	Union	\$60,001			Yes		
64	CMS- Clerical Support	Narragansett Gas	1	0	0	Union	\$60,001			Yes		
65	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
66	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
67	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
68	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
69	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
70	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
71	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
72	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
73	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		

Line #	Position	Company	RY		Data		Wage Type	Data Year		Data Year		Hired	DG	Timing
			1	Year	Year	Rate		Year	2020 \$	2021 \$				
			2019	2020	2021	\$		Salary	Salary	Salary				
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
74	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048					No		
75	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048					No		
76	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048					No		
77	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048					No		
78	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
79	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
80	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
81	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
82	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
83	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
84	CMS- Field Technician	Narragansett Gas	0	1	0	Union		\$55,048						
85	CMS- Field Technician	Narragansett Gas	0	0	1	Union			\$55,048					
86	CMS- Field Technician	Narragansett Gas	0	0	1	Union			\$55,048					
87	CMS- Field Technician	Narragansett Gas	0	0	1	Union			\$55,048					
88	CMS- Field Technician	Narragansett Gas	0	0	1	Union			\$55,048					
89	CMS- Field Technician	Narragansett Gas	0	0	1	Union			\$55,048					
90	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union	(\$30,624)							
91	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union	(\$30,624)							
92	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union	(\$30,624)							
93	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union	(\$30,624)							
94	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union	(\$30,624)							
95	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union	(\$30,624)							
96	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union		(\$30,624)						
97	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union		(\$30,624)						
98	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union		(\$30,624)						
99	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union		(\$30,624)						
100	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union		(\$30,624)						
101	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union		(\$30,624)						
102	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
103	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
104	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
105	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
106	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
107	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
108	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union		(\$30,182)						
109	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
110	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
111	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
112	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
113	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
114	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
115	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,182)					
116	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
117	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
118	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
119	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
120	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
121	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
122	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union			(\$24,960)					
123	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union	\$85,758					Yes		
124	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union	\$85,758					Yes		
125	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union	\$85,758					Yes		
126	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union	\$85,758					Yes		
127	I&R- Technicians	Narragansett Gas	1	0	0	Union	\$59,604					No		
128	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
129	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
130	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
131	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
132	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
133	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
134	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
135	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
136	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
137	M&C Field Technician	Narragansett Gas	1	0	0	Union	\$75,425					No		
138	CMS Overtime	Narragansett Gas	0	0	0	Union	\$63,825	\$20,888	\$12,063					
139	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union	\$33,189	\$33,189	\$33,189					
140	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union	\$33,189	\$33,189	\$33,189					
141	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union	\$33,189	\$33,189	\$33,189					
142	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union	\$33,189	\$33,189	\$33,189					
143	Schedule 12, Page 7, Lines 13(c), 44(c), and 54(c)		<b>24</b>	<b>0</b>	<b>(2)</b>		<b>\$2,005,349</b>	<b>\$143,962</b>	<b>\$34,065</b>					
144														
145	Gas Construction - Welding Supervisor	Narragansett Gas	1	0	0	Mgt	\$101,651					No		
146	Gas Pipeline & Safety Compliance- QA/QC Inspectors	Narragansett Gas	3	0	0	Mgt	\$258,783					No		
147	I&R- Instrumentation Specialist	Narragansett Gas	1	0	0	Mgt	\$65,770					No		
148	I&R- Manager	Narragansett Gas	1	0	0	Mgt	\$118,081					Yes		
149	Schedule 12, Page 7, Lines 13(d), 44(d), and 54(d)		<b>6</b>	<b>0</b>	<b>0</b>		<b>\$544,285</b>	<b>\$0</b>	<b>\$0</b>					

Line #	Position	Company	Data			Wage Type	Data Year			Hired	DG	Timing
			RY 1	Data 2020	Data 2021		Rate Year \$	2020 \$	2021 \$			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
150	Corrosion Control & Main Replacement- Corrosion Testers	Service Company	1	0	0	Union	\$78,465			No		
151	Corrosion Control & Main Replacement- Corrosion Testers	Service Company	1	0	0	Union	\$78,465			No		
152	Security Officer 2	Service Company	1	0	0	Union	\$59,684			No		
153	Maps & Records Technicians	Service Company	1	0	0	Union	\$69,418			No	Yes	DY1
154	Maps & Records Technicians	Service Company	1	0	0	Union	\$69,418			No	Yes	DY2
155			<b>5</b>	<b>0</b>	<b>0</b>		\$355,450	\$0	\$0			
156	Narragansett Electric Company Share of Base Wages 6/30/17	Schedule 12, Page 8, Line 13(c)					7.69%	7.69%	7.69%			
157	<b>Schedule 12, Page 8, Lines 17(c), 48(c), and 58(c)</b>	Line 154 * Line 155					<b>\$27,337</b>	<b>\$0</b>	<b>\$0</b>			
158	Narragansett Gas Company Share of Base Wages 6/30/17	Schedule 12, Page 9, Line 13(c)					3.55%	3.55%	3.55%			
159	<b>Schedule 12, Page 9, Lines 17(c), 48(c), and 58(c)</b>	Line 154 * Line 157					<b>\$12,603</b>	<b>\$0</b>	<b>\$0</b>			
160												
161												
162	Contract Administration- Contract Specialist Analyst	Service Company	1	0	0	Mgt	\$66,470			No		
163	Gas Project Estimating- Estimator	Service Company	2	0	0	Mgt	\$171,556			No		
164	Project Management- Project Manager	Service Company	5	0	0	Mgt	\$689,648			No		
165	Pressure Regulation Engineering- Engineer	Service Company	1	0	0	Mgt	\$85,778			No		
166	Operations Support- Mapping Coordinator	Service Company	2	0	0	Mgt	\$143,558			No		
167	Operations Support- Mapping Techs	Service Company	2	0	0	Mgt	\$163,738			No		
168	Operations Support- Work / Permit Coordinators	Service Company	3	0	0	Mgt	\$215,337			No		
169	Corrosion Control & Main Replacement- Engineer	Service Company	1	0	0	Mgt	\$68,622			No		
170	Resource Planning- CMS Program Manager	Service Company	1	0	0	Mgt	\$77,000			No		
171	Resource Planning- M&C Program Manager	Service Company	1	0	0	Mgt	\$77,000			No		
172	Resource Planning- Manager	Service Company	1	0	0	Mgt	\$118,081			Yes		
	Gas Pipeline & Safety Compliance- Operator Qualification											
173	Testing- Senior Scheduler	Service Company	1	0	0	Mgt	\$81,276			No		
174	F&V Analyst (Perm)	Service Company	1	0	0	Mgt	\$88,136			Yes		
175	US Network Support	Service Company	1	0	0	Mgt	\$88,136			Yes		
176	US Network Support	Service Company	1	0	0	Mgt	\$124,741			No		
177	SD US Support-programmes	Service Company	1	0	0	Mgt	\$124,741			No		
178	CSOC Sr Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
179	CSOC Analyst	Service Company	1	0	0	Mgt	\$59,684			Yes		
180	PEx Practitioner	Service Company	1	0	0	Mgt	\$124,741			No		
181	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741			No		
182	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741			No		
183	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741			No		
184	US Cyber Security Engineer	Service Company	1	0	0	Mgt	\$88,136			Yes		
185	US Cyber Security Engineer	Service Company	1	0	0	Mgt	\$88,136			No		
186	NERC Vulnerability Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
187	IT/OT Security Architect	Service Company	1	0	0	Mgt	\$124,741			Yes		
188	Incident Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
189	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
190	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
191	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
192	PMO	Service Company	1	0	0	Mgt	\$124,741			Yes		
193	Security Manager	Service Company	1	0	0	Mgt	\$124,741			No		
194	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
195	Test Analyst	Service Company	1	0	0	Mgt	\$59,684			No		
196	Security Policy Lead	Service Company	1	0	0	Mgt	\$124,741			No		
197	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136			No		
198	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136			No		
199	Director Governance & Compliance	Service Company	1	0	0	Mgt	\$170,590			Yes		
200	Manager, Enterprise Security Architect	Service Company	1	0	0	Mgt	\$170,590			Yes		
201	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
202	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
203	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136			No		
204	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
205	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
206	SCC Operator	Service Company	1	0	0	Mgt	\$59,684			Yes		
207	SCC Operator	Service Company	1	0	0	Mgt	\$59,684			Yes		
208	CNI Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
209	CNI Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
210	Lead Consultant	Service Company	1	0	0	Mgt	\$124,741			No		
211	Lead Consultant	Service Company	1	0	0	Mgt	\$124,741			No		
212	Solution Architect	Service Company	1	0	0	Mgt	\$124,741			Yes		
213	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
214	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
215	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
216	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
217	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
218	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
219	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
220	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
221	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
222	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
223	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
224	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		



Line #	Position	Company	RY		Data		Wage Type	Rate Year \$	Data Year		Hired	DG	Timing
			2019	2020	2021	Year			Year	2020 \$			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
225	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes			
226	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes			
227	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes			
228	Solution Architect	Service Company	1	0	0	Mgt	\$124,741			No			
229	Solution Architect	Service Company	1	0	0	Mgt	\$124,741			No			
230	Solution Architect	Service Company	1	0	0	Mgt	\$124,741			No			
231	Communications Manager	Service Company	1	0	0	Mgt	\$88,136			No			
232	VP - Tower Lead	Service Company	1	0	0	Mgt	\$272,816			Yes			
233	VP - Tower Lead	Service Company	1	0	0	Mgt	\$272,816			Yes			
234	Director - Tower Lead	Service Company	1	0	0	Mgt	\$170,590			No			
235	Director - Tower Lead	Service Company	1	0	0	Mgt	\$170,590			No			
236	IS PEX Analyst	Service Company	1	0	0	Mgt	\$59,684			Yes			
237	Substation Engineering	Service Company	1	1	1	Mgt	\$90,000	\$92,700	\$95,481	No	Yes	DY1	
238	Substation Engineering	Service Company	1	1	0	Mgt	\$90,000	\$92,700		No	Yes	DY2	
239	Protection & Telecom Engineering	Service Company	1	1	1	Mgt	\$90,000	\$92,700	\$95,481	No	Yes	DY1	
240	Protection & Telecom Engineering	Service Company	1	1	1	Mgt	\$90,000	\$92,700	\$95,481	No	Yes	DY2	
241	Protection & Telecom Engineering	Service Company	1	0	0	Mgt	\$90,000			No	Yes	DY2	
242	GIS Coordinator - Maps & Records	Service Company	1	0	0	Mgt	\$60,000			No	Yes	DY2	
243	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY1	
244	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY2	
245	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY1	
246	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY2	
247	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY2	
248	CEI Analyst	Service Company	1	0	0	Mgt	\$80,000			Yes	Yes		
249	CEI Analyst	Service Company	0	0	1	Mgt			\$80,000		Yes		
250	CEI Consultant	Service Company	1	0	0	Mgt	\$100,000			Yes	Yes		
251	CEI Consultant	Service Company	1	0	0	Mgt	\$100,000			No	Yes	RY	
252	CEI Consultant	Service Company	0	1	0	Mgt		\$100,000			Yes		
253	CEI Facilitator	Service Company	0	1	0	Mgt		\$80,000			Yes		
254	CEI Marketing	Service Company	1	0	0	Mgt	\$74,639			No	Yes	X	
255	Consumer Advocate	Service Company	1	0	0	Mgt	\$99,327			No			
256	Consumer Advocate	Service Company	1	0	0	Mgt	\$74,639			No			
257	Consumer Advocate	Service Company	1	0	0	Mgt	\$74,639			No			
258			<b>102</b>	<b>6</b>	<b>4</b>		\$10,780,732	\$550,800	\$366,443				
259	Narragansett Electric Company Share of Base Wages 6/30/17	Schedule 12, Page 8, Line 13(d)					6.18%	6.18%	6.18%				
260	Schedule 12, Page 8, Lines 17(d), 48(d), and 58(d)	Line 256 * Line 257					<b>\$665,802</b>	<b>\$34,017</b>	<b>\$22,631</b>				
261	Narragansett Gas Company Share of Base Wages 6/30/17	Schedule 12, Page 9, Line 13(d)					3.73%	3.73%	3.73%				
262	Schedule 12, Page 9, Lines 17(d), 48(d), and 58(d)	Line 256 * Line 259					<b>\$402,052</b>	<b>\$20,541</b>	<b>\$13,666</b>				
263													
264	Totals: (a) through (c) = Sum of Lines 56, 61, 140, 146, 153 and 254; (e) through (g) = Sum of Lines 56, 61, 140, 146, 155, 157, 256, and 258		<b>169</b>	<b>1</b>	<b>5</b>		<b>\$6,011,980</b>	<b>(\$8,221)</b>	<b>\$105,299</b>				

The Narragansett Electric Company d/b/a National Grid  
Incremental FTEs -- Total  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

		Ask					
		FTEs			Costs		
		(a)	(b)	(c)=(a)+(b)	(d)	(e)	(f)=(d)+(e)
		Union	Non-Union	Total	Union	Non-Union	Total
1	<b>Narragansett Electric:</b>						
2	Incremental Distributed Generation	3	0	3	\$230,256		\$230,256
3	Incremental Additions	29	3	32	\$1,976,564	\$227,574	\$2,204,138
4	Incremental Overtime	0	0	0	\$27,175		\$27,175
5	Incremental Attrition	(3)	0	(3)	(\$107,016)		(\$107,016)
6	Gross Incremental Salaries	29	3	32	\$2,126,979	\$227,574	\$2,354,553
7	% wage increases through the Rate Year				3.36%	7.29%	
8	Gross Salaries at end of Rate Year				\$2,198,445	\$244,164	\$2,442,610
9	O&M Portion Ratio				47.16%	44.80%	
10	<b>O&amp;M Salaries at end of Rate Year</b>				<b>\$1,036,787</b>	<b>\$109,386</b>	<b>\$1,146,172</b>
11							
12	% wage increases through Data Year 1				3.11%	3.00%	
13	<b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$1,069,031</b>	<b>\$112,667</b>	<b>\$1,181,698</b>
14							
15	% wage increases through Data Year 2				2.72%	3.00%	
16	<b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$1,098,109</b>	<b>\$116,047</b>	<b>\$1,214,156</b>
17							
18							
19							
20							
21							
22	<b>Narragansett Gas:</b>						
23	Incremental Additions	30	6	36	\$1,992,512	\$544,285	\$2,536,797
24	Incremental Overtime	0	0	0	\$196,581		\$196,581
25	Incremental Attrition	(6)	0	(6)	(\$183,744)		(\$183,744)
26	Gross Incremental Salaries	24	6	30	\$2,005,349	\$544,285	\$2,549,634
27	% wage increases through the Rate Year				2.92%	7.29%	
28	Gross Salaries at end of Rate Year				\$2,063,905	\$583,963	\$2,647,869
29	O&M Portion Ratio				45.26%	36.12%	
30	<b>O&amp;M Salaries at end of Rate Year</b>				<b>\$934,123</b>	<b>\$210,928</b>	<b>\$1,145,051</b>
31							
32	% wage increases through Data Year 1				2.73%	3.00%	
33	<b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$959,625</b>	<b>\$217,255</b>	<b>\$1,176,880</b>
34							
35	% wage increases through Data Year 2				2.24%	3.00%	
36	<b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$981,121</b>	<b>\$223,773</b>	<b>\$1,204,894</b>
37							
38							
39							
40							
41							
42	<b>Service Company to Electric:</b>						
43	Incremental Distributed Generation	2	15	17	\$138,836	\$1,439,639	\$1,578,475
44	Incremental Additions	3	87	90	\$216,614	\$9,341,093	\$9,557,707
45	Gross Incremental Salaries	5	102	107	\$355,450	\$10,780,732	\$11,136,182
46	% to Narragansett Electric				7.69%	6.18%	
47	Narragansett Electric Share				\$27,337	\$665,802	\$693,138
48	% wage increases through the Rate Year				3.31%	7.29%	
49	Gross Salaries at end of Rate Year				\$28,241	\$714,339	\$742,580
50	O&M Portion Ratio				38.99%	61.44%	
51	<b>O&amp;M Salaries at end of Rate Year</b>				<b>\$11,011</b>	<b>\$438,890</b>	<b>\$449,901</b>
52							
53	% wage increases through Data Year 1				3.08%	3.00%	
54	<b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$11,350</b>	<b>\$452,056</b>	<b>\$463,407</b>
55							
56	% wage increases through Data Year 2				2.68%	3.00%	
57	<b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$11,655</b>	<b>\$465,618</b>	<b>\$477,273</b>
58							
59							
60							
61							
62							
63	<b>Service Company to Gas:</b>						
64	Incremental Distributed Generation	2	15	17	\$138,836	\$1,439,639	\$1,578,475
65	Incremental Additions	3	87	90	\$216,614	\$9,341,093	\$9,557,707
66	Gross Incremental Salaries	5	102	107	\$355,450	\$10,780,732	\$11,136,182
67	% to Narragansett Gas				3.55%	3.73%	
68	Narragansett Gas Share				\$12,603	\$402,052	\$414,655
69	% wage increases through the Rate Year				4.50%	7.29%	
70	Gross Salaries at end of Rate Year				\$13,170	\$431,361	\$444,531
71	O&M Portion Ratio				54.32%	60.01%	
72	<b>O&amp;M Salaries at end of Rate Year</b>				<b>\$7,154</b>	<b>\$258,860</b>	<b>\$266,014</b>
73							
74	% wage increases through Data Year 1				3.36%	3.00%	
75	<b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$7,394</b>	<b>\$266,626</b>	<b>\$274,020</b>
76							
77	% wage increases through Data Year 2				1.81%	3.00%	
78	<b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$7,528</b>	<b>\$274,624</b>	<b>\$282,153</b>

The Narragansett Electric Company d/b/a National Grid  
Incremental FTEs -- Total  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Hired						Remaining					
	FTEs			Costs			FTEs			Costs		
	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total
1 <b>Narragansett Electric:</b>												
2 Incremental Distributed Generation	0	0	0			\$0	3	0	3	\$230,256	\$0	\$230,256
3 Incremental Additions	19	2	21	\$1,326,044	\$151,716	\$1,477,760	10	1	11	\$650,520	\$75,858	\$726,378
4 Incremental Overtime	0	0	0			\$0	0	0	0	\$27,175	\$0	\$27,175
5 Incremental Attrition	0	0	0			\$0	(3)	0	(3)	(\$107,016)	\$0	(\$107,016)
6 Gross Incremental Salaries	19	2	21	\$1,326,044	\$151,716	\$1,477,760	10	1	11	\$800,935	\$75,858	\$876,793
7 % wage increases through the Rate Year				3.36%	7.29%					3.36%	7.29%	
8 Gross Salaries at end of Rate Year				\$1,370,599	\$162,776	\$1,533,375				\$827,846	\$81,388	\$909,234
9 O&M Portion Ratio				47.16%	44.80%					47.16%	44.80%	
10 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$646,375</b>	<b>\$72,924</b>	<b>\$719,298</b>				<b>\$390,412</b>	<b>\$36,462</b>	<b>\$426,874</b>
11												
12 % wage increases through Data Year 1				3.11%	3.00%					3.11%	3.00%	
13 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$666,477</b>	<b>\$75,111</b>	<b>\$741,588</b>				<b>\$402,554</b>	<b>\$37,556</b>	<b>\$440,110</b>
14												
15 % wage increases through Data Year 2				2.72%	3.00%					2.72%	3.00%	
16 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$684,605</b>	<b>\$77,365</b>	<b>\$761,970</b>				<b>\$413,504</b>	<b>\$38,682</b>	<b>\$452,186</b>
17												
18												
19												
20												
21												
22 <b>Narragansett Gas:</b>												
23 Incremental Distributed Generation	6	1	7	\$463,034	\$118,081	\$581,115	24	5	29	\$1,529,478	\$426,204	\$1,955,682
24 Incremental Additions	0	0	0			\$0	0	0	0	\$196,581	\$0	\$196,581
25 Incremental Overtime	0	0	0			\$0	(6)	0	(6)	(\$183,744)	\$0	(\$183,744)
26 Incremental Attrition	6	1	7	\$463,034	\$118,081	\$581,115	18	5	23	\$1,542,315	\$426,204	\$1,968,519
27 % wage increases through the Rate Year				2.92%	7.29%					2.92%	7.29%	
28 Gross Salaries at end of Rate Year				\$476,555	\$126,689	\$603,244				\$1,587,351	\$457,274	\$2,044,625
29 O&M Portion Ratio				45.26%	36.12%					45.26%	36.12%	
30 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$215,689</b>	<b>\$45,760</b>	<b>\$261,449</b>				<b>\$718,435</b>	<b>\$165,167</b>	<b>\$883,602</b>
31												
32 % wage increases through Data Year 1				2.73%	3.00%					2.73%	3.00%	
33 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$221,577</b>	<b>\$47,133</b>	<b>\$268,710</b>				<b>\$738,048</b>	<b>\$170,122</b>	<b>\$908,171</b>
34												
35 % wage increases through Data Year 2				2.24%	3.00%					2.24%	3.00%	
36 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$226,540</b>	<b>\$48,547</b>	<b>\$275,087</b>				<b>\$754,580</b>	<b>\$175,226</b>	<b>\$929,807</b>
37												
38												
39												
40												
41												
42 <b>Service Company to Electric:</b>												
43 Incremental Distributed Generation	0	2	2		\$180,000	\$180,000	2	13	15	\$138,836	\$1,259,639	\$1,398,475
44 Incremental Additions	0	31	31	\$0	\$3,438,856	\$3,438,856	3	56	59	\$216,614	\$5,902,237	\$6,118,851
45 Gross Incremental Salaries	0	33	33	\$0	\$3,618,856	\$3,618,856	5	69	74	\$355,450	\$7,161,876	\$7,517,326
46 % to Narragansett Electric				7.69%	6.18%					7.69%	6.18%	
47 Narragansett Electric Share				\$0	\$223,495	\$223,495				\$27,337	\$442,307	\$469,643
48 % wage increases through the Rate Year				3.31%	7.29%					3.31%	7.29%	
49 Gross Salaries at end of Rate Year				\$0	\$239,788	\$239,788				\$28,241	\$474,551	\$502,792
50 O&M Portion Ratio				38.99%	61.44%					38.99%	61.44%	
51 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$0</b>	<b>\$147,326</b>	<b>\$147,326</b>				<b>\$11,011</b>	<b>\$291,564</b>	<b>\$302,575</b>
52												
53 % wage increases through Data Year 1				3.08%	3.00%					3.08%	3.00%	
54 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$0</b>	<b>\$151,745</b>	<b>\$151,745</b>				<b>\$11,350</b>	<b>\$300,311</b>	<b>\$311,661</b>
55												
56 % wage increases through Data Year 2				2.68%	3.00%					2.68%	3.00%	
57 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$0</b>	<b>\$156,298</b>	<b>\$156,298</b>				<b>\$11,655</b>	<b>\$309,320</b>	<b>\$320,975</b>
58												
59												
60												
61												
62												
63 <b>Service Company to Gas:</b>												
64 Incremental Distributed Generation	0	2	2	\$0	\$180,000	\$180,000	2	13	15	\$138,836	\$1,259,639	\$1,398,475
65 Incremental Additions	0	31	31	\$0	\$3,438,856	\$3,438,856	3	56	59	\$216,614	\$5,902,237	\$6,118,851
66 Gross Incremental Salaries	0	33	33	\$0	\$3,618,856	\$3,618,856	5	69	74	\$355,450	\$7,161,876	\$7,517,326
67 % to Narragansett Gas				3.55%	3.73%					3.55%	3.73%	
68 Narragansett Gas Share				\$0	\$134,960	\$134,960				\$12,603	\$267,092	\$279,695
69 % wage increases through the Rate Year				4.50%	7.29%					4.50%	7.29%	
70 Gross Salaries at end of Rate Year				\$0	\$144,799	\$144,799				\$13,170	\$286,563	\$299,733
71 O&M Portion Ratio				54.32%	60.01%					54.32%	60.01%	
72 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$0</b>	<b>\$86,894</b>	<b>\$86,894</b>				<b>\$7,154</b>	<b>\$171,966</b>	<b>\$179,120</b>
73												
74 % wage increases through Data Year 1				3.36%	3.00%					3.36%	3.00%	
75 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$0</b>	<b>\$89,500</b>	<b>\$89,500</b>				<b>\$7,394</b>	<b>\$177,125</b>	<b>\$184,520</b>
76												
77 % wage increases through Data Year 2				1.81%	3.00%					1.81%	3.00%	
78 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$0</b>	<b>\$92,185</b>	<b>\$92,185</b>				<b>\$7,528</b>	<b>\$182,439</b>	<b>\$189,967</b>

The Narragansett Electric Company d/b/a National Grid  
Incremental FTEs – Total  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Keep in rate year: CEI Consultant and 50% of remaining						Move to Data Year 1					
	FTEs			Costs			FTEs			Costs		
	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total
1 <b>Narragansett Electric:</b>												
2 Incremental Distributed Generation	0	0	0			\$0	3	0	3	\$230,256	\$0	\$230,256
3 Incremental Additions	5	1	6	\$325,260	\$75,858	\$401,118	5	0	5	\$325,260	\$0	\$325,260
4 Incremental Overtime	0	0	0	\$13,588	\$0	\$13,588	0	0	0	\$13,588	\$0	\$13,588
5 Incremental Attrition	(2)	0	(2)	(\$71,344)	\$0	(\$71,344)	(1)	0	(1)	(\$35,672)	\$0	(\$35,672)
6 Gross Incremental Salaries	3	1	4	\$267,504	\$75,858	\$343,362	7	0	7	\$533,432	\$0	\$533,432
7 % wage increases through the Rate Year				3.36%	7.29%					3.36%	7.29%	
8 Gross Salaries at end of Rate Year				\$276,492	\$81,388	\$357,880				\$551,355	\$0	\$551,355
9 O&M Portion Ratio				47.16%	44.80%					47.16%	44.80%	
10 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$130,393</b>	<b>\$36,462</b>	<b>\$166,855</b>				<b>\$260,019</b>	<b>\$0</b>	<b>\$260,019</b>
11												
12 % wage increases through Data Year 1				3.11%	3.00%					3.11%	3.00%	
13 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$134,449</b>	<b>\$37,556</b>	<b>\$172,004</b>				<b>\$268,106</b>	<b>\$0</b>	<b>\$268,106</b>
14												
15 % wage increases through Data Year 2				2.72%	3.00%					2.72%	3.00%	
16 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$138,106</b>	<b>\$38,682</b>	<b>\$176,788</b>				<b>\$275,398</b>	<b>\$0</b>	<b>\$275,398</b>
17												
18												
19												
20												
21												
22 <b>Narragansett Gas:</b>												
23 Incremental Distributed Generation	12	3	15	\$764,739	\$255,722	\$1,020,461	8	2	10	\$509,826	\$170,482	\$680,308
24 Incremental Additions	0	0	0	\$98,291	\$0	\$98,291	0	0	0	\$98,291	\$0	\$98,291
25 Incremental Attrition	(3)	0	(3)	(\$91,872)	\$0	(\$91,872)	(3)	0	(3)	(\$91,872)	\$0	(\$91,872)
26 Gross Incremental Salaries	9	3	12	\$771,158	\$255,722	\$1,026,880	5	2	7	\$516,245	\$170,482	\$686,726
27 % wage increases through the Rate Year				2.92%	7.29%					2.92%	7.29%	
28 Gross Salaries at end of Rate Year				\$793,675	\$274,365	\$1,068,040				\$531,319	\$182,910	\$714,229
29 O&M Portion Ratio				45.26%	36.12%					45.26%	36.12%	
30 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$359,217</b>	<b>\$99,100</b>	<b>\$458,318</b>				<b>\$240,475</b>	<b>\$66,067</b>	<b>\$306,542</b>
31												
32 % wage increases through Data Year 1				2.73%	3.00%					2.73%	3.00%	
33 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$369,024</b>	<b>\$102,073</b>	<b>\$471,098</b>				<b>\$247,040</b>	<b>\$68,049</b>	<b>\$315,089</b>
34												
35 % wage increases through Data Year 2				2.24%	3.00%					2.24%	3.00%	
36 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$377,290</b>	<b>\$105,136</b>	<b>\$482,426</b>				<b>\$252,574</b>	<b>\$70,090</b>	<b>\$322,664</b>
37												
38												
39												
40												
41												
42 <b>Service Company to Electric:</b>												
43 Incremental Distributed Generation	0	1	1	\$100,000	\$100,000	\$100,000	1	4	5	\$69,418	\$410,000	\$479,418
44 Incremental Additions	2	28	30	\$144,409	\$2,951,119	\$3,095,528	1	19	20	\$72,205	\$2,002,545	\$2,074,749
45 Gross Incremental Salaries	2	29	31	\$144,409	\$3,051,119	\$3,195,528	2	23	25	\$141,623	\$2,412,545	\$2,554,167
46 % to Narragansett Electric				7.69%	6.18%					7.69%	6.18%	
47 Narragansett Electric Share				\$11,106	\$188,432	\$199,539				\$10,892	\$148,995	\$159,887
48 % wage increases through the Rate Year				3.31%	7.29%					3.31%	7.29%	
49 Gross Salaries at end of Rate Year				\$11,474	\$202,169	\$213,643				\$11,252	\$159,857	\$171,109
50 O&M Portion Ratio				38.99%	61.44%					38.99%	61.44%	
51 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$4,474</b>	<b>\$124,213</b>	<b>\$128,686</b>				<b>\$4,387</b>	<b>\$98,216</b>	<b>\$102,603</b>
52												
53 % wage increases through Data Year 1				3.08%	3.00%					3.08%	3.00%	
54 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$4,611</b>	<b>\$127,939</b>	<b>\$132,550</b>				<b>\$4,522</b>	<b>\$101,163</b>	<b>\$105,685</b>
55												
56 % wage increases through Data Year 2				2.68%	3.00%					2.68%	3.00%	
57 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$4,735</b>	<b>\$131,777</b>	<b>\$136,512</b>				<b>\$4,644</b>	<b>\$104,197</b>	<b>\$108,841</b>
58												
59												
60												
61												
62												
63 <b>Service Company to Gas:</b>												
64 Incremental Distributed Generation	0	1	1	\$0	\$100,000	\$100,000	1	4	5	\$69,418	\$410,000	\$479,418
65 Incremental Additions	2	28	30	\$144,409	\$2,951,119	\$3,095,528	1	19	20	\$72,205	\$2,002,545	\$2,074,749
66 Gross Incremental Salaries	2	29	31	\$144,409	\$3,051,119	\$3,195,528	2	23	25	\$141,623	\$2,412,545	\$2,554,167
67 % to Narragansett Gas				3.55%	3.73%					3.55%	3.73%	
68 Narragansett Gas Share				\$5,120	\$113,787	\$118,907				\$5,021	\$89,972	\$94,994
69 % wage increases through the Rate Year				4.50%	7.29%					4.50%	7.29%	
70 Gross Salaries at end of Rate Year				\$5,351	\$122,082	\$127,433				\$5,247	\$96,531	\$101,779
71 O&M Portion Ratio				54.32%	60.01%					54.32%	60.01%	
72 <b>O&amp;M Salaries at end of Rate Year</b>				<b>\$2,906</b>	<b>\$73,261</b>	<b>\$76,168</b>				<b>\$2,850</b>	<b>\$57,928</b>	<b>\$60,779</b>
73												
74 % wage increases through Data Year 1				3.36%	3.00%					3.36%	3.00%	
75 <b>O&amp;M Salaries at end of Data Year 1</b>				<b>\$3,004</b>	<b>\$75,459</b>	<b>\$78,463</b>				<b>\$2,946</b>	<b>\$59,666</b>	<b>\$62,612</b>
76												
77 % wage increases through Data Year 2				1.81%	3.00%					1.81%	3.00%	
78 <b>O&amp;M Salaries at end of Data Year 2</b>				<b>\$3,058</b>	<b>\$77,723</b>	<b>\$80,782</b>				<b>\$2,999</b>	<b>\$61,456</b>	<b>\$64,456</b>

The Narragansett Electric Company d/b/a National Grid  
Incremental FTEs -- Total  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Move to Data Year 2						
	FTEs			Costs		(f)=(d)+(e)
	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	
1 <b>Narragansett Electric:</b>						
2 Incremental Distributed Generation	0	0	0	\$0	\$0	\$0
3 Incremental Additions	0	0	0	\$0	\$0	\$0
4 Incremental Overtime	0	0	0	\$0	\$0	\$0
5 Incremental Attrition	0	0	0	\$0	\$0	\$0
6 Gross Incremental Salaries	0	0	0	\$0	\$0	\$0
7 % wage increases through the Rate Year				3.36%	7.29%	
8 Gross Salaries at end of Rate Year				\$0	\$0	\$0
9 O&M Portion Ratio				47.16%	44.80%	
10 <b>O&amp;M Salaries at end of Rate Year</b>				\$0	\$0	\$0
11						
12 % wage increases through Data Year 1				3.11%	3.00%	
13 <b>O&amp;M Salaries at end of Data Year 1</b>				\$0	\$0	\$0
14						
15 % wage increases through Data Year 2				2.72%	3.00%	
16 <b>O&amp;M Salaries at end of Data Year 2</b>				\$0	\$0	\$0
17						
18						
19						
20						
21						
22 <b>Narragansett Gas:</b>						
23 Incremental Additions	4	0	4	\$254,913	\$0	\$254,913
24 Incremental Overtime	0	0	0	\$0	\$0	\$0
25 Incremental Attrition	0	0	0	\$0	\$0	\$0
26 Gross Incremental Salaries	4	0	4	\$254,913	\$0	\$254,913
27 % wage increases through the Rate Year				2.92%	7.29%	
28 Gross Salaries at end of Rate Year				\$262,356	\$0	\$262,356
29 O&M Portion Ratio				45.26%	36.12%	
30 <b>O&amp;M Salaries at end of Rate Year</b>				\$118,743	\$0	\$118,743
31						
32 % wage increases through Data Year 1				2.73%	3.00%	
33 <b>O&amp;M Salaries at end of Data Year 1</b>				\$121,984	\$0	\$121,984
34						
35 % wage increases through Data Year 2				2.24%	3.00%	
36 <b>O&amp;M Salaries at end of Data Year 2</b>				\$124,717	\$0	\$124,717
37						
38						
39						
40						
41						
42 <b>Service Company to Electric:</b>						
43 Incremental Distributed Generation	1	7	8	\$69,418	\$675,000	\$744,418
44 Incremental Additions	0	9	9	\$0	\$948,574	\$948,574
45 Gross Incremental Salaries	1	16	17	\$69,418	\$1,623,574	\$1,692,992
46 % to Narragansett Electric				7.69%	6.18%	
47 Narragansett Electric Share				\$5,339	\$100,269	\$105,608
48 % wage increases through the Rate Year				3.31%	7.29%	
49 Gross Salaries at end of Rate Year				\$5,515	\$107,579	\$113,095
50 O&M Portion Ratio				38.99%	61.44%	
51 <b>O&amp;M Salaries at end of Rate Year</b>				\$2,150	\$66,097	\$68,247
52						
53 % wage increases through Data Year 1				3.08%	3.00%	
54 <b>O&amp;M Salaries at end of Data Year 1</b>				\$2,217	\$68,079	\$70,296
55						
56 % wage increases through Data Year 2				2.68%	3.00%	
57 <b>O&amp;M Salaries at end of Data Year 2</b>				\$2,276	\$70,122	\$72,398
58						
59						
60						
61						
62						
63 <b>Service Company to Gas:</b>						
64 Incremental Distributed Generation	1	7	8	\$69,418	\$675,000	\$744,418
65 Incremental Additions	0	9	9	\$0	\$948,574	\$948,574
66 Gross Incremental Salaries	1	16	17	\$69,418	\$1,623,574	\$1,692,992
67 % to Narragansett Gas				3.55%	3.73%	
68 Narragansett Gas Share				\$2,461	\$60,549	\$63,010
69 % wage increases through the Rate Year				4.50%	7.29%	
70 Gross Salaries at end of Rate Year				\$2,572	\$64,963	\$67,535
71 O&M Portion Ratio				54.32%	60.01%	
72 <b>O&amp;M Salaries at end of Rate Year</b>				\$1,397	\$38,984	\$40,381
73						
74 % wage increases through Data Year 1				3.36%	3.00%	
75 <b>O&amp;M Salaries at end of Data Year 1</b>				\$1,444	\$40,154	\$41,598
76						
77 % wage increases through Data Year 2				1.81%	3.00%	
78 <b>O&amp;M Salaries at end of Data Year 2</b>				\$1,470	\$41,358	\$42,829

The Narragansett Electric Company d/b/a National Grid  
Vacancies  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Req. Identifier	Company	Title (BL)	Band	Union Code	# Openings Left To Fill (Hired) as of	Justification	Salary	Total Salary (Salary * Openings Left to Fill)
20152566	Narragansett Elec	C&M Tech B	Union	USW12431-01	3	Replacement	\$ 79,513.60	\$ 238,540.80
20162708	Narragansett Elec	Saw Cutter	Union	USW12431-01	1	Replacement	\$ 43,638.40	\$ 43,638.40
20163305	Narragansett Elec	C&M Tech C	Union	USW12431-01	1	Replacement	\$ 59,603.89	\$ 59,603.89
20163379	Narragansett Elec	Supervisor, CMS	E	* Mgmt	1	Replacement	\$ 101,000.00	\$ 101,000.00
20170268	Narragansett Elec	Const Maint Technician B or C or Laborer depending on applicant qualifications	Union	BUW310-Gas	1	Replacement	\$ 38,667.20	\$ 38,667.20
20170532	Narragansett Elec	Clerk - CMS (Local 310)	Union	BUW310-Elec	1	Replacement	\$ 57,116.80	\$ 57,116.80
20170542	Narragansett Elec	Troubleshooter	Union	BUW310-Elec	1	Replacement	\$ 101,545.60	\$ 101,545.60
20170592	Narragansett Elec	Auto/Truck Technician 3/C, Certified	Union	BUW310-Elec	1	Replacement	\$ 65,561.60	\$ 65,561.60
20170593	Narragansett Elec	Auto/Truck Technician 3/C, Certified	Union	USW12431-01	1	Replacement	\$ 66,268.80	\$ 66,268.80
20170644	Narragansett Elec	Working Leader	Union	BUW310-Elec	1	Replacement	\$ 93,423.20	\$ 93,423.20
20170880	Narragansett Elec	Meter Service Representative (Local 310)	Union	BUW310-Elec	4	Replacement	\$ 41,710.66	\$ 166,842.64
20170901	Narragansett Elec	Apprentice Lineworker	Union	BUW310-Elec	5	Replacement	\$ 67,870.40	\$ 339,352.00
20171043	Narragansett Elec	Meter Service Representative (Local 310)	Union	BUW310-Elec	3	Replacement	\$ 45,458.40	\$ 136,375.20
20171044	Narragansett Elec	Meter Worker C (Local 310)	Union	BUW310-Elec	3	Replacement	\$ 67,342.31	\$ 202,026.93
20171185	Narragansett Elec	Troubleshooter	Union	BUW310-Elec	1	Replacement	\$ 101,545.60	\$ 101,545.60
20171339	Narragansett Elec	Manager, Gas Maintenance and	D	* Mgmt	1	Replacement	\$ 122,163.52	\$ 122,163.52
20171347	Narragansett Elec	Operations Clerk	Union	BUW310-Elec	1	Replacement	\$ 54,548.00	\$ 54,548.00
20171412	Narragansett Elec	Temporary Meter Service Reps - RI	Union	BUW310-Gas	4	Replacement	\$ 43,104.69	\$ 172,418.76
20171524	Narragansett Elec	Inspector A	Union	USW12431-01	1	Replacement	\$ 86,261.07	\$ 86,261.07

35

\$ 1,336,344 \$ 2,246,900

Electric	Electric Salary	Gas	Gas Salary
		3.0	\$ 238,540.80
		1.0	\$ 43,638.40
		1.0	\$ 59,603.89
1.0	\$ 101,000.00		
		1.0	\$ 38,667.20
1.0	\$ 57,116.80		
1.0	\$ 101,545.60		
1.0	\$ 65,561.60		
		1.0	\$ 66,268.80
1.0	\$ 93,423.20		
4.0	\$ 166,842.64		
5.0	\$ 339,352.00		
3.0	\$ 136,375.20		
3.0	\$ 202,026.93		
1.0	\$ 101,545.60		
		1.0	\$ 122,163.52
1.0	\$ 54,548.00		
4.0	\$ 172,418.76		
		1.0	\$ 86,261.07

**Total** 26.0 \$ 1,591,756 9.0 \$ 655,144  
**Union** 25.0 \$ 1,490,756 8.0 \$ 532,980  
**Non-Union** 1.0 \$ 101,000 1.0 \$ 122,164

The Narragansett Electric Company d/b/a National Grid  
Union Wage Increase - Electric  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Narragansett Electric Company											
	Service Company:						Electric Affiliates:					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1 Affiliation	BUW	BUW	IBEW	UWUA	IBEW	USW		IBEW	IBEW	USW		
2 Local Union	0310	0310	0326	036N	048A	0SW1		0097	097C	0SW1		
3 Contract Expires	5/11/2022	5/11/2022	5/11/2022	5/11/2022	5/11/2022	6/1/2019		3/28/2020	3/27/2021	6/1/2019		
4 2017 Effective Date	2.5% - 5/12/17	5/12/17	5/12/17	5/12/17	5/12/17	06/24/17		2.5% - 4/02/17	2% - 4/02/17	06/24/17		
5 2018 Effective Date	2.5% - 5/12/18	5/12/18	5/12/18	5/12/18	5/12/18	06/23/18		2.5% - 4/01/18	2% - 4/01/18	06/23/18		
6 2019 Effective Date	2.75% - 5/12/19	5/12/19	5/12/19	5/12/19	5/12/19	2.50%		2.5% - 3/31/19	2% - 3/31/19	2.25%		
7 2020 Effective Date	3.0% - 5/12/20	5/12/20	5/12/20	5/12/20	5/12/20	2.50%		2.50%	2% - 3/31/20	2.25%		
8 2021 Effective Date	3.0% - 5/12/21	5/12/21	5/12/21	5/12/21	5/12/21	2.50%		2.50%	2.00%	2.25%		
9												
10 Salary @ 6/30/17	\$23,845,332	\$977,779	\$9,176,370	\$7,107,397	\$7,716,475	\$2,154,152	\$27,132,174	\$247,671,677	\$12,308,871	\$20,356,627	\$280,337,175	
11 Year Ended 6/30/18	\$23,926,994	\$981,128	\$9,207,796	\$7,131,738	\$7,742,901	\$2,155,214	\$27,218,777	\$249,215,384	\$12,370,246	\$20,366,666	\$281,952,296	
12 Rate	0.34%	0.34%	0.34%	0.34%	0.34%	0.05%	0.32%	0.62%	0.50%	0.05%	0.58%	
13 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
14												
15 Year Ended 6/30/19	\$24,533,539	\$1,005,999	\$9,441,212	\$7,312,526	\$7,939,183	\$2,203,827	\$27,902,747	\$255,463,157	\$12,618,339	\$20,824,916	\$288,906,412	
16 Rate	2.53%	2.53%	2.53%	2.53%	2.53%	2.26%	2.51%	2.51%	2.01%	2.25%	2.47%	
17 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
18												
19 Two months ended 8/31/19	\$4,265,873	\$174,922	\$1,641,631	\$1,271,496	\$1,380,459	\$383,497	\$4,852,006	\$44,200,064	\$2,175,291	\$3,615,191	\$49,990,547	
20 Rate	2.74%	2.74%	2.74%	2.74%	2.74%	2.50%	2.72%	2.48%	1.99%	2.25%	2.45%	
21 Portion of Year	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	
22												
23 Salary @ 8/31/19	\$24,647,711	\$1,010,681	\$9,485,148	\$7,346,556	\$7,976,129	\$2,213,181	\$28,031,696	\$256,541,207	\$12,660,992	\$20,904,468	\$290,106,667	
24												
25 Year Ended 8/31/20	\$25,413,593	\$1,042,086	\$9,779,882	\$7,574,837	\$8,223,972	\$2,274,696	\$28,895,473	\$263,667,641	\$12,949,297	\$21,433,128	\$298,050,066	
26 Rate	3.11%	3.11%	3.11%	3.11%	3.11%	2.78%	3.08%	2.78%	2.28%	2.53%	2.74%	
27 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
28												
29 Year Ended 8/31/21	\$26,105,132	\$1,070,443	\$10,046,006	\$7,780,959	\$8,447,758	\$2,325,223	\$29,670,389	\$269,528,605	\$13,172,496	\$21,855,752	\$304,556,853	
30 Rate	2.72%	2.72%	2.72%	2.72%	2.72%	2.22%	2.68%	2.22%	1.72%	1.97%	2.18%	
31 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

**Column Notes**

(g), (k) (Line 11 - Line 10) / Line 10 / Line 13

**Line Notes**

- 1-8 Collective Bargaining Agreements
- 10 Human Resources
- 11 Line 10 \* (1 + Line 12) \* Line 13, +/- rounding
- 12 Number of effective days from Line 5 / 365 days \* effective rates from Line 5
- 13 365 days / 365 days
- 15 Line 11 \* (1 + Line 16) \* Line 17, +/- rounding
- 16 Number of effective days from Line 5 / 365 days \* effective rates from Line 5 + Number of effective days from Line 6 / 365 days \* effective rates from Line 6
- 17 365 days / 365 days
- 19 Line 15 \* (1 + Line 20) \* Line 21, +/- rounding
- 20 Number of effective days from Line 6 / 365 days \* effective rates from Line 6
- 21 62 days / 365 days
- 25 Line 23 \* (1 + Line 26) \* Line 27, +/- rounding
- 26 Number of effective days from Line 6 / 365 days \* effective rates from Line 6 + Number of effective days from Line 7 / 365 days \* effective rates from Line 7
- 27 365 days / 365 days
- 29 Line 25 \* (1 + Line 30) \* Line 31, +/- rounding
- 30 Number of effective days from Line 7 / 365 days \* effective rates from Line 7 + Number of effective days from Line 8 / 365 days \* effective rates from Line 8
- 31 365 days / 365 days

The Narragansett Electric Company d/b/a National Grid  
Union Wage Increase - Gas  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Narragansett Electric Company - Gas				Service Company:				Gas Affiliates:				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1 Affiliation	BUW	USW	BUW		TWU	UWUA	USW	USW		IBEW	IBEW	USW	
2 Local Union	0310	OSW1	310B		0101	036N	OSW1	OUS3		0097	097C	OUS3	
3 Contract Expires	5/11/2022	6/1/2019	5/11/2022		10/15/2019	5/11/2022	6/1/2019	6/24/2018		3/28/2020	3/27/2021	6/24/2018	
4 2017 Effective Date	2.5% -	2.25% -	2.5% -		1.5% -	2.5% -	2.25% -	2.25% -		2.5% -	4/02/17	2% - 4/02/17	2.25% -
	5/12/17	06/24/17	5/12/17		10/16/17	5/12/17	06/24/17	2/28/17				2/28/17	
	2.5% -	2.25% -	2.5% -		04/16/18 &	2.5% -	2.25% -	2.5% -				2.5% -	
5 2018 Effective Date	5/12/18	06/23/18	5/12/18		1.5% -	5/12/18	06/23/18	06/25/18		2.5% -	4/01/18	2% - 4/01/18	06/25/18
	2.75% -		2.75% -		1.5% -	2.75% -							
6 2019 Effective Date	5/12/19	2.25%	5/12/19		4/16/19	5/12/19	2.25%	2.50%		2.5% -	3/31/19	2% - 3/31/19	2.50%
	3.00% -		3.00% -			3.00% -							
7 2020 Effective Date	5/12/20	2.25%	5/12/20		1.50%	5/12/20	2.25%	2.50%		2.50%	2% - 3/29/20	2.50%	
	3.00% -		3.00% -			3.00% -							
8 2021 Effective Date	5/12/21	2.25%	5/12/21		1.50%	5/12/21	2.25%	2.50%		2.50%	2.00%	2.50%	
9													
10 Salary @ 6/30/17	\$6,363,074	\$20,356,627	\$4,786,255	\$31,505,956	\$21,542,231	\$7,107,397	\$2,154,152	\$15,036,363	\$45,840,144	\$247,671,677	\$12,308,871	\$47,181,867	\$307,162,415
11 Year Ended 6/30/18	\$6,384,865	\$20,366,666	\$4,802,646	\$31,554,177	\$21,838,930	\$7,131,738	\$2,155,214	\$15,042,542	\$46,168,424	\$249,215,384	\$12,370,246	\$47,201,257	\$308,786,887
12 Rate	0.34%	0.05%	0.34%	0.15%	1.38%	0.34%	0.05%	0.04%	0.72%	0.62%	0.50%	0.04%	0.53%
13 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
14													
15 Year Ended 6/30/19	\$6,546,720	\$20,824,916	\$4,924,392	\$32,296,029	\$22,627,366	\$7,312,526	\$2,203,707	\$15,418,606	\$47,562,205	\$255,463,157	\$12,618,339	\$48,381,288	\$316,462,784
16 Rate	2.53%	2.25%	2.53%	2.35%	3.61%	2.53%	2.25%	2.50%	3.02%	2.51%	2.01%	2.50%	2.49%
17 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18													
19 Two months ended 8/31/19	\$1,138,339	\$3,615,191	\$856,249	\$5,609,779	\$4,001,159	\$1,271,496	\$382,562	\$2,683,424	\$8,338,641	\$44,200,064	\$2,175,291	\$8,420,186	\$54,795,541
20 Rate	2.74%	2.25%	2.74%	2.42%	6.02%	2.74%	2.25%	2.50%	4.20%	2.48%	1.99%	2.50%	2.47%
21 Portion of Year	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%
22													
23 Salary @ 8/31/19	\$6,577,187	\$20,904,468	\$4,947,309	\$32,428,964	\$22,858,696	\$7,346,556	\$2,212,125	\$15,484,055	\$47,901,433	\$256,541,207	\$12,660,992	\$48,586,659	\$317,788,858
24													
25 Year Ended 8/31/20	\$6,781,560	\$21,433,128	\$5,101,037	\$33,315,726	\$23,753,330	\$7,574,837	\$2,268,068	\$15,914,438	\$49,510,673	\$263,667,641	\$12,950,701	\$49,937,135	\$326,555,477
26 Rate	3.11%	2.53%	3.11%	2.73%	3.91%	3.11%	2.53%	2.78%	3.36%	2.78%	2.29%	2.78%	2.76%
27 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28													
29 Year Ended 8/31/21	\$6,966,096	\$21,855,752	\$5,239,844	\$34,061,692	\$24,044,127	\$7,780,959	\$2,312,790	\$16,267,936	\$50,405,812	\$269,528,605	\$13,173,928	\$51,046,358	\$333,748,891
30 Rate	2.72%	1.97%	2.72%	2.24%	1.22%	2.72%	1.97%	2.22%	1.81%	2.22%	1.72%	2.22%	2.20%
31 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Column Notes**

(d),(i),(m) (Line 11 - Line 10) / Line 10 / Line 13

**Line Notes**

- 1-8 Collective Bargaining Agreements
- 10 Human Resources
- 11 Line 10 \* (1 + Line 12) \* Line 13, +/- rounding
- 12 Number of effective days from Line 5 / 365 days \* effective rates from Line 5
- 13 365 days / 365 days
- 15 Line 11 \* (1 + Line 16) \* Line 17, +/- rounding
- 16 Number of effective days from Line 5 / 365 days \* effective rates from Line 5 + Number of effective days from Line 6 / 365 days \* effective rates from Line 6
- 17 365 days / 365 days
- 19 Line 15 \* (1 + Line 20) \* Line 21, +/- rounding
- 20 Number of effective days from Line 6 / 365 days \* effective rates from Line 6
- 21 62 days / 365 days
- 25 Line 23 \* (1 + Line 26) \* Line 27, +/- rounding
- 26 Number of effective days from Line 6 / 365 days \* effective rates from Line 6 + Number of effective days from Line 7 / 365 days \* effective rates from Line 7
- 27 365 days / 365 days
- 29 Line 25 \* (1 + Line 30) \* Line 31, +/- rounding
- 30 Number of effective days from Line 7 / 365 days \* effective rates from Line 7 + Number of effective days from Line 8 / 365 days \* effective rates from Line 8
- 31 365 days / 365 days



The Narragansett Electric Company d/b/a National Grid  
Service Company A&G Overhead Study Adjustment  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

		TOTAL UNION ELECTRIC	TOTAL NON- UNION ELECTRIC	TOTAL ELECTRIC	TOTAL UNION GAS	TOTAL NON- UNION GAS	TOTAL GAS	
1	<b>SERVICE COMPANY:</b>							
2	Test Year O&M Wages	Page 1, Line 21	\$3,395,404	\$25,033,336	\$28,428,739	\$2,003,340	\$12,001,022	\$14,004,362
3	Test Year O&M Variable Pay	Page 1, Line 27	\$74,651	\$4,376,305	\$4,450,956	\$61,344	\$1,980,033	\$2,041,377
4	Test Year O&M Overtime	Page 1, Line 31	\$508,863	\$251,276	\$760,139	\$354,778	\$61,230	\$416,008
5	% Adjustment	7.96%						
6	Normalizing reclass from O&M to Capital - Base Labor	Line 2 * Line 7	\$270,274	\$1,992,654	\$2,262,928	\$159,466	\$955,281	\$1,114,747
7	Normalizing reclass from O&M to Capital - Variable Pay	Line 3 * Line 7	\$5,942	\$348,354	\$354,296	\$4,883	\$157,611	\$162,494
8	Normalizing reclass from O&M to Capital - Overtime Pay	Line 4 * Line 7	\$40,506	\$20,002	\$60,507	\$28,240	\$4,874	\$33,114
9	Normalizing reclass from O&M to Capital - Total	Sum of Lines 6 through 10	\$316,722	\$2,361,009	\$2,677,731	\$192,589	\$1,117,766	\$1,310,355
10								
11								
12								
13	Sending Company Code	5110						
14								
15	<b>Segment</b>	<b>Regulatory Account Category</b>	<b>Sum of Revised Total</b>	<b>Adjustment</b>				
16	<b>E</b>	Administrative & General Expenses-M	\$106,464	\$8,475				
17		Administrative & General Expenses-O	\$16,584,190	\$1,320,102				
18		Customer Accounts Expenses	\$3,108,675	\$247,451				
19		Customer Service and	\$893,483	\$71,121				
20		Distribution Expenses-M	\$1,127,355	\$89,737				
21		Distribution Expenses-O	\$5,178,922	\$412,242				
22		Sales Expenses	\$393,619	\$31,332				
23		Transmission Expenses-M	\$263,444	\$20,970				
24		Transmission Expenses-O	\$2,162,598	\$172,143				
25	<b>E Total</b>		<b>\$29,818,749</b>	<b>\$2,373,572</b>				
26	<b>G</b>	Administrative & General Expenses-M	\$5,205	\$414				
27		Administrative & General Expenses-O	\$7,392,267	\$588,424				
28		Customer Accounts Expenses	\$1,748,976	\$139,219				
29		Customer Service and	\$411,329	\$32,742				
30		Distribution Expenses-M	\$871,210	\$69,348				
31		Distribution Expenses-O	\$4,610,159	\$366,969				
32		Natural Gas Storang, Terminaling	\$818,215	\$65,130				
33		Power Production Expenses	\$40	\$3				
34		Sales Expenses	\$536,368	\$42,695				
35		Transmission Expenses-M	\$62,504	\$4,975				
36		Transmission Expenses-O	\$5,473	\$436				
37	<b>G Total</b>		<b>\$16,461,747</b>	<b>\$1,310,355</b>				
38	<b>T</b>	Administrative & General Expenses-M	\$6,732	\$536				
39		Administrative & General Expenses-O	\$1,699,686	\$135,295				
40		Customer Accounts Expenses	\$23,025	\$1,833				
41		Customer Service and	\$0	\$0				
42		Distribution Expenses-M	(\$0)	(\$0)				
43		Distribution Expenses-O	\$16,408	\$1,306				
44		Sales Expenses	\$2,640	\$210				
45		Transmission Expenses-M	\$219,772	\$17,494				
46		Transmission Expenses-O	\$1,852,824	\$147,485				
47	<b>T Total</b>		<b>\$3,821,086</b>	<b>\$304,158</b>				
48	<b>Grand Total</b>		<b>\$50,101,582</b>	<b>\$3,988,086</b>				