

The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE  
PROPRIETY OF PROPOSED TARIFF  
CHANGES

Compliance Filing

Compliance Attachment 4  
Through Compliance Attachment 10

Book 5 of 7

August 16, 2018

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

Submitted by:

nationalgrid



## Compliance Attachment 4

Narragansett Electric and Narragansett Gas Grid Modernization Revenue Requirement

Rate Years 1, 2, 3

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**RIPUC Docket No. 4770/4780**  
**Appendix 4 & 5 - Revenue Requirement Summary**  
**Page 1 of 1**

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Rhode Island Renewable Energy**  
**Annual Revenue Requirement Summary**

Line No.		Rate Year Ending <u>August 31, 2019</u>	Rate Year Ending <u>August 31, 2020</u>	Rate Year Ending <u>August 31, 2021</u>
	Grid Mod - Electric (Appendix 4):			
1	AMI Business Case	\$666,667	\$666,667	\$666,667
2	System Data Portal	\$466,667	\$700,000	\$700,000
3	GIS Enhancement (IS)	\$142,333	\$142,333	\$142,333
4	GIS Enhancement (BR)	\$0	\$1,028,000	\$1,028,000
5	DSCADA/ADMS	\$0	\$436,000	\$0
	Other Grid Mod:			
6	RTU Separation	\$0	\$184,147	\$269,992
7	Enterprise Service Bus	\$0	\$402,346	\$940,893
8	Data Lake	\$0	\$434,337	\$588,457
9	PI Historian	\$0	\$538,044	\$536,390
10	Advanced Analytics	\$0	\$819,352	\$990,044
11	Telecommunications	\$0	\$445,100	\$663,946
12	Cybersecurity	\$0	\$1,460,584	\$1,459,106
13	Subtotal - Other Grid Mod	<u>\$0</u>	<u>\$4,283,910</u>	<u>\$5,448,828</u>
14	Subtotal - Grid Mod Electric	\$1,275,667	\$7,256,910	\$7,985,828
	Special Sector Programs (Appendix 5):			
15	Electric Transportation	\$681,300	\$1,151,751	\$2,151,776
16	Electric Heat	\$0	\$0	\$0
17	Strategic Electrification Education Fund	\$7,500	\$11,250	\$18,750
18	Energy Storage	\$112,856	\$259,668	\$411,986
19	Subtotal SSP	<u>\$801,656</u>	<u>\$1,422,669</u>	<u>\$2,582,512</u>
20	<b>Total Electric</b>	<b>\$2,077,323</b>	<b>\$8,679,579</b>	<b>\$10,568,340</b>
	Grid Mod - Gas (Appendix 4):			
	Other Grid Mod:			
21	RTU Separation	\$0	\$0	\$0
22	Enterprise Service Bus	\$0	\$218,654	\$511,326
23	Data Lake	\$0	\$236,039	\$319,796
24	PI Historian	\$0	\$0	\$0
25	Advanced Analytics	\$0	\$445,275	\$538,037
26	Telecommunications	\$0	\$241,889	\$360,820
27	Cybersecurity	\$0	\$793,752	\$792,948
28	<b>Total Gas</b>	<u><b>\$0</b></u>	<u><b>\$1,935,609</b></u>	<u><b>\$2,522,927</b></u>
<b>29</b>	<b>Total Gas and Electric</b>	<u><b>\$2,077,323</b></u>	<u><b>\$10,615,188</b></u>	<u><b>\$13,091,267</b></u>

Line 1 - per Section 16 of the Amended Settlement Agreement.

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - RTU Separation  
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ 60,000	\$ 60,000
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
	Sum of Lines 1 through 12			
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Sum of Lines 14 through 21			
23	<b>Total O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
	Line 13 + Line 22			
24	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$75,637	\$74,228
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$48,510	\$126,062
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$9,702
28	Total Electric Capital Investment Component of Revenue Requirement	\$0	\$124,147	\$209,992
	Sum of Lines 25 through Line 27			
29	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
33	Total Gas Capital Investment Component of Revenue Requirement	\$0	\$0	\$0
	Sum of Lines 30 through Line 32			
34	<b>Total Electric Revenue Requirement</b>	<b>\$0</b>	<b>\$184,147</b>	<b>\$269,992</b>
	Line 13 + Line 28			
35	<b>Total Gas Revenue Requirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Line 22 + Line 33			
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	<b>\$ -</b>	<b>\$ 184,147</b>	<b>\$ 269,992</b>
	Line 34 + Line 35			

Column Notes  
(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - RTU Separation  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>		Sum of Lines 1 through 12		
		\$ -	\$ 60,000	\$ 60,000	\$ 60,000
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>		Sum of Lines 14 through 21		
		\$ -	\$ -	\$ -	\$ -
23	<b>Total O&amp;M Expenses</b>		Line 13 + Line 22		
		\$ -	\$ 60,000	\$ 60,000	\$ 60,000
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$29,106	\$75,637	\$74,228
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$48,510	\$126,062
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$9,702
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>		Sum of Lines 25 through Line 27		
		\$ -	\$29,106	\$124,147	\$209,992
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>		Sum of Lines 30 through Line 32		
		\$ -	\$0	\$0	\$0
34	<b>Total Electric Revenue Requirement</b>		Line 13 + Line 28		
		\$ -	\$89,106	\$184,147	\$269,992
35	<b>Total Gas Revenue Requirement</b>		Line 22 + Line 33		
		\$ -	\$0	\$0	\$0
36	<b>Total Electric &amp; Gas Revenue Requirement</b>		Line 34 + Line 35		
		\$ -	\$ 89,106	\$ 184,147	\$ 269,992

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - RTU Separation Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors	\$0	\$0	\$0
2	RTU Separation	\$570,000	\$0	\$0
3	Total Estimated Capital Investment	\$570,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
4	Total Allowed Capital Included in Rate Base in Current Year	Line 3 \$570,000	\$0	\$0
5	Retirements	Line 4 * 0% \$0	\$0	\$0
6	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b and c) = Prior Year Line 6	\$570,000	\$570,000
<u>Change in Net Capital Included in Rate Base</u>				
7	Capital Included in Rate Base	Line 3 \$570,000	\$0	\$0
8	Cost of Removal	\$0	\$0	\$0
9	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 8</b>	<b>\$570,000</b>	<b>\$570,000</b>
<u>Tax Depreciation</u>				
10	Vintage Year Tax Depreciation:			
11	FY 2020 Spend	Page 4 of 11, Line 21 \$21,375	\$41,148	\$38,059
12	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11 \$21,375	\$62,523	\$100,582
<u>Book Depreciation</u>				
13	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 2.89%	2.89%	2.89%
14	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b and c) = Line 1 * Line 13 \$0	\$0	\$0
15	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14 \$0	\$0	\$0
16	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 2.09%	2.09%	2.09%
17	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b and c) = Line 2 * Line 16 \$5,957	\$11,913	\$11,913
18	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17 \$5,957	\$17,870	\$29,783
19	Total Cumulative Book Depreciation	Line 18 + Line 15 \$5,957	\$17,870	\$29,783
<u>Deferred Tax Calculation:</u>				
20	Cumulative Book / Tax Timer	Line 12 - Line 19 \$15,419	\$44,654	\$70,800
21	Effective Tax Rate	21.00%	21.00%	21.00%
22	Deferred Tax Reserve	Line 20 * Line 21 \$3,238	\$9,377	\$14,868
23	Less: FY 2020 Federal NOL	\$ -	\$ -	\$ -
24	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40 \$ (1,758)	\$ (3,333)	\$ (2,981)
25	Net Deferred Tax Reserve	Sum of Lines 22 through 24 \$1,480	\$6,044	\$11,887
<u>Rate Base Calculation:</u>				
26	Cumulative Incremental Capital Included in Rate Base	Line 9 \$ 570,000	\$ 570,000	\$ 570,000
27	Accumulated Depreciation	- Line 19 (\$5,957)	(\$17,870)	(\$29,783)
28	Deferred Tax Reserve	- Line 25 (\$1,480)	(\$6,044)	(\$11,887)
29	Year End Rate Base	Sum of Lines 26 through 28 \$ 562,564	\$546,086	\$528,331
<u>Revenue Requirement Calculation:</u>				
30	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b and c) = (Prior Year Line 29 + Current Year Line 39) ÷ 2 \$281,282	\$554,325	\$537,209
31	Pre-Tax ROR	1/ 8.23%	8.23%	8.23%
32	Return and Taxes	Line 30 * Line 31 \$23,149	\$45,621	\$44,212
33	Book Depreciation	Line 14 - Line 17 \$5,957	\$11,913	\$11,913
34	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 9 * 3.176% \$0	\$18,103	\$18,103
35	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 32 through 34</b>	<b>\$75,637</b>	<b>\$74,228</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long-Term Debt	48.35%	4.62%	2.23%		2.23%
Short-Term Debt 1	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

**THE NARRAGANSETT ELECTRIC COMPANY**  
d/b/a NATIONAL GRID  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 Electric Capital Investments**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.			Fiscal Year Ending <u>March 31, 2020</u> (a)	Fiscal Year Ending <u>March 31, 2021</u> (b)	Fiscal Year Ending <u>March 31, 2022</u> (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 3	\$570,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$570,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$570,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$570,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$570,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$570,000	\$570,000	\$570,000
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%	7.219%	6.677%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$21,375	\$41,148	\$38,059
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 8	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$21,375	\$41,148	\$38,059



**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2021**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Feeder Monitor Sensors	\$0	
2	RTU Separation	\$950,000	
3	Total Estimated Capital Investment	\$950,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
4	Total Allowed Capital Included in Rate Base in Current Year	\$950,000	\$0
5	Retirements	\$0	\$0
6	Net Depreciable Capital Included in Rate Base	\$950,000	\$950,000
<u>Change in Net Capital Included in Rate Base</u>			
7	Capital Included in Rate Base	\$950,000	\$0
8	Cost of Removal	\$0	\$0
9	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>\$950,000</b>	<b>\$950,000</b>
<u>Tax Depreciation</u>			
10	Vintage Year Tax Depreciation:		
11	FY 2021 Spend	\$35,625	\$68,581
12	Cumulative Tax Depreciation	\$35,625	\$104,206
<u>Book Depreciation</u>			
13	Composite Book Depreciation Rate	2.89%	2.89%
14	Book Depreciation	\$0	\$0
15	Cumulative Book Depreciation	\$0	\$0
16	Composite Book Depreciation Rate	2.09%	2.09%
17	Book Depreciation	\$9,928	\$19,855
18	Cumulative Book Depreciation	\$9,928	\$29,783
19	Total Cumulative Book Depreciation	\$9,928	\$29,783
<u>Deferred Tax Calculation:</u>			
20	Cumulative Book / Tax Timer	\$25,698	\$74,424
21	Effective Tax Rate	21.00%	21.00%
22	Deferred Tax Reserve	\$5,396	\$15,629
23	Less: FY 2021 Federal NOL	\$0	\$0
24	Less: Proration Adjustment	(\$2,930)	(\$5,555)
25	Net Deferred Tax Reserve	\$2,467	\$10,074
<u>Rate Base Calculation:</u>			
26	Cumulative Incremental Capital Included in Rate Base	\$ 950,000	\$950,000
27	Accumulated Depreciation	(\$9,928)	(\$29,783)
28	Deferred Tax Reserve	(\$2,467)	(\$10,074)
29	Year End Rate Base	\$ 937,606	\$910,144
<u>Revenue Requirement Calculation:</u>			
30	Average Rate Base	\$468,802.95	\$923,875
31	Pre-Tax ROR	8.23%	8.23%
32	Return and Taxes	\$38,582	\$76,035
33	Book Depreciation	\$9,928	\$19,855
34	Property Taxes	\$0	\$30,172
35	<b>Annual Revenue Requirement</b>	<b>\$48,510</b>	<b>\$126,062</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 Electric Capital Investments**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.			Fiscal Year Ending <u>March 31, 2021</u> (a)	Fiscal Year Ending <u>March 31, 2022</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 3	\$950,000	
2	Capital Repairs Deduction Rate	Per Tax Department	<u>0.00%</u>	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$950,000	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$950,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$950,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$950,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$950,000	\$950,000
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>3.750%</u>	7.219%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$35,625	\$68,581
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 8	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$35,625</u>	<u>\$68,581</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
d/b/a NATIONAL GRID  
**Power Sector Transformation (PST)**  
**Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2022**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Feeder Monitor Sensors	\$0
2	RTU Separation	\$190,000
3	Total Estimated Capital Investment	Line 1 + Line 2 \$190,000
<u>Depreciable Net Capital Included in Rate Base</u>		
4	Total Allowed Capital Included in Rate Base in Current Year	Line 3 \$190,000
5	Retirements	Line 4 * 0% \$0
6	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5 \$190,000
<u>Change in Net Capital Included in Rate Base</u>		
7	Capital Included in Rate Base	Line 3 \$190,000
8	Cost of Removal	\$0
9	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 8 \$190,000</b>
<u>Tax Depreciation</u>		
10	Vintage Year Tax Depreciation:	
11	FY 2022 Spend	Page 8 of 11, Line 21 \$7,125
12	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 13 \$7,125
<u>Book Depreciation</u>		
13	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.89%
14	Book Depreciation	Column (a) = Line 1* Line 13 * 50% \$0
15	Cumulative Book Depreciation	Current Year Line 14 \$0
16	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.09%
17	Book Depreciation	Column (a) = Line 2* Line 16 * 50% \$1,986
18	Cumulative Book Depreciation	Current Year Line 16 \$1,986
19	Total Cumulative Book Depreciation	Line 15 + Line 18 \$1,986
<u>Deferred Tax Calculation:</u>		
20	Cumulative Book / Tax Timer	Line 12 - Line 19 \$5,140
21	Effective Tax Rate	21.00%
22	Deferred Tax Reserve	Line 20 * Line 21 \$1,079
23	Less: FY 2022 Federal NOL	\$0
24	Less: Proration Adjustment	Col (a) = Page 11 of 11, Line 40 (\$586)
25	Net Deferred Tax Reserve	Sum of Lines 22 through 24 \$493
<u>Rate Base Calculation:</u>		
26	Cumulative Incremental Capital Included in Rate Base	Line 9 \$ 190,000
27	Accumulated Depreciation	- Line 19 (\$1,986)
28	Deferred Tax Reserve	- Line 25 (\$493)
29	Year End Rate Base	Sum of Lines 26 through 28 \$ 187,521
<u>Revenue Requirement Calculation:</u>		
30	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2 \$93,761
31	Pre-Tax ROR	1/ 8.23%
32	Return and Taxes	Line 30 * Line 31 \$7,716
33	Book Depreciation	Line 14 + Line 17 \$1,986
34	Property Taxes	Tax Rate 3.176% MAL-7 \$0
35	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 32 through 34 \$9,702</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 Electric Capital Investments**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.		Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 3 \$190,000
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 <u>\$0</u>
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$190,000
5	Less Capital Repairs Deduction	Line 3 <u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$190,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 <u>\$190,000</u>
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% <u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$190,000
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 <u>\$0</u>
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$190,000
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 <u>3.750%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17 \$7,125
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 8 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20 <u><u>\$7,125</u></u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2020 Net Deferred Tax Reserve Electric Proration**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.	Deferred Tax Subject to Proration		(a)=	(b)
			Column	Vintage Year
			Total	March 31, 2020
1	Book Depreciation	Page 3 of 11, Line 14 + Line 17	\$5,957	\$5,957
2	Bonus Depreciation	Page 4 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	(\$21,375)	(\$21,375)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$15,419)	(\$15,419)
6	Effective Tax Rate		21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$3,238)	(\$3,238)
<b>Deferred Tax Not Subject to Proration</b>				
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$3,238)	(\$3,238)
15	Net Operating Loss	Page 3 of 11, Line 23	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$3,238)	(\$3,238)
<b>Allocation of FY 2020 Estimated Federal NOL</b>				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$15,419)	(\$15,419)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$15,419)	(\$15,419)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 23 / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$3,238)	(\$3,238)
		(i)	(j)	
		<u>Number of Days in</u>		
<b>Proration Calculation</b>		<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)
26	April 2019	30	91.78%	(\$248)
27	May 2019	31	83.29%	(\$225)
28	June 2019	30	75.07%	(\$203)
29	July 2019	31	66.58%	(\$180)
30	August 2019	31	58.08%	(\$157)
31	September 2019	30	49.86%	(\$135)
32	October 2019	31	41.37%	(\$112)
33	November 2019	30	33.15%	(\$89)
34	December 2019	31	24.66%	(\$67)
35	January 2020	31	16.16%	(\$44)
36	February 2020	28	8.49%	(\$23)
37	March 2020	31	0.00%	\$0
38	Total	365		(\$1,480)
39	Deferred Tax Without Proration	Line 25	(\$3,238)	(\$3,238)
40	Proration Adjustment	Line 38 - Line 39	\$1,758	\$1,758

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2021 Net Deferred Tax Reserve Electric Proration**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.			(a)=Sum of (b) through (c)	(b)	(c)	
			Total	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>						
1	Book Depreciation	Col (b) = Page 5 of 11, Line 14 + Line 17 ;Col (c) = Page 3 of 11, Line 14 + Line 17	\$21,841	\$9,928	\$11,913	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18 ;Col (c) = Page 4 of 11, Line 18	(\$76,773)	(\$35,625)	(\$41,148)	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19 ;Col (c) = Page 4 of 11, Line 19	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$54,933)	(\$25,698)	(\$29,235)	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$11,536)	(\$5,396)	(\$6,139)	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$11,536)	(\$5,396)	(\$6,139)	
15	Net Operating Loss	Page 5 of 11, Line 23	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$11,536)	(\$5,396)	(\$6,139)	
<b>Allocation of FY 2021 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$25,698)	(\$25,698)		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$25,698)	(\$25,698)		
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 23 / 21%	\$0	\$0		
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0	\$0		
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$11,536)	(\$5,396)	(\$6,139)	
(i) (j)						
<b>Proration Calculation</b>						
		<u>Number of Days in</u>		(k)= Sum of (l) through (m)	(l)	(m)
		<u>Month</u>	<u>Proration Percentage</u>			
26	April 2020	30	91.78%	(\$882)	(\$413)	(\$470)
27	May 2020	31	83.29%	(\$801)	(\$375)	(\$426)
28	June 2020	30	75.07%	(\$722)	(\$338)	(\$384)
29	July 2020	31	66.58%	(\$640)	(\$299)	(\$341)
30	August 2020	31	58.08%	(\$558)	(\$261)	(\$297)
31	September 2020	30	49.86%	(\$479)	(\$224)	(\$255)
32	October 2020	31	41.37%	(\$398)	(\$186)	(\$212)
33	November 2020	30	33.15%	(\$319)	(\$149)	(\$170)
34	December 2020	31	24.66%	(\$237)	(\$111)	(\$126)
35	January 2021	31	16.16%	(\$155)	(\$73)	(\$83)
36	February 2021	28	8.49%	(\$82)	(\$38)	(\$43)
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$5,273)	(\$2,467)	(\$2,806)
39	Deferred Tax Without Proration	Line 25		(\$11,536)	(\$5,396)	(\$6,139)
40	Proration Adjustment	Line 38 - Line 39		\$6,263	\$2,930	\$3,333

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2022 Net Deferred Tax Reserve Electric Proration**  
**Synergy Grid Mod - RTU Separation Electric**

Line No.			(a)=Sum of (b)	(b)	(c)	(d)	
			through (d)	Vintage Year	Vintage Year	Vintage Year	
			Total	March 31, 2022	March 31, 2021	March 31, 2020	
<b>Deferred Tax Subject to Proration</b>							
1	Book Depreciation	Col (b) = Page 7 of 11, Line 14 + Line 17; Col (c) = Page 5 of 11, Line 14 + Line 17; Col (d) = Page 3 of 11, Line 14 + Line 17	\$33,754	\$1,986	\$19,855	\$11,913	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$113,765)	(\$7,125)	(\$68,581)	(\$38,059)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$80,012)	(\$5,140)	(\$48,726)	(\$26,146)	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$16,802)	(\$1,079)	(\$10,232)	(\$5,491)	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$16,802)	(\$1,079)	(\$10,232)	(\$5,491)	
15	Net Operating Loss	Page 7 of 11, Line 23	\$0	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$16,802)	(\$1,079)	(\$10,232)	(\$5,491)	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$5,140)	(\$5,140)			
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0			
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$5,140)	(\$5,140)			
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 23 / 21%	\$0	\$0			
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0			
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0			
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%			
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0			
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$16,802)	(\$1,079)	(\$10,232)	(\$5,491)	
<b>Proration Calculation</b>							
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	(\$1,285)	(\$83)	(\$783)	(\$420)
27	May 2021	31	83.29%	(\$1,166)	(\$75)	(\$710)	(\$381)
28	June 2021	30	75.07%	(\$1,051)	(\$68)	(\$640)	(\$343)
29	July 2021	31	66.58%	(\$932)	(\$60)	(\$568)	(\$305)
30	August 2021	31	58.08%	(\$813)	(\$52)	(\$495)	(\$266)
31	September 2021	30	49.86%	(\$698)	(\$45)	(\$425)	(\$228)
32	October 2021	31	41.37%	(\$579)	(\$37)	(\$353)	(\$189)
33	November 2021	30	33.15%	(\$464)	(\$30)	(\$283)	(\$152)
34	December 2021	31	24.66%	(\$345)	(\$22)	(\$210)	(\$113)
35	January 2022	31	16.16%	(\$226)	(\$15)	(\$138)	(\$74)
36	February 2022	28	8.49%	(\$119)	(\$8)	(\$72)	(\$39)
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$7,680)	(\$493)	(\$4,677)	(\$2,510)
39	Deferred Tax Without Proration	Line 25		(\$16,802)	(\$1,079)	(\$10,232)	(\$5,491)
40	Proration Adjustment	Line 38 - Line 39		\$9,122	\$586	\$5,555	\$2,981

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - System Data Portal**  
**Annual Revenue Requirement Summary**

<u>Line No.</u>		<b>Rate Year 1</b>	<b>Rate Year 2</b>	<b>Rate Year 3</b>
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
	Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$466,667	\$700,000	\$700,000
2	Total O&M costs	\$466,667	\$700,000	\$700,000
	Sum of Line 1	\$0		
3	<b>Total Revenue Requirement</b>	<b>\$466,667</b>	<b>\$700,000</b>	<b>\$700,000</b>

Column Notes

(a) Page 2 column (a) + column (b)



**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - System Data Portal**  
**Annual Revenue Requirement Summary**

Line <u>No.</u>		Fiscal Year <u>2019</u> (a)	Fiscal Year <u>2020</u> (b)	Fiscal Year <u>2021</u> (c)	Fiscal Year <u>2022</u> (d)
	Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$0	\$466,667	\$700,000	\$700,000
2	Total O&M costs	\$0	\$466,667	\$700,000	\$700,000
	Sum of Line 1				
3	<b>Total Revenue Requirement</b>	<b>\$0</b>	<b>\$466,667</b>	<b>\$700,000</b>	<b>\$700,000</b>

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - GIS Data Enhancement (BR)**  
**Rate Year Annual Revenue Requirement Summary**

Line No.		<b>Rate Year 1</b> <b>(a)</b>	<b>Rate Year 2</b> <b>(b)</b>	<b>Rate Year 3</b> <b>(c)</b>
	Operation and Maintenance (O&M) Expenses:			
1	GIS Data Enhancement (BR)	\$0	\$1,028,000	\$1,028,000
2	Total O&M costs <span style="float: right;">Sum of Line 1</span>	\$0	\$1,028,000	\$1,028,000
3	<b>Total Revenue Requirement</b>	<b>\$0</b>	<b>\$1,028,000</b>	<b>\$1,028,000</b>

Column  
Notes

(a) Page 2 column (a) + column (b)

**The Narragansett Electric Company**  
 d/b/a National Grid  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - GIS Data Enhancement (BR)**  
**Annual Revenue Requirement Summary**

<u>Line</u> <u>No.</u>		<b>Fiscal Year</b> <b><u>2019</u></b> <b>(a)</b>	<b>Fiscal Year</b> <b><u>2020</u></b> <b>(b)</b>	<b>Fiscal Year</b> <b><u>2021</u></b> <b>(c)</b>	<b>Fiscal Year</b> <b><u>2022</u></b> <b>(d)</b>
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (BR)	\$0	\$0	\$1,028,000	\$1,028,000
2	Total O&M costs <span style="float: right; margin-right: 20px;">Sum of Line 1</span>	\$0	\$0	\$1,028,000	\$1,028,000
3	<b>Total Revenue Requirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,028,000</b>	<b>\$1,028,000</b>

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - GIS Data Enhancement (IS)**  
**Rate Year Annual Revenue Requirement Summary**

Line <u>No.</u>		<b>Rate Year 1</b> <b>(a)</b>	<b>Rate Year 2</b> <b>(b)</b>	<b>Rate Year 3</b> <b>(c)</b>
	Operation and Maintenance (O&M) Expenses:			
1	GIS Data Enhancement (IS)	\$142,333	\$142,333	\$142,333
2	Total O&M costs	\$142,333	\$142,333	\$142,333
	Sum of Line 1	\$142,333	\$142,333	\$142,333
3	<b>Total Revenue Requirement</b>	<b>\$142,333</b>	<b>\$142,333</b>	<b>\$142,333</b>

Column  
Notes

(a) Page 2 column (a) + column (b)

Per settlement agreement, \$427,000 (per page 2) amortized over three years

**The Narragansett Electric Company**  
 d/b/a National Grid  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - GIS Data Enhancement (IS)**  
**Annual Revenue Requirement Summary**

Line <u>No.</u>		Fiscal Year <u>2019</u> (a)	Fiscal Year <u>2020</u> (b)	Fiscal Year <u>2021</u> (c)	Fiscal Year <u>2022</u> (d)
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (IS)	\$427,000	\$0	\$0	\$0
2	Total O&M costs	\$427,000	\$0	\$0	\$0
	Sum of Line 1				
3	<b>Total Revenue Requirement</b>	<b>\$427,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**THE NARRAGANSETT ELECTRIC COMPANY**  
d/b/a NATIONAL GRID  
**Power Sector Transformation (PST)**  
**Grid Synergy - DSCADA & ADMS**  
**Rate Year Annual Revenue Requirement Summary**

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	436,000	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	<b>\$ -</b>	<b>\$ 436,000</b>	<b>\$ -</b>
	Sum of Lines 1 through 12			
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Sum of Lines 14 through 21			
23	<b>Total O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ 436,000</b>	<b>\$ -</b>
	Line 13 + Line 22			
24	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment	\$0	\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment	\$0	\$0	\$0
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Sum of Lines 25 through 27			
29	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment	\$0	\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment	\$0	\$0	\$0
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Sum of Lines 30 through 32			
34	<b>Total Electric Revenue Requirement</b>	<b>\$ -</b>	<b>\$ 436,000</b>	<b>\$ -</b>
	Line 13 + Line 28			
35	<b>Total Gas Revenue Requirement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Line 22 + Line 33			
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	<b>\$ -</b>	<b>\$ 436,000</b>	<b>\$ -</b>
	Line 34 + Line 35			

Column Notes  
(a) Page 2 column (a) + column (b)

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Synergy - DSCADA & ADMS  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ 436,000	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	\$ -	\$ 436,000	\$ -	\$ -
	Sum of Lines 1 through 12	\$ -	\$ 436,000	\$ -	\$ -
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21	\$ -	\$ -	\$ -	\$ -
23	<b>Total O&amp;M Expenses</b>	\$ -	\$ 436,000	\$ -	\$ -
	Line 13 + Line 22	\$ -	\$ 436,000	\$ -	\$ -
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
28	Total Electric Capital Investment Component of Revenue Requirement		\$0	\$0	\$0
	Sum of Lines 25 through 27		\$0	\$0	\$0
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	Total Gas Capital Investment Component of Revenue Requirement		\$0	\$0	\$0
	Sum of Lines 30 through 32		\$0	\$0	\$0
34	<b>Total Electric Revenue Requirement</b>		\$436,000	\$0	\$0
	Line 13 + Line 28		\$436,000	\$0	\$0
35	<b>Total Gas Revenue Requirement</b>		\$0	\$0	\$0
	Line 22 + Line 33		\$0	\$0	\$0
36	<b>Total Electric &amp; Gas Revenue Requirement</b>		\$ 436,000	\$ -	\$ -
	Line 34 + Line 35		\$ 436,000	\$ -	\$ -

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors	\$0	\$0	\$0
2	RTU Separation	\$0	\$0	\$0
3	DSCADA & ADMS	\$0	\$0	\$0
4	Total Estimated Capital Investment	Line 1 + Line 2	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
5	Total Allowed Capital Included in Rate Base in Current Year	Line 4	\$0	\$0
6	Retirements	Line 4 * 0%	\$0	\$0
7	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b and c) = Prior Year Line 6	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
8	Capital Included in Rate Base	Line 4	\$0	\$0
9	Cost of Removal		\$0	\$0
10	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 7 + Line 9</b>	<b>\$0</b>	<b>\$0</b>
<u>Tax Depreciation</u>				
11	Vintage Year Tax Depreciation:			
12	FY 2020 Spend	Page 4 of 11, Line 21	\$0	\$0
13	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0	\$0
<u>Book Depreciation</u>				
14	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.89%	2.89%
15	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% ; Column (b and c) = Line 1 * Line 13	\$0	\$0
16	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
17	Total Cumulative Book Depreciation	Line 19 + Line 16	\$0	\$0
<u>Deferred Tax Calculation:</u>				
18	Cumulative Book / Tax Timer	Line 13 - Line 17	\$0	\$0
19	Effective Tax Rate		21.00%	21.00%
20	Deferred Tax Reserve	Line 18 * Line 19	\$0	\$0
21	Less: FY 2020 Federal NOL		\$ -	\$ -
22	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	\$ -	\$ -
23	Net Deferred Tax Reserve	Sum of Lines 20 through 22	\$0	\$0
<u>Rate Base Calculation:</u>				
24	Cumulative Incremental Capital Included in Rate Base	Line 10	\$ -	\$ -
25	Accumulated Depreciation	- Line 17	\$0	\$0
26	Deferred Tax Reserve	- Line 23	\$0	\$0
27	Year End Rate Base	Sum of Lines 24 through 26	\$ -	\$0
<u>Revenue Requirement Calculation:</u>				
28	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b and c) = (Prior Year Line 29 + Current Year Line 39) ÷ 2	\$0	\$0
29	Pre-Tax ROR		1/ 8.25%	8.25%
30	Return and Taxes	Line 28 * Line 29	\$0	\$0
31	Book Depreciation	Line 15 - Line 18	\$0	\$0
32	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 30 through 31</b>	<b>\$0</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	4.69%	2.24%		2.24%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.99%	1.26%	8.25%



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 Electric Capital Investments  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 4	\$0		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%	7.219%	6.677%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0	\$0
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 9	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2021  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors		\$0	
2	RTU Separation		\$0	
3	DSCADA & ADMS		\$0	
4	Total Estimated Capital Investment	Line 1 + Line 2	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
5	Total Allowed Capital Included in Rate Base in Current Year	Line 4	\$0	\$0
6	Retirements	Line 4 * 0%	\$0	\$0
7	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
8	Capital Included in Rate Base	Line 4	\$0	\$0
9	Cost of Removal		\$0	\$0
10	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 7 + Line 9</b>	<b>\$0</b>	<b>\$0</b>
<u>Tax Depreciation</u>				
11	Vintage Year Tax Depreciation:			
12	FY 2021 Spend	Page 6 of 11, Line 21	\$0	\$0
13	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0	\$0
<u>Book Depreciation</u>				
14	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.89%	2.89%
15	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b) = Line 1 * Line 13	\$0	\$0
16	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
17	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%	2.09%
18	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b) = Line 2 * Line 16	\$0	\$0
19	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$0	\$0
20	Total Cumulative Book Depreciation	Line 19 + Line 16	\$0	\$0
<u>Deferred Tax Calculation:</u>				
21	Cumulative Book / Tax Timer	Line 13 - Line 20	\$0	\$0
22	Effective Tax Rate		21.00%	21.00%
23	Deferred Tax Reserve	Line 21 * Line 22	\$0	\$0
24	Less: FY 2021 Federal NOL		\$0	\$0
25	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
26	Net Deferred Tax Reserve	Sum of Lines 23 through 25	\$0	\$0
<u>Rate Base Calculation:</u>				
27	Cumulative Incremental Capital Included in Rate Base	Line 10	\$ -	\$0
28	Accumulated Depreciation	- Line 20	\$0	\$0
29	Deferred Tax Reserve	- Line 26	\$0	\$0
30	Year End Rate Base	Sum of Lines 27 through 29	\$ -	\$0
<u>Revenue Requirement Calculation:</u>				
31	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b) = (Prior Year Line 29 + Current Year Line 29) ÷ 2	\$0.00	\$0
32	Pre-Tax ROR		1/ 8.25%	8.25%
33	Return and Taxes	Line 31 * Line 32	\$0	\$0
34	Book Depreciation	Line 15 + Line 18	\$0	\$0
35	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0	\$0
36	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 33 through 35</b>	<b>\$0</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	4.69%	2.24%		2.24%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.99%</u>	<u>1.26%</u>	<u>8.25%</u>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 Electric Capital Investments  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			Fiscal Year Ending	Fiscal Year Ending
			March 31, 2021	March 31, 2022
			(a)	(b)
<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 5 of 11, Line 4	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%	7.219%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 9	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Feeder Monitor Sensors	\$0
2	RTU Separation	\$0
3	DSCADA & ADMS	\$0
4	Total Estimated Capital Investment	Line 1 + Line 2 \$0
<u>Depreciable Net Capital Included in Rate Base</u>		
5	Total Allowed Capital Included in Rate Base in Current Year	Line 4 \$0
6	Retirements	Line 4 * 0% \$0
7	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5 \$0
<u>Change in Net Capital Included in Rate Base</u>		
8	Capital Included in Rate Base	Line 4 \$0
9	Cost of Removal	\$0
10	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 7 + Line 9 \$0</b>
<u>Tax Depreciation</u>		
11	Vintage Year Tax Depreciation:	
12	FY 2022 Spend	Page 8 of 11, Line 21 \$0
13	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 13 \$0
<u>Book Depreciation</u>		
14	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.89%
15	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% \$0
16	Cumulative Book Depreciation	Current Year Line 14 \$0
17	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.09%
18	Book Depreciation	Column (a) = Line 2 * Line 16 * 50% \$0
19	Cumulative Book Depreciation	Current Year Line 16 \$0
20	Total Cumulative Book Depreciation	Line 16 + Line 19 \$0
<u>Deferred Tax Calculation:</u>		
21	Cumulative Book / Tax Timer	Line 13 - Line 20 \$0
22	Effective Tax Rate	21.00%
23	Deferred Tax Reserve	Line 21 * Line 22 \$0
24	Less: FY 2022 Federal NOL	\$0
25	Less: Proration Adjustment	Col (a) = Page 11 of 11, Line 40 \$0
26	Net Deferred Tax Reserve	Sum of Lines 23 through 25 \$0
<u>Rate Base Calculation:</u>		
27	Cumulative Incremental Capital Included in Rate Base	Line 10 \$ -
28	Accumulated Depreciation	- Line 20 \$0
29	Deferred Tax Reserve	- Line 26 \$0
30	Year End Rate Base	Sum of Lines 27 through 29 \$ -
<u>Revenue Requirement Calculation:</u>		
31	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2 \$0
32	Pre-Tax ROR	1/ 8.25%
33	Return and Taxes	Line 31 * Line 32 \$0
34	Book Depreciation	Line 15 + Line 18 \$0
35	Property Taxes	Tax Rate 3.176% MAL-7 \$0
36	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 33 through 35 \$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	4.69%	2.24%		2.24%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.99%</u>	<u>1.26%</u>	<u>8.25%</u>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 Electric Capital Investments  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 4 \$0
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 \$0
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$0
5	Less Capital Repairs Deduction	Line 3 \$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% 0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$0
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 \$0
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 3.750%
18	Remaining Tax Depreciation	Line 16 * Line 17 \$0
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 9 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20 \$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve Electric Proration  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			(a)=	(b)
			Column	Vintage Year
			Total	March 31, 2020
<b>Deferred Tax Subject to Proration</b>				
1	Book Depreciation	Page 3 of 11, Line 15 + Line 18	\$0	\$0
2	Bonus Depreciation	Page 4 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	\$0	\$0
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate		21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
<b>Deferred Tax Not Subject to Proration</b>				
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
15	Net Operating Loss	Page 3 of 11, Line 21	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
<b>Allocation of FY 2020 Estimated Federal NOL</b>				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 21 / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0

		(i)	(j)	(k)= Sum of (l)	(l)
		Number of Days in	Proration Percentage		
		Month			
<b>Proration Calculation</b>					
26	April 2019	30	91.78%	\$0	\$0
27	May 2019	31	83.29%	\$0	\$0
28	June 2019	30	75.07%	\$0	\$0
29	July 2019	31	66.58%	\$0	\$0
30	August 2019	31	58.08%	\$0	\$0
31	September 2019	30	49.86%	\$0	\$0
32	October 2019	31	41.37%	\$0	\$0
33	November 2019	30	33.15%	\$0	\$0
34	December 2019	31	24.66%	\$0	\$0
35	January 2020	31	16.16%	\$0	\$0
36	February 2020	28	8.49%	\$0	\$0
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve Electric Proration  
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b) through (c)	(b)	(c)	
			Total	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
1	Book Depreciation	Col (b) = Page 5 of 11, Line 15 + Line 18 ; Col (c) = Page 3 of 11, Line 15 + Line 18	\$0	\$0	\$0	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18 ; Col (c) = Page 4 of 11, Line 18	\$0	\$0	\$0	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19 ; Col (c) = Page 4 of 11, Line 19	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0	\$0	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0	\$0	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0	\$0	
15	Net Operating Loss	Page 5 of 11, Line 24	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0	
<b>Allocation of FY 2021 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0		
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 24 / 21%	\$0	\$0		
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0	\$0		
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0	\$0	
<b>Proration Calculation</b>						
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
26	April 2020	30	91.78%	\$0	\$0	\$0
27	May 2020	31	83.29%	\$0	\$0	\$0
28	June 2020	30	75.07%	\$0	\$0	\$0
29	July 2020	31	66.58%	\$0	\$0	\$0
30	August 2020	31	58.08%	\$0	\$0	\$0
31	September 2020	30	49.86%	\$0	\$0	\$0
32	October 2020	31	41.37%	\$0	\$0	\$0
33	November 2020	30	33.15%	\$0	\$0	\$0
34	December 2020	31	24.66%	\$0	\$0	\$0
35	January 2021	31	16.16%	\$0	\$0	\$0
36	February 2021	28	8.49%	\$0	\$0	\$0
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		\$0	\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0	\$0

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**THE NARRAGANSETT ELECTRIC COMPANY**  
d/b/a NATIONAL GRID  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2022 Net Deferred Tax Reserve Electric Proration**  
**Synergy Grid Mod - DSCADA & ADMS Electric**

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
		Total			
1	Book Depreciation				
2	Bonus Depreciation				
3	Remaining MACRS Tax Depreciation				
4	FY22 tax (gain)/loss on retirements				
5	Cumulative Book / Tax Timer				
6	Effective Tax Rate				
7	Deferred Tax Reserve				
<b>Deferred Tax Not Subject to Proration</b>					
8	Capital Repairs Deduction				
9	Cost of Removal				
10	Book/Tax Depreciation Timing Difference at 3/31/2022				
11	Cumulative Book / Tax Timer				
12	Effective Tax Rate				
13	Deferred Tax Reserve				
14	Total Deferred Tax Reserve				
15	Net Operating Loss				
16	Net Deferred Tax Reserve				
<b>Allocation of FY 2022 Estimated Federal NOL</b>					
17	Cumulative Book/Tax Timer Subject to Proration				
18	Cumulative Book/Tax Timer Not Subject to Proration				
19	Total Cumulative Book/Tax Timer				
20	Total FY 2022 Federal NOL				
21	Allocated FY 2022 Federal NOL Not Subject to Proration				
22	Allocated FY 2022 Federal NOL Subject to Proration				
23	Effective Tax Rate				
24	Deferred Tax Benefit subject to proration				
25	Net Deferred Tax Reserve subject to proration				

Proration Calculation	(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	\$0	\$0	\$0
27	May 2021	31	83.29%	\$0	\$0	\$0
28	June 2021	30	75.07%	\$0	\$0	\$0
29	July 2021	31	66.58%	\$0	\$0	\$0
30	August 2021	31	58.08%	\$0	\$0	\$0
31	September 2021	30	49.86%	\$0	\$0	\$0
32	October 2021	31	41.37%	\$0	\$0	\$0
33	November 2021	30	33.15%	\$0	\$0	\$0
34	December 2021	31	24.66%	\$0	\$0	\$0
35	January 2022	31	16.16%	\$0	\$0	\$0
36	February 2022	28	8.49%	\$0	\$0	\$0
37	March 2022	31	0.00%	\$0	\$0	\$0
38	Total	365		\$0	\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0	\$0

**Column Notes:**

(j) Sum of remaining days in the year (Col (i)) ÷ 365  
(l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Enterprise Service Bus  
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$0	\$0	\$0
2	Feeder Monitoring Sensors	\$0	\$0	\$0
3	RTU Separation	\$0	\$0	\$0
4	GIS Data Enhancement	\$0	\$0	\$0
5	DSCADA & ADMS	\$0	\$0	\$0
6	GIS Data Enhancement	\$0	\$0	\$0
7	Enterprise Service Bus	\$0	\$402,346	\$504,066
8	Data Lake	\$0	\$0	\$0
9	PI Historian	\$0	\$0	\$0
10	Advanced Analytics	\$0	\$0	\$0
11	Telecommunications	\$0	\$0	\$0
12	Cybersecurity	\$0	\$0	\$0
13	<b>Total Electric O&amp;M costs</b>	<b>\$0</b>	<b>\$402,346</b>	<b>\$504,066</b>
	Sum of Lines 1 through 12			
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$0	\$0	\$0
15	GIS Data Enhancement	\$0	\$0	\$0
16	Enterprise Service Bus	\$0	\$218,654	\$273,934
17	Data Lake	\$0	\$0	\$0
18	PI Historian	\$0	\$0	\$0
19	Advanced Analytics	\$0	\$0	\$0
20	Telecommunications	\$0	\$0	\$0
21	Cybersecurity	\$0	\$0	\$0
22	<b>Total Gas O&amp;M costs</b>	<b>\$0</b>	<b>\$218,654</b>	<b>\$273,934</b>
	Sum of Lines 14 through 21			
23	<b>Total O&amp;M Expenses</b>	<b>\$0</b>	<b>\$621,000</b>	<b>\$778,000</b>
	Line 13 + Line 22			
24	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$436,827
28	Total Electric Capital Investment Component of Revenue Requirement	\$0	\$0	\$436,827
	Sum of Lines 25 through Line 27			
29	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$237,393
33	Total Gas Capital Investment Component of Revenue Requirement	\$0	\$0	\$237,393
	Sum of Lines 30 through Line 32			
34	<b>Total Electric Revenue Requirement</b>	<b>\$0</b>	<b>\$402,346</b>	<b>\$940,893</b>
	Line 13 + Line 28			
35	<b>Total Gas Revenue Requirement</b>	<b>\$0</b>	<b>\$218,654</b>	<b>\$511,326</b>
	Line 22 + Line 33			
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	<b>\$0</b>	<b>\$621,000</b>	<b>\$1,452,219</b>
	Line 34 + Line 35			

Column Notes

(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Enterprise Service Bus  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
	Sum of Lines 1 through 12	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
	Sum of Lines 14 through 21	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
23	<b>Total O&amp;M Expenses</b>	Line 13 + Line 22	\$ 273,000	\$ 621,000	\$ 778,000
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$436,827
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$0	\$0	\$436,827
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$237,393
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$0	\$0	\$237,393
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28	\$176,877	\$402,346	\$940,893
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33	\$96,123	\$218,654	\$511,326
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35	\$ 273,000	\$ 621,000	\$ 1,452,219

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - Enterprise Service Bus IS

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Enterprise Service Bus	\$0	\$0	\$0
2	Total Estimated Capital Investment	\$0	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$0	\$0
7	Cost of Removal		\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 7</b>	<b>\$0</b>	<b>\$0</b>
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	FY 2020 Spend	Page 4 of 11, Line 21	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0
<u>Book Depreciation</u>				
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
13	Book Depreciator	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line 12 * 50%	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0
19	Less: FY 2020 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0
<u>Revenue Requirement Calculation:</u>				
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0
27	Pre-Tax ROR		8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$0</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments  
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$0		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0	\$0
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0	\$0

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021**  
**Synergy Grid Mod - Enterprise Service Bus IS**

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Enterprise Service Bus	\$0	
2	Total Estimated Capital Investment	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$0	\$0
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$0
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$0</b>
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	FY 2021 Spend	Page 16 of 21, Line 21	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$0
17	Effective Tax Rate	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0
19	Less: FY 2021 Federal NOL	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0
23	Accumulated Depreciation	- Line 15	\$0
24	Deferred Tax Reserve	- Line 21	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 + 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Worksheet MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments**  
**Synergy Grid Mod - Enterprise Service Bus IS**

Line No.			Fiscal Year Ending <u>March 31, 2021</u>	Fiscal Year Ending <u>March 31, 2022</u>
			(a)	(b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - Enterprise Service Bus IS

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Enterprise Service Bus	\$6,208,000
2	Total Estimated Capital Investment	Sum of Line 1 \$6,208,000
<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$6,208,000
4	Retirements	Line 4 * 0% \$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4 \$6,208,000
<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2 \$6,208,000
7	Cost of Removal	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 8 \$6,208,000</b>
<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:	
10	FY 2022 Spend	Page 8 of 11, Line 21 \$2,069,126
11	Cumulative Tax Depreciation	Current Year Line 10 \$2,069,126
<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50% \$443,429
14	Cumulative Book Depreciation	Current Year Line 13 \$443,429
15	Total Cumulative Book Depreciation	Line 14 \$443,429
<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15 \$1,625,697
17	Effective Tax Rate	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$341,396
19	Less: FY 2022 Federal NOL	\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40 (\$185,352)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$156,045
<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$6,208,000
23	Accumulated Depreciation	- Line 15 (\$443,429)
24	Deferred Tax Reserve	- Line 21 (\$156,045)
25	Year End Rate Base	Sum of Lines 22 through 24 \$5,608,527
<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2 \$2,804,263.37
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6 8.23%
28	Return and Taxes	Line 26 * Line 27 \$230,791
29	Book Depreciation	Line 13 \$443,429
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 \$674,219</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments**  
**Synergy Grid Mod - Enterprise Service Bus IS**

Line No.			Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$6,208,000
2	Capital Repairs Deduction Rate	Per Tax Department	<u>0.00%</u>
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$6,208,000
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$6,208,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$6,208,000
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$6,208,000
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	<u>\$0</u>
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$6,208,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.33%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$2,069,126
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$2,069,126</u>



THE NARRAGANSETT ELECTRIC COMPANY  
 d/b/a NATIONAL GRID  
 Power Sector Transformation (PST)  
 Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration  
 Synergy Grid Mod - Enterprise Service Bus IS

Line No.		(a)= Column	(b)
		Total	Vintage Year
			March 31, 2020
<b>Deferred Tax Subject to Proration</b>			
1	Book Depreciation	Page 3 of 11, Line 13	\$0
2	Bonus Depreciation	Page 4 of 11, - Line 12	\$0
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	\$0
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0
6	Effective Tax Rate	Per Tax Department	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0
<b>Deferred Tax Not Subject to Proration</b>			
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12	Effective Tax Rate		21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0
15	Net Operating Loss	Page 3 of 11, Line 19	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0
<b>Allocation of FY 2020 Estimated Federal NOL</b>			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
23	Effective Tax Rate	Per Tax Department	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0
		(i)	(j)
		Number of Days in	
		Month	Proration Percentage
		(k)= Sum of (l)	(l)
26	April 2019	30	91.78%
27	May 2019	31	83.29%
28	June 2019	30	75.07%
29	July 2019	31	66.58%
30	August 2019	31	58.08%
31	September 2019	30	49.86%
32	October 2019	31	41.37%
33	November 2019	30	33.15%
34	December 2019	31	24.66%
35	January 2020	31	16.16%
36	February 2020	28	8.49%
37	March 2020	31	0.00%
38	Total	365	
39	Deferred Tax Without Proration	Line 25	\$0
40	Proration Adjustment	Line 38 - Line 39	\$0

**Column Notes:**

(j) Sum of remaining days in the year (Col (i)) ÷ 365  
 (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration  
Synergy Grid Mod - Enterprise Service Bus IS

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b) through (c)	(b)	(c)																																																																																						
			Total	Vintage Year March 31, 2021	Vintage Year March 31, 2020																																																																																						
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$0	\$0	\$0																																																																																						
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0																																																																																							
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	\$0	\$0	\$0																																																																																						
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0																																																																																							
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0	\$0																																																																																						
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%																																																																																						
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0	\$0																																																																																						
<b>Deferred Tax Not Subject to Proration</b>																																																																																											
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0																																																																																							
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0																																																																																							
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0																																																																																							
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0																																																																																							
12	Effective Tax Rate		21.00%	21.00%																																																																																							
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0																																																																																							
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0	\$0																																																																																						
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0																																																																																						
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0																																																																																						
<b>Allocation of FY 2021 Estimated Federal NOL</b>																																																																																											
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0	\$0																																																																																						
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0																																																																																						
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0	\$0																																																																																						
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0																																																																																						
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0																																																																																						
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0																																																																																						
23	Effective Tax Rate		21.00%	21.00%	21.00%																																																																																						
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0																																																																																						
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0	\$0																																																																																						
<table border="1"> <thead> <tr> <th rowspan="2"></th> <th>(i)</th> <th>(j)</th> <th rowspan="2">(k)= Sum of (l) through (m)</th> <th rowspan="2">(l)</th> <th rowspan="2">(m)</th> </tr> <tr> <th>Number of Days in Month</th> <th>Proration Percentage</th> </tr> </thead> <tbody> <tr> <td>26</td> <td>April 2020</td> <td>30</td> <td>91.78%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>27</td> <td>May 2020</td> <td>31</td> <td>83.29%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>28</td> <td>June 2020</td> <td>30</td> <td>75.07%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>29</td> <td>July 2020</td> <td>31</td> <td>66.58%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>30</td> <td>August 2020</td> <td>31</td> <td>58.08%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>31</td> <td>September 2020</td> <td>30</td> <td>49.86%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>32</td> <td>October 2020</td> <td>31</td> <td>41.37%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>33</td> <td>November 2020</td> <td>30</td> <td>33.15%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>34</td> <td>December 2020</td> <td>31</td> <td>24.66%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>35</td> <td>January 2021</td> <td>31</td> <td>16.16%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>36</td> <td>February 2021</td> <td>28</td> <td>8.49%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>37</td> <td>March 2021</td> <td>31</td> <td>0.00%</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>38</td> <td>Total</td> <td>365</td> <td></td> <td>\$0</td> <td>\$0</td> </tr> </tbody> </table>							(i)	(j)	(k)= Sum of (l) through (m)	(l)	(m)	Number of Days in Month	Proration Percentage	26	April 2020	30	91.78%	\$0	\$0	27	May 2020	31	83.29%	\$0	\$0	28	June 2020	30	75.07%	\$0	\$0	29	July 2020	31	66.58%	\$0	\$0	30	August 2020	31	58.08%	\$0	\$0	31	September 2020	30	49.86%	\$0	\$0	32	October 2020	31	41.37%	\$0	\$0	33	November 2020	30	33.15%	\$0	\$0	34	December 2020	31	24.66%	\$0	\$0	35	January 2021	31	16.16%	\$0	\$0	36	February 2021	28	8.49%	\$0	\$0	37	March 2021	31	0.00%	\$0	\$0	38	Total	365		\$0	\$0
	(i)	(j)	(k)= Sum of (l) through (m)	(l)	(m)																																																																																						
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39	Deferred Tax Without Proration	Line 25	\$0	\$0	\$0																																																																																						
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**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration  
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			(a)=Sum of (b) through (d)	(b)	(c)	(d)																					
			Total	Vintage Year March 31, 2022	Vintage Year March 31, 2021	Vintage Year March 31, 2020																					
<b>Deferred Tax Subject to Proration</b>																											
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$443,429	\$443,429	\$0	\$0																					
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0																							
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$2,069,126)	(\$2,069,126)	\$0	\$0																					
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0																							
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$1,625,697)	(\$1,625,697)	\$0	\$0																					
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%																					
7	Deferred Tax Reserve	Line 5 * Line 6	(\$341,396)	(\$341,396)	\$0	\$0																					
<b>Deferred Tax Not Subject to Proration</b>																											
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0																							
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0																							
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0																							
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0																							
12	Effective Tax Rate		21.00%	21.00%																							
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0																							
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$341,396)	(\$341,396)	\$0	\$0																					
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0																					
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$341,396)	(\$341,396)	\$0	\$0																					
<b>Allocation of FY 2022 Estimated Federal NOL</b>																											
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$1,625,697)	(\$1,625,697)	\$0	\$0																					
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	\$0																					
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$1,625,697)	(\$1,625,697)	\$0	\$0																					
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0																					
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0	\$0	\$0	\$0																					
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0	\$0	\$0	\$0																					
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%																					
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	\$0																					
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$341,396)	(\$341,396)	\$0	\$0																					
<table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">(i)</td> <td style="text-align: center;">(j)</td> <td colspan="5"></td> </tr> <tr> <td></td> <td><u>Number of Days in</u></td> <td>(k)= Sum of (l) through (n)</td> <td>(l)</td> <td>(m)</td> <td colspan="2">(n)</td> </tr> <tr> <td></td> <td style="text-align: center;"><u>Month</u></td> <td style="text-align: center;"><u>Proration Percentage</u></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>							(i)	(j)							<u>Number of Days in</u>	(k)= Sum of (l) through (n)	(l)	(m)	(n)			<u>Month</u>	<u>Proration Percentage</u>				
(i)	(j)																										
	<u>Number of Days in</u>	(k)= Sum of (l) through (n)	(l)	(m)	(n)																						
	<u>Month</u>	<u>Proration Percentage</u>																									
26	Proration Calculation																										
27	April 2021	30	91.78%	(\$26,111)	(\$26,111)	\$0	\$0																				
28	May 2021	31	83.29%	(\$23,695)	(\$23,695)	\$0	\$0																				
29	June 2021	30	75.07%	(\$21,357)	(\$21,357)	\$0	\$0																				
30	July 2021	31	66.58%	(\$18,940)	(\$18,940)	\$0	\$0																				
31	August 2021	31	58.08%	(\$16,524)	(\$16,524)	\$0	\$0																				
32	September 2021	30	49.86%	(\$14,186)	(\$14,186)	\$0	\$0																				
33	October 2021	31	41.37%	(\$11,770)	(\$11,770)	\$0	\$0																				
34	November 2021	30	33.15%	(\$9,431)	(\$9,431)	\$0	\$0																				
35	December 2021	31	24.66%	(\$7,015)	(\$7,015)	\$0	\$0																				
36	January 2022	31	16.16%	(\$4,599)	(\$4,599)	\$0	\$0																				
37	February 2022	28	8.49%	(\$2,416)	(\$2,416)	\$0	\$0																				
38	March 2022	31	0.00%	\$0	\$0	\$0	\$0																				
38	Total	365		(\$156,045)	(\$156,045)	\$0	\$0																				
39	Deferred Tax Without Proration	Line 25		(\$341,396)	(\$341,396)	\$0	\$0																				
40	Proration Adjustment	Line 38 - Line 39		\$185,352	\$185,352	\$0	\$0																				

Column Notes:

(j) Sum of remaining days in the year (Col (i)) ÷ 365

(l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - Data Lake**  
**Rate Year Annual Revenue Requirement Summary**

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$0	\$0	\$0
2	Feeder Monitoring Sensors	\$0	\$0	\$0
3	RTU Separation	\$0	\$0	\$0
4	GIS Data Enhancement	\$0	\$0	\$0
5	DSCADA & ADMS	\$0	\$0	\$0
6	GIS Data Enhancement	\$0	\$0	\$0
7	Enterprise Service Bus	\$0	\$0	\$0
8	Data Lake	\$0	\$388,092	\$545,532
9	PI Historian	\$0	\$0	\$0
10	Advanced Analytics	\$0	\$0	\$0
11	Telecommunications	\$0	\$0	\$0
12	Cybersecurity	\$0	\$0	\$0
13	<b>Total Electric O&amp;M costs</b>	Sum of Lines 1 through 12 <b>\$0</b>	<b>\$388,092</b>	<b>\$545,532</b>
Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$0	\$0	\$0
15	GIS Data Enhancement	\$0	\$0	\$0
16	Enterprise Service Bus	\$0	\$0	\$0
17	Data Lake	\$0	\$210,908	\$296,468
18	PI Historian	\$0	\$0	\$0
19	Advanced Analytics	\$0	\$0	\$0
20	Telecommunications	\$0	\$0	\$0
21	Cybersecurity	\$0	\$0	\$0
22	<b>Total Gas O&amp;M costs</b>	Sum of Lines 14 through 21 <b>\$0</b>	<b>\$210,908</b>	<b>\$296,468</b>
23	<b>Total O&amp;M Expenses</b>	Line 13 + Line 22 <b>\$0</b>	<b>\$599,000</b>	<b>\$842,000</b>
Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$46,245	\$42,925
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>	Sum of Lines 25 through Line 27 <b>\$0</b>	<b>\$46,245</b>	<b>\$42,925</b>
Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$25,132	\$23,327
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>	Sum of Lines 30 through Line 32 <b>\$0</b>	<b>\$25,132</b>	<b>\$23,327</b>
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28 <b>\$0</b>	<b>\$434,337</b>	<b>\$588,457</b>
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33 <b>\$0</b>	<b>\$236,039</b>	<b>\$319,796</b>
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35 <b>\$0</b>	<b>\$670,376</b>	<b>\$908,252</b>

Column Notes

(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Data Lake  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
	Sum of Lines 1 through 12	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
	Sum of Lines 14 through 21	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
23	<b>Total O&amp;M Expenses</b>	Line 13 + Line 22	\$ 365,000	\$ 599,000	\$ 842,000
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$24,180	\$46,245	\$42,925
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$24,180	\$46,245	\$42,925
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$13,141	\$25,132	\$23,327
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$13,141	\$25,132	\$23,327
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28	\$260,663	\$434,337	\$588,457
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33	\$141,657	\$236,039	\$319,796
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35	\$ 402,320	\$ 670,376	\$ 908,252

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - Data Lake IS

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Data Lake	\$350,000	\$0	\$0
2	Total Estimated Capital Investment	\$350,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$350,000	\$0	\$0
4	Retirements	Line 4 * 0% \$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5 \$350,000	\$350,000	\$350,000
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2 \$350,000	\$0	\$0
7	Cost of Removal	\$0	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 7</b> \$350,000	\$350,000	\$350,000
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	FY 2020 Spend	Page 4 of 11, Line 21 \$291,664	\$38,894	\$12,959
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10 \$291,664	\$330,558	\$343,517
<u>Book Depreciation</u>				
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 14.29%	14.29%	14.29%
13	Book Depreciator	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line 12 * 50% \$25,000	\$50,000	\$50,000
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13 \$25,000	\$75,000	\$125,000
15	Total Cumulative Book Depreciation	Line 14 \$25,000	\$75,000	\$125,000
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 15 \$266,664	\$255,558	\$218,517
17	Effective Tax Rate	21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$55,999	\$53,667	\$45,889
19	Less: FY 2020 Federal NOL	\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40 (\$30,403)	\$1,266	\$4,223
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$25,596	\$54,933	\$50,112
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$350,000	\$350,000	\$350,000
23	Accumulated Depreciation	- Line 15 (\$25,000)	(\$75,000)	(\$125,000)
24	Deferred Tax Reserve	- Line 21 (\$25,596)	(\$54,933)	(\$50,112)
25	Year End Rate Base	Sum of Lines 22 through 24 \$299,404	\$220,067	\$174,888
<u>Revenue Requirement Calculation:</u>				
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2 \$149,701.95	\$259,735	\$197,477
27	Pre-Tax ROR	1/ 8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27 \$12,320	\$21,376	\$16,252
29	Book Depreciation	Line 13 \$25,000	\$50,000	\$50,000
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b> \$37,320	\$71,376	\$66,252

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments  
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$350,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$350,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$350,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$350,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$262,500		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$350,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$262,500		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$87,500	\$87,500	\$87,500
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$29,164	\$38,894	\$12,959
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$291,664	\$38,894	\$12,959

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021  
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>				
1	Data Lake		\$0	
2	Total Estimated Capital Investment	Sum of Lines 1	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) and c) = Prior Year Line 5	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$0	\$0
7	Cost of Removal		\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$0</b>	<b>\$0</b>
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0
<u>Book Depreciation</u>				
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0
<u>Revenue Requirement Calculation:</u>				
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$0</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments  
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending <u>March 31, 2021</u>	Fiscal Year Ending <u>March 31, 2022</u>
			(a)	(b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - Data Lake IS

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Data Lake	\$0
2	Total Estimated Capital Investment	Sum of Line 1 \$0
<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$0
4	Retirements	Line 4 * 0% \$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4 \$0
<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2 \$0
7	Cost of Removal	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 7 \$0</b>
<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:	
10	FY 2022 Spend	Page 8 of 11, Line 21 \$0
11	Cumulative Tax Depreciation	Current Year Line 10 \$0
<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50% \$0
14	Cumulative Book Depreciation	Current Year Line 13 \$0
15	Total Cumulative Book Depreciation	Line 14 \$0
<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15 \$0
17	Effective Tax Rate	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$0
19	Less: FY 2022 Federal NOL	\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40 \$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$0
<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$0
23	Accumulated Depreciation	- Line 15 \$0
24	Deferred Tax Reserve	- Line 21 \$0
25	Year End Rate Base	Sum of Lines 22 through 24 \$0
<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2 \$0.00
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6 8.23%
28	Return and Taxes	Line 26 * Line 27 \$0
29	Book Depreciation	Line 13 \$0
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 \$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments**  
**Synergy Grid Mod - Data Lake IS**

Line No.			Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$0
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$0
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$0
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Data Lake IS**

Line No.	Deferred Tax Subject to Proration	(a)= Column (b)	(b) Vintage Year <u>March 31, 2020</u>
Line No.	Deferred Tax Not Subject to Proration	Total	March 31, 2020
1	Book Depreciation Page 3 of 11, Line 13	\$25,000	\$25,000
2	Bonus Depreciation Page 4 of 11, - Line 12	(\$262,500)	(\$262,500)
3	Remaining MACRS Tax Depreciation Page 4 of 11, - Line 18	(\$29,164)	(\$29,164)
4	FY20 tax (gain)/loss on retirements Page 4 of 11, - Line 19	\$0	\$0
5	Cumulative Book / Tax Timer Sum of Lines 1 through 4	(\$266,664)	(\$266,664)
6	Effective Tax Rate Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve Line 5 * Line 6	(\$55,999)	(\$55,999)
8	Capital Repairs Deduction Page 4 of 11, Line 3	\$0	\$0
9	Cost of Removal Page 4 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020	\$0	\$0
11	Cumulative Book / Tax Timer Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate	21.00%	21.00%
13	Deferred Tax Reserve Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve Line 7 + Line 13	(\$55,999)	(\$55,999)
15	Net Operating Loss Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve Line 14 + Line 15	(\$55,999)	(\$55,999)
17	<b>Allocation of FY 2020 Estimated Federal NOL</b> Cumulative Book/Tax Timer Subject to Proration Col (b) = Line 5	(\$266,664)	(\$266,664)
18	Cumulative Book/Tax Timer Not Subject to Proration Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer Line 17 + Line 18	(\$266,664)	(\$266,664)
20	Total FY 2020 Federal NOL Page 3 of 11, Line 19 / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration (Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration (Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration Line 7 + Line 24	(\$55,999)	(\$55,999)
		(i)	(j)
		<u>Number of Days in</u>	
	<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)
26	April 2019	30 91.78%	(\$4,283) (\$4,283)
27	May 2019	31 83.29%	(\$3,887) (\$3,887)
28	June 2019	30 75.07%	(\$3,503) (\$3,503)
29	July 2019	31 66.58%	(\$3,107) (\$3,107)
30	August 2019	31 58.08%	(\$2,710) (\$2,710)
31	September 2019	30 49.86%	(\$2,327) (\$2,327)
32	October 2019	31 41.37%	(\$1,931) (\$1,931)
33	November 2019	30 33.15%	(\$1,547) (\$1,547)
34	December 2019	31 24.66%	(\$1,151) (\$1,151)
35	January 2020	31 16.16%	(\$754) (\$754)
36	February 2020	28 8.49%	(\$396) (\$396)
37	March 2020	31 0.00%	\$0 \$0
38	Total	365	(\$25,596) (\$25,596)
39	Deferred Tax Without Proration Line 25	(\$55,999)	(\$55,999)
40	Proration Adjustment Line 38 - Line 39	\$30,403	\$30,403

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration  
Synergy Grid Mod - Data Lake IS**

Line No.			(a)=Sum of (b) through (c)	(b)	(c)	
			Total	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>						
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$50,000	\$0	\$50,000	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$38,894)	\$0	(\$38,894)	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0		
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$11,106	\$0	\$11,106	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	\$2,332	\$0	\$2,332	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$2,332	\$0	\$2,332	
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$2,332	\$0	\$2,332	
<b>Allocation of FY 2021 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$11,106	\$0	\$11,106	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$11,106	\$0	\$11,106	
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	
23	Effective Tax Rate		21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$2,332	\$0	\$2,332	
<b>Proration Calculation</b>						
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
26	April 2020	30	91.78%	\$178	\$0	\$178
27	May 2020	31	83.29%	\$162	\$0	\$162
28	June 2020	30	75.07%	\$146	\$0	\$146
29	July 2020	31	66.58%	\$129	\$0	\$129
30	August 2020	31	58.08%	\$113	\$0	\$113
31	September 2020	30	49.86%	\$97	\$0	\$97
32	October 2020	31	41.37%	\$80	\$0	\$80
33	November 2020	30	33.15%	\$64	\$0	\$64
34	December 2020	31	24.66%	\$48	\$0	\$48
35	January 2021	31	16.16%	\$31	\$0	\$31
36	February 2021	28	8.49%	\$17	\$0	\$17
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		\$1,066	\$0	\$1,066
39	Deferred Tax Without Proration	Line 25		\$2,332	\$0	\$2,332
40	Proration Adjustment	Line 38 - Line 39		(\$1,266)	\$0	(\$1,266)

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 + 12 \* Current Month Col (j)

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration  
Synergy Grid Mod - Data Lake IS

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b) through (d)	(b)	(c)	(d)	
			Total	Vintage Year March 31, 2022	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$50,000	\$0	\$0	\$50,000	
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$12,959)	\$0	\$0	(\$12,959)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$37,041	\$0	\$0	\$37,041	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	\$7,779	\$0	\$0	\$7,779	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$7,779	\$0	\$0	\$7,779	
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$7,779	\$0	\$0	\$7,779	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$37,041	\$0	\$0	\$37,041	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$37,041	\$0	\$0	\$37,041	
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	\$0	
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$7,779	\$0	\$0	\$7,779	
<b>Proration Calculation</b>							
		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		<u>Number of Days in</u>	<u>Proration Percentage</u>				
26	April 2021	Month	30	\$595	\$0	\$0	\$595
27	May 2021		31	\$540	\$0	\$0	\$540
28	June 2021		30	\$487	\$0	\$0	\$487
29	July 2021		31	\$432	\$0	\$0	\$432
30	August 2021		31	\$376	\$0	\$0	\$376
31	September 2021		30	\$323	\$0	\$0	\$323
32	October 2021		31	\$268	\$0	\$0	\$268
33	November 2021		30	\$215	\$0	\$0	\$215
34	December 2021		31	\$160	\$0	\$0	\$160
35	January 2022		31	\$105	\$0	\$0	\$105
36	February 2022		28	\$55	\$0	\$0	\$55
37	March 2022		31	\$0	\$0	\$0	\$0
38	Total		365	\$3,555	\$0	\$0	\$3,555
39	Deferred Tax Without Proration	Line 25		\$7,779	\$0	\$0	\$7,779
40	Proration Adjustment	Line 38 - Line 39		(\$4,223)	\$0	\$0	(\$4,223)

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - PI Historian  
Rate Year Annual Revenue Requirement Summary

Synergy Grid

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ 515,000	\$ 515,000
10	Advanced Analytics	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	Sum of Lines 1 through 12	\$ 515,000	\$ 515,000
Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	Sum of Lines 14 through 21	\$ -	\$ -
23	<b>Total O&amp;M Expenses</b>	Line 13 + Line 22	\$ 515,000	\$ 515,000
Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$23,044	\$21,390
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>	Sum of Lines 25 through 27	\$23,044	\$21,390
Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>	Sum of Lines 30 through 32	\$0	\$0
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28	\$538,044	\$536,390
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33	\$0	\$0
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35	\$538,044	\$536,390

Column Notes

(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - PI Historian  
Annual Revenue Requirement Summary

Synergy Grid

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 515,000</b>	<b>\$ 515,000</b>
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
23	<b>Total O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 515,000</b>	<b>\$ 515,000</b>
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$12,049	\$23,044	\$21,390
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>	<b>\$ -</b>	<b>\$12,049</b>	<b>\$23,044</b>	<b>\$21,390</b>
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>	<b>\$ -</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
34	<b>Total Electric Revenue Requirement</b>	<b>\$ -</b>	<b>\$25,049</b>	<b>\$538,044</b>	<b>\$536,390</b>
35	<b>Total Gas Revenue Requirement</b>	<b>\$ -</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	<b>\$ -</b>	<b>\$ 25,049</b>	<b>\$ 538,044</b>	<b>\$ 536,390</b>



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors	\$0	\$0	\$0
2	RTU Separation	\$0	\$0	\$0
3	PI Historian	\$113,000	\$0	\$0
4	DSCADA & ADMS	\$0	\$0	\$0
5	Total Estimated Capital Investment	\$113,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5 \$113,000	\$0	\$0
7	Retirements	Line 4 * 0% \$0	\$0	\$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b and c) = Prior Year Line 6 \$113,000	\$113,000	\$113,000
<u>Change in Net Capital Included in Rate Base</u>				
9	Capital Included in Rate Base	Line 5 \$113,000	\$0	\$0
10	Cost of Removal	\$0	\$0	\$0
11	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 8 + Line 10</b> <b>\$113,000</b>	<b>\$113,000</b>	<b>\$113,000</b>
<u>Tax Depreciation</u>				
12	Vintage Year Tax Depreciation:			
13	FY 2020 Spend	Page 4 of 11, Line 21 \$94,166	\$12,557	\$4,184
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11 \$94,166	\$106,723	\$110,907
<u>Book Depreciation</u>				
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 14.29%	14.29%	14.29%
16	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% ; Column (b and c) = Line 1 * Line 13 \$8,071	\$16,143	\$16,143
17	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14 \$8,071	\$24,214	\$40,357
18	Total Cumulative Book Depreciation	Line 20 + Line 17 \$8,071	\$24,214	\$40,357
<u>Deferred Tax Calculation:</u>				
19	Cumulative Book / Tax Timer	Line 14 - Line 18 \$86,095	\$82,509	\$70,550
20	Effective Tax Rate	21.00%	21.00%	21.00%
21	Deferred Tax Reserve	Line 19 * Line 20 \$18,080	\$17,327	\$14,815
22	Less: FY 2020 Federal NOL	\$ -	\$ -	\$ -
23	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40 \$ (9,816)	\$ 409	\$ 1,363
24	Net Deferred Tax Reserve	Sum of Lines 21 through 2: \$8,264	\$17,736	\$16,179
<u>Rate Base Calculation:</u>				
25	Cumulative Incremental Capital Included in Rate Base	Line 11 \$ 113,000	\$ 113,000	\$ 113,000
26	Accumulated Depreciation	- Line 18 (\$8,071)	(\$24,214)	(\$40,357)
27	Deferred Tax Reserve	- Line 24 (\$8,264)	(\$17,736)	(\$16,179)
28	Year End Rate Base	Sum of Lines 25 through 2: \$ 96,665	\$71,050	\$56,464
<u>Revenue Requirement Calculation:</u>				
29	Average Rate Base	Column (a) = Current Year Line 29 + 2; Column (b and c) = (Prior Year Line 29 + Current Year Line 39) + 2 \$48,332	\$83,857	\$63,757
30	Pre-Tax ROR	1/ 8.23%	8.23%	8.23%
31	Return and Taxes	Line 29 * Line 30 \$3,978	\$6,901	\$5,247
32	Book Depreciation	Line 16 - Line 19 \$8,071	\$16,143	\$16,143
33	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 31 through</b> <b>\$12,049</b>	<b>\$23,044</b>	<b>\$21,390</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 Electric Capital Investments  
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 5	\$113,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$113,000	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$113,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$113,000	
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%	
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$84,750	
<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$113,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$84,750	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$28,250	\$28,250
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$9,416	\$12,557
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 10	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$94,166	\$12,557
			\$4,184	\$4,184

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2021  
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Feeder Monitor Sensors	\$0	
2	RTU Separation	\$0	
3	PI Historian	\$0	
4	DSCADA & ADMS	\$0	
5	Total Estimated Capital Investment	Line 1 + Line 2 + Line 4	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5	\$0
7	Retirements	Line 4 * 0%	\$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$0
<u>Change in Net Capital Included in Rate Base</u>			
9	Capital Included in Rate Base	Line 5	\$0
10	Cost of Removal		\$0
11	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 8 + Line 10</b>	<b>\$0</b>
<u>Tax Depreciation</u>			
12	Vintage Year Tax Depreciation:		
13	FY 2021 Spend	Page 6 of 11, Line 21	\$0
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0
<u>Book Depreciation</u>			
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%
16	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b) = Line 1 * Line 13	\$0
17	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0
18	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%
19	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b) = Line 2 * Line 16	\$0
20	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$0
21	Total Cumulative Book Depreciation	Line 20 + Line 17	\$0
<u>Deferred Tax Calculation:</u>			
22	Cumulative Book / Tax Timer	Line 14 - Line 21	\$0
23	Effective Tax Rate		21.00%
24	Deferred Tax Reserve	Line 22 * Line 23	\$0
25	Less: FY 2021 Federal NOL		\$0
26	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0
27	Net Deferred Tax Reserve	Sum of Lines 24 through 26	\$0
<u>Rate Base Calculation:</u>			
28	Cumulative Incremental Capital Included in Rate Base	Line 11	\$ -
29	Accumulated Depreciation	- Line 21	\$0
30	Deferred Tax Reserve	- Line 27	\$0
31	Year End Rate Base	Sum of Lines 28 through 30	\$ -
<u>Revenue Requirement Calculation:</u>			
32	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b) = (Prior Year Line 29 + Current Year Line 29) ÷ 2	\$0.00
33	Pre-Tax ROR		1/ 8.23%
34	Return and Taxes	Line 32 * Line 33	\$0
35	Book Depreciation	Line 16 + Line 19	\$0
36	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0
37	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 34 through 36</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 Electric Capital Investments  
Synergy Grid Mod - PI Historian Electric

Line No.			Fiscal Year Ending	Fiscal Year Ending
			March 31, 2021	March 31, 2022
			(a)	(b)
<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 5 of 11, Line 5	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 10	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Feeder Monitor Sensors	\$0
2	RTU Separation	\$0
3	PI Historian	\$0
4	DSCADA & ADMS	\$0
5	Total Estimated Capital Investment	Line 1 + Line 2 + Line 4 \$0
<u>Depreciable Net Capital Included in Rate Base</u>		
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5 \$0
7	Retirements	Line 4 * 0% \$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5 \$0
<u>Change in Net Capital Included in Rate Base</u>		
9	Capital Included in Rate Base	Line 5 \$0
10	Cost of Removal	\$0
11	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 8 + Line 10</b> <b>\$0</b>
<u>Tax Depreciation</u>		
12	Vintage Year Tax Depreciation:	
13	FY 2022 Spend	Page 8 of 11, Line 21 \$0
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 13 \$0
<u>Book Depreciation</u>		
15	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 14.29%
16	Book Depreciation	Column (a) = Line 1* Line 13 * 50% \$0
17	Cumulative Book Depreciation	Current Year Line 14 \$0
18	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.09%
19	Book Depreciation	Column (a) = Line 2* Line 16 * 50% \$0
20	Cumulative Book Depreciation	Current Year Line 16 \$0
21	Total Cumulative Book Depreciation	Line 17 + Line 20 \$0
<u>Deferred Tax Calculation:</u>		
22	Cumulative Book / Tax Timer	Line 14 - Line 21 \$0
23	Effective Tax Rate	21.00%
24	Deferred Tax Reserve	Line 22 * Line 23 \$0
25	Less: FY 2022 Federal NOL	\$0
26	Less: Proration Adjustment	Col (a) = Page 11 of 11, Line 40 \$0
27	Net Deferred Tax Reserve	Sum of Lines 24 through 26 \$0
<u>Rate Base Calculation:</u>		
28	Cumulative Incremental Capital Included in Rate Base	Line 11 \$ -
29	Accumulated Depreciation	- Line 21 \$0
30	Deferred Tax Reserve	- Line 27 \$0
31	Year End Rate Base	Sum of Lines 28 through 30 \$ -
<u>Revenue Requirement Calculation:</u>		
32	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2 \$0
33	Pre-Tax ROR	1/ 8.23%
34	Return and Taxes	Line 32 * Line 33 \$0
35	Book Depreciation	Line 16 + Line 19 \$0
36	Property Taxes	Tax Rate 3.176% MAL-7 \$0
37	<b>Annual Revenue Requirement</b>	<b>Sum of Lines 34 through 36</b> <b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 Electric Capital Investments  
Synergy Grid Mod - PI Historian Electric

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 5	\$0
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$0
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0%	0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$0
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 10	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve Electric Proration  
Synergy Grid Mod - PI Historian Electric

Line No.			(a)=	(b)	
			Column	(b) Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>					
1	Book Depreciation	Page 3 of 11, Line 16 + Line 19	\$8,071	\$8,071	
2	Bonus Depreciation	Page 4 of 11, Line 12	(\$84,750)	(\$84,750)	
3	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	(\$9,416)	(\$9,416)	
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$86,095)	(\$86,095)	
6	Effective Tax Rate		21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$18,080)	(\$18,080)	
<b>Deferred Tax Not Subject to Proration</b>					
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$18,080)	(\$18,080)	
15	Net Operating Loss	Page 3 of 11, Line 22	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$18,080)	(\$18,080)	
<b>Allocation of FY 2020 Estimated Federal NOL</b>					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$86,095)	(\$86,095)	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$86,095)	(\$86,095)	
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 22 / 21%	\$0	\$0	
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$18,080)	(\$18,080)	
(i) (j)					
<u>Number of Days in</u>					
	<b>Proration Calculation</b>	<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)	(l)
26	April 2019	30	91.78%	(\$1,383)	(\$1,383)
27	May 2019	31	83.29%	(\$1,255)	(\$1,255)
28	June 2019	30	75.07%	(\$1,131)	(\$1,131)
29	July 2019	31	66.58%	(\$1,003)	(\$1,003)
30	August 2019	31	58.08%	(\$875)	(\$875)
31	September 2019	30	49.86%	(\$751)	(\$751)
32	October 2019	31	41.37%	(\$623)	(\$623)
33	November 2019	30	33.15%	(\$499)	(\$499)
34	December 2019	31	24.66%	(\$372)	(\$372)
35	January 2020	31	16.16%	(\$244)	(\$244)
36	February 2020	28	8.49%	(\$128)	(\$128)
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		(\$8,264)	(\$8,264)
39	Deferred Tax Without Proration	Line 25	(\$18,080)	(\$18,080)	
40	Proration Adjustment	Line 38 - Line 39	\$9,816	\$9,816	

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve Electric Proration  
Synergy Grid Mod - PI Historian Electric

Line No.			(a)=Sum of (b) through (c)	(b)	(c)	
			Total	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>						
1	Book Depreciation	Col (b) = Page 5 of 11, Line 16 + Line 19 ; Col (c) = Page 3 of 11, Line 16 + Line 19	\$16,143	\$0	\$16,143	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18 ; Col (c) = Page 4 of 11, Line 18	(\$12,557)	\$0	(\$12,557)	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19 ; Col (c) = Page 4 of 11, Line 19	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$3,586	\$0	\$3,586	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	\$753	\$0	\$753	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$753	\$0	\$753	
15	Net Operating Loss	Page 5 of 11, Line 25	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$753	\$0	\$753	
<b>Allocation of FY 2021 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0		
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 25 / 21%	\$0	\$0		
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0	\$0		
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$753	\$0	\$753	
<b>Proration Calculation</b>						
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
26	April 2020	30	91.78%	\$58	\$0	\$58
27	May 2020	31	83.29%	\$52	\$0	\$52
28	June 2020	30	75.07%	\$47	\$0	\$47
29	July 2020	31	66.58%	\$42	\$0	\$42
30	August 2020	31	58.08%	\$36	\$0	\$36
31	September 2020	30	49.86%	\$31	\$0	\$31
32	October 2020	31	41.37%	\$26	\$0	\$26
33	November 2020	30	33.15%	\$21	\$0	\$21
34	December 2020	31	24.66%	\$15	\$0	\$15
35	January 2021	31	16.16%	\$10	\$0	\$10
36	February 2021	28	8.49%	\$5	\$0	\$5
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		\$344	\$0	\$344
39	Deferred Tax Without Proration	Line 25		\$753	\$0	\$753
40	Proration Adjustment	Line 38 - Line 39		(\$409)	\$0	(\$409)

**Column Notes:**

(j) Sum of remaining days in the year (Col (i)) ÷ 365

(l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



**THE NARRAGANSETT ELECTRIC COMPANY**  
d/b/a NATIONAL GRID  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2022 Net Deferred Tax Reserve Electric Proration**  
**Synergy Grid Mod - PI Historian Electric**

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020	
		Total				
1	Book Depreciation	Col (b) = Page 7 of 11, Line 16 + Line 19; Col (c) = Page 5 of 11, Line 16 + Line 19; (d) = Page 3 of 11, Line 16 + Line 19	\$16,143	\$0	\$0	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	\$16,143	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$4,184)	\$0	(\$4,184)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$11,959	\$0	\$11,959	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	\$2,511	\$0	\$2,511	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$2,511	\$0	\$2,511	
15	Net Operating Loss	Page 7 of 11, Line 25	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$2,511	\$0	\$2,511	
<b>Allocation of FY 2022 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0		
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 25 / 21%	\$0	\$0		
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0		
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$2,511	\$0	\$2,511	
(i)                      (j)						
		<u>Number of Days in</u>	(k)= Sum of (l)			
		<u>Month</u>	through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	\$192	\$0	\$192
27	May 2021	31	83.29%	\$174	\$0	\$174
28	June 2021	30	75.07%	\$157	\$0	\$157
29	July 2021	31	66.58%	\$139	\$0	\$139
30	August 2021	31	58.08%	\$122	\$0	\$122
31	September 2021	30	49.86%	\$104	\$0	\$104
32	October 2021	31	41.37%	\$87	\$0	\$87
33	November 2021	30	33.15%	\$69	\$0	\$69
34	December 2021	31	24.66%	\$52	\$0	\$52
35	January 2022	31	16.16%	\$34	\$0	\$34
36	February 2022	28	8.49%	\$18	\$0	\$18
37	March 2022	31	0.00%	\$0	\$0	\$0
38	Total	365		\$1,148	\$0	\$1,148
39	Deferred Tax Without Proration	Line 25		\$2,511	\$0	\$2,511
40	Proration Adjustment	Line 38 - Line 39		(\$1,363)	\$0	(\$1,363)

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Advanced Analytics  
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ 299,978	\$ 338,852
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	<b>\$ -</b>	<b>\$ 299,978</b>	<b>\$ 338,852</b>
	Sum of Lines 1 through 12			
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ 163,022	\$ 184,148
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	<b>\$ -</b>	<b>\$ 163,022</b>	<b>\$ 184,148</b>
	Sum of Lines 14 through 21			
23	<b>Total O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ 463,000</b>	<b>\$ 523,000</b>
	Line 13 + Line 22			
	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$415,938	\$386,079
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$103,437	\$198,970
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$66,143
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>	<b>\$0</b>	<b>\$519,374</b>	<b>\$651,192</b>
	Sum of Lines 25 through Line 27			
	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$226,040	\$209,814
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$56,213	\$108,130
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$35,945
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>	<b>\$0</b>	<b>\$282,253</b>	<b>\$353,889</b>
	Sum of Lines 30 through Line 32			
34	<b>Total Electric Revenue Requirement</b>	<b>\$0</b>	<b>\$819,352</b>	<b>\$990,044</b>
	Line 13 + Line 28			
35	<b>Total Gas Revenue Requirement</b>	<b>\$0</b>	<b>\$445,275</b>	<b>\$538,037</b>
	Line 22 + Line 33			
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	<b>\$ -</b>	<b>\$ 1,264,627</b>	<b>\$ 1,528,081</b>
	Line 34 + Line 35			

Column Notes

(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Advanced Analytics  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ 69,973	\$ 299,978	\$ 338,852
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	\$ -	\$ 69,973	\$ 299,978	\$ 338,852
	Sum of Lines 1 through 12	\$ -	\$ 69,973	\$ 299,978	\$ 338,852
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ 38,027	\$ 163,022	\$ 184,148
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	\$ -	\$ 38,027	\$ 163,022	\$ 184,148
	Sum of Lines 14 through 21	\$ -	\$ 38,027	\$ 163,022	\$ 184,148
23	<b>Total O&amp;M Expenses</b>	\$ -	\$ 108,000	\$ 463,000	\$ 523,000
	Line 13 + Line 22	\$ -	\$ 108,000	\$ 463,000	\$ 523,000
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$217,481	\$415,938	\$386,079
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$103,437	\$198,970
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$66,143
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>		\$217,481	\$519,374	\$651,192
	Sum of Lines 25 through Line 27		\$217,481	\$519,374	\$651,192
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$118,190	\$226,040	\$209,814
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$56,213	\$108,130
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$35,945
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>		\$118,190	\$282,253	\$353,889
	Sum of Lines 30 through Line 32		\$118,190	\$282,253	\$353,889
34	<b>Total Electric Revenue Requirement</b>		\$287,454	\$819,352	\$990,044
	Line 13 + Line 28		\$287,454	\$819,352	\$990,044
35	<b>Total Gas Revenue Requirement</b>		\$156,217	\$445,275	\$538,037
	Line 22 + Line 33		\$156,217	\$445,275	\$538,037
36	<b>Total Electric &amp; Gas Revenue Requirement</b>		\$443,671	\$1,264,627	\$1,528,081
	Line 34 + Line 35		\$443,671	\$1,264,627	\$1,528,081

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Advanced Analytics		\$3,148,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$3,148,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$3,148,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$3,148,000	\$3,148,000	\$3,148,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$3,148,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 7</b>	<b>\$3,148,000</b>	<b>\$3,148,000</b>	<b>\$3,148,000</b>
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$2,623,307	\$349,822	\$116,555
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$2,623,307	\$2,973,129	\$3,089,684
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 *	\$224,857	\$449,714	\$449,714
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$224,857	\$674,571	\$1,124,286
15	Total Cumulative Book Depreciation	Line 14	\$224,857	\$674,571	\$1,124,286
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$2,398,450	\$2,298,558	\$1,965,398
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$503,674	\$482,697	\$412,734
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$273,456)	\$11,389	\$37,985
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$230,218	\$494,086	\$450,718
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$3,148,000	\$3,148,000	\$3,148,000
23	Accumulated Depreciation	- Line 15	(\$224,857)	(\$674,571)	(\$1,124,286)
24	Deferred Tax Reserve	- Line 21	(\$230,218)	(\$494,086)	(\$450,718)
25	Year End Rate Base	Sum of Lines 22 through 24	\$2,692,925	\$1,979,342	\$1,572,996
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$1,346,462.26	\$2,336,133	\$1,776,169
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$110,814	\$192,264	\$146,179
29	Book Depreciation	Line 13	\$224,857	\$449,714	\$449,714
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$335,671</b>	<b>\$641,978</b>	<b>\$595,893</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		
Short Term Debt	0.00%	0.00%	0.00%		
Preferred Stock	0.00%	0.00%	0.00%		
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments  
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Capital Repairs Deduction</u>					
1	Plant Additions	Page 3 of 11, Line 2	\$3,148,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
<u>Bonus Depreciation</u>					
4	Plant Additions	Line 1	\$3,148,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$3,148,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$3,148,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$2,361,000		
<u>Remaining Tax Depreciation</u>					
13	Plant Additions	Line 1	\$3,148,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$2,361,000		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$787,000	\$787,000	\$787,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$262,307	\$349,822	\$116,555
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$2,623,307	\$349,822	\$116,555

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021**  
**Synergy Grid Mod - Advanced Analytics IS**

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Advanced Analytics	\$1,470,000	
2	Total Estimated Capital Investment	\$1,470,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	\$1,470,000	\$0
4	Retirements	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	\$1,470,000	\$1,470,000
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	\$1,470,000	\$0
7	Cost of Removal	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>\$1,470,000</b>	<b>\$1,470,000</b>
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	FY 2021 Spend	\$489,951	\$653,415
11	Cumulative Tax Depreciation	\$489,951	\$1,143,366
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	14.29%	14.29%
13	Book Depreciation	\$105,000	\$210,000
14	Cumulative Book Depreciation	\$105,000	\$315,000
15	Total Cumulative Book Depreciation	\$105,000	\$315,000
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	\$384,951	\$828,366
17	Effective Tax Rate	21.00%	21.00%
18	Deferred Tax Reserve	\$80,840	\$173,957
19	Less: FY 2021 Federal NOL	\$0	\$0
20	Less: Proration Adjustment	(\$43,890)	(\$50,555)
21	Net Deferred Tax Reserve	\$36,950	\$123,401
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	\$1,470,000	\$1,470,000
23	Accumulated Depreciation	(\$105,000)	(\$315,000)
24	Deferred Tax Reserve	(\$36,950)	(\$123,401)
25	Year End Rate Base	\$1,328,050	\$1,031,599
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	\$664,024.99	\$1,179,824
27	Pre-Tax ROR	8.23%	8.23%
28	Return and Taxes	\$54,649	\$97,100
29	Book Depreciation	\$105,000	\$210,000
30	<b>Annual Revenue Requirement</b>	<b>\$159,649</b>	<b>\$307,100</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.705%	1.85%	0.00%	1.85%
Short Term Debt	0.00%	0.000%	0.00%	0.00%	0.00%
Preferred Stock	0.00%	0.000%	0.00%	0.00%	0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
d/b/a NATIONAL GRID  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments**  
**Synergy Grid Mod - Advanced Analytics IS**

Line No.			Fiscal Year Ending <u>March 31, 2021</u>	Fiscal Year Ending <u>March 31, 2022</u>
			(a)	(b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$1,470,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,470,000	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,470,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,470,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,470,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,470,000	\$1,470,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$489,951	\$653,415
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$489,951	\$653,415

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - Advanced Analytics IS

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Advanced Analytics	\$940,000
2	Total Estimated Capital Investment	\$940,000
<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	\$940,000
4	Retirements	Line 4 * 0% \$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4 \$940,000
<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2 \$940,000
7	Cost of Removal	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 8 \$940,000</b>
<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:	
10	FY 2022 Spend	Page 8 of 11, Line 21 \$313,302
11	Cumulative Tax Depreciation	Current Year Line 10 \$313,302
<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50% \$67,143
14	Cumulative Book Depreciation	Current Year Line 13 \$67,143
15	Total Cumulative Book Depreciation	Line 14 \$67,143
<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15 \$246,159
17	Effective Tax Rate	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$51,693
19	Less: FY 2022 Federal NOL	\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40 (\$28,066)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$23,628
<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$940,000
23	Accumulated Depreciation	- Line 15 (\$67,143)
24	Deferred Tax Reserve	- Line 21 (\$23,628)
25	Year End Rate Base	Sum of Lines 22 through 24 \$849,229
<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper \$424,614.62
27	Pre-Tax ROR	MAL-6 8.23%
28	Return and Taxes	Line 26 * Line 27 \$34,946
29	Book Depreciation	Line 13 \$67,143
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 \$102,089</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%	0.00%	1.85%
Short Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Common Equity	50.00%	9.28%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments  
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$940,000
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$940,000
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$940,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$940,000
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$940,000
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$940,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$313,302
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$313,302

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Advanced Analytics IS**

Line No.	Deferred Tax Subject to Proration	(a)= Column (b)	(b) Vintage Year March 31, 2020
1	Book Depreciation	Page 3 of 11, Line 13	\$224,857
2	Bonus Depreciation	Page 4 of 11, - Line 12	(\$2,361,000)
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$262,307)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$2,398,450)
6	Effective Tax Rate	Per Tax Department	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$503,674)
<b>Deferred Tax Not Subject to Proration</b>			
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12	Effective Tax Rate		21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$503,674)
15	Net Operating Loss	Page 3 of 11, Line 19	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$503,674)
<b>Allocation of FY 2020 Estimated Federal NOL</b>			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$2,398,450)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$2,398,450)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0
23	Effective Tax Rate	Per Tax Department	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$503,674)
(i) (j)			
<b>Proration Calculation</b>			
		<u>Number of Days in</u>	
		<u>Month</u>	<u>Proration Percentage</u>
			(k)= Sum of (l)
			(l)
26	April 2019	30	91.78%
27	May 2019	31	83.29%
28	June 2019	30	75.07%
29	July 2019	31	66.58%
30	August 2019	31	58.08%
31	September 2019	30	49.86%
32	October 2019	31	41.37%
33	November 2019	30	33.15%
34	December 2019	31	24.66%
35	January 2020	31	16.16%
36	February 2020	28	8.49%
37	March 2020	31	0.00%
38	Total	365	(\$230,218)
39	Deferred Tax Without Proration	Line 25	(\$503,674)
40	Proration Adjustment	Line 38 - Line 39	\$273,456

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Advanced Analytics IS**

Line No.			(a)=Sum of (b) through (d)	(b)	(c)	(d)	
			Total	Vintage Year March 31, 2022	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>							
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$726,857	\$67,143	\$210,000	\$449,714	
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$1,083,272)	(\$313,302)	(\$653,415)	(\$116,555)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$356,415)	(\$246,159)	(\$443,415)	\$333,159	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$74,847)	(\$51,693)	(\$93,117)	\$69,963	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$74,847)	(\$51,693)	(\$93,117)	\$69,963	
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$74,847)	(\$51,693)	(\$93,117)	\$69,963	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$356,415)	(\$246,159)	(\$443,415)	\$333,159	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$356,415)	(\$246,159)	(\$443,415)	\$333,159	
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	\$0	
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$74,847)	(\$51,693)	(\$93,117)	\$69,963	
(i) (j)							
<b>Proration Calculation</b>		<u>Number of Days in</u>	(k)= Sum of (l) through (n)	(l)	(m)	(n)	
		<u>Month</u>	<u>Proration Percentage</u>				
26	April 2021	30	91.78%	(\$5,725)	(\$3,954)	(\$7,122)	\$5,351
27	May 2021	31	83.29%	(\$5,195)	(\$3,588)	(\$6,463)	\$4,856
28	June 2021	30	75.07%	(\$4,682)	(\$3,234)	(\$5,825)	\$4,377
29	July 2021	31	66.58%	(\$4,152)	(\$2,868)	(\$5,166)	\$3,882
30	August 2021	31	58.08%	(\$3,623)	(\$2,502)	(\$4,507)	\$3,386
31	September 2021	30	49.86%	(\$3,110)	(\$2,148)	(\$3,869)	\$2,907
32	October 2021	31	41.37%	(\$2,580)	(\$1,782)	(\$3,210)	\$2,412
33	November 2021	30	33.15%	(\$2,068)	(\$1,428)	(\$2,572)	\$1,933
34	December 2021	31	24.66%	(\$1,538)	(\$1,062)	(\$1,913)	\$1,438
35	January 2022	31	16.16%	(\$1,008)	(\$696)	(\$1,254)	\$942
36	February 2022	28	8.49%	(\$530)	(\$366)	(\$659)	\$495
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$34,211)	(\$23,628)	(\$42,562)	\$31,979
39	Deferred Tax Without Proration	Line 25		(\$74,847)	(\$51,693)	(\$93,117)	\$69,963
40	Proration Adjustment	Line 38 - Line 39		\$40,636	\$28,066	\$50,555	(\$37,985)

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Telecommunications  
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$0	\$0	\$0
2	Feeder Monitoring Sensors	\$0	\$0	\$0
3	RTU Separation	\$0	\$0	\$0
4	GIS Data Enhancement	\$0	\$0	\$0
5	DSCADA & ADMS	\$0	\$0	\$0
6	GIS Data Enhancement	\$0	\$0	\$0
7	Enterprise Service Bus	\$0	\$0	\$0
8	Data Lake	\$0	\$0	\$0
9	PI Historian	\$0	\$0	\$0
10	Advanced Analytics	\$0	\$0	\$0
11	Telecommunications	\$0	\$425,022	\$636,886
12	Cybersecurity	\$0	\$0	\$0
13	<b>Total Electric O&amp;M costs</b>	Sum of Lines 1 through 12	<b>\$425,022</b>	<b>\$636,886</b>
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$0	\$0	\$0
15	GIS Data Enhancement	\$0	\$0	\$0
16	Enterprise Service Bus	\$0	\$0	\$0
17	Data Lake	\$0	\$0	\$0
18	PI Historian	\$0	\$0	\$0
19	Advanced Analytics	\$0	\$0	\$0
20	Telecommunications	\$0	\$230,978	\$346,114
21	Cybersecurity	\$0	\$0	\$0
22	<b>Total Gas O&amp;M costs</b>	Sum of Lines 14 through 21	<b>\$230,978</b>	<b>\$346,114</b>
23	<b>Total O&amp;M Expenses</b>	Line 13 + Line 22	<b>\$656,000</b>	<b>\$983,000</b>
	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$15,855	\$14,717
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$4,222	\$8,121
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$4,222
28	<b>Total Electric Capital Investment Component of Revenue Requirement</b>	Sum of Lines 25 through Line 27	<b>\$20,077</b>	<b>\$27,060</b>
	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$8,617	\$7,998
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$2,294	\$4,413
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$2,294
33	<b>Total Gas Capital Investment Component of Revenue Requirement</b>	Sum of Lines 30 through Line 32	<b>\$10,911</b>	<b>\$14,706</b>
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28	<b>\$445,100</b>	<b>\$663,946</b>
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33	<b>\$241,889</b>	<b>\$360,820</b>
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35	<b>\$686,988</b>	<b>\$1,024,766</b>

Column Notes  
(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Telecommunications  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	425,022	\$ 636,886
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,022</b>	<b>\$ 636,886</b>
	Sum of Lines 1 through 12				
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	230,978	\$ 346,114
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,978</b>	<b>\$ 346,114</b>
	Sum of Lines 14 through 21				
23	<b>Total O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 656,000</b>	<b>\$ 983,000</b>
	Line 13 + Line 22				
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$8,290	\$15,855	\$14,717
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$4,222	\$8,121
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$4,222
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$8,290	\$20,077	\$27,060
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$4,505	\$8,617	\$7,998
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$2,294	\$4,413
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$2,294
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$4,505	\$10,911	\$14,706
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28	<b>\$8,290</b>	<b>\$445,100</b>	<b>\$663,946</b>
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33	<b>\$4,505</b>	<b>\$241,889</b>	<b>\$360,820</b>
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35	<b>\$ 12,796</b>	<b>\$ 686,988</b>	<b>\$ 1,024,766</b>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Telecommunications		\$120,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$120,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$120,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$120,000	\$120,000	\$120,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$120,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 7</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$99,999	\$13,335	\$4,443
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$99,999	\$113,334	\$117,777
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciator	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line	\$8,571	\$17,143	\$17,143
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$8,571	\$25,714	\$42,857
15	Total Cumulative Book Depreciation	Line 14	\$8,571	\$25,714	\$42,857
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$91,428	\$87,620	\$74,920
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$19,200	\$18,400	\$15,733
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$10,424)	\$434	\$1,448
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$8,776	\$18,834	\$17,181
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$120,000	\$120,000	\$120,000
23	Accumulated Depreciation	- Line 15	(\$8,571)	(\$25,714)	(\$42,857)
24	Deferred Tax Reserve	- Line 21	(\$8,776)	(\$18,834)	(\$17,181)
25	Year End Rate Base	Sum of Lines 22 through 24	\$102,653	\$75,451	\$59,962
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$51,326.39	\$89,052	\$67,707
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$4,224	\$7,329	\$5,572
29	Book Depreciation	Line 13	\$8,571	\$17,143	\$17,143
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$12,796</b>	<b>\$24,472</b>	<b>\$22,715</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments  
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$120,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$120,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$120,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$120,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$90,000		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$120,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$90,000		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$30,000	\$30,000	\$30,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$9,999	\$13,335	\$4,443
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$99,999	\$13,335	\$4,443



**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021**  
**Synergy Grid Mod - Telecommunications IS**

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Telecommunications	\$60,000	
2	Total Estimated Capital Investment	\$60,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	\$60,000	\$0
4	Retirements	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	\$60,000	\$60,000
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	\$60,000	\$0
7	Cost of Removal	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>\$60,000</b>	<b>\$60,000</b>
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	FY 2021 Spend	\$19,998	\$26,670
11	Cumulative Tax Depreciation	\$19,998	\$46,668
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	14.29%	14.29%
13	Book Depreciation	\$4,286	\$8,571
14	Cumulative Book Depreciation	\$4,286	\$12,857
15	Total Cumulative Book Depreciation	\$4,286	\$12,857
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	\$15,712	\$33,811
17	Effective Tax Rate	21.00%	21.00%
18	Deferred Tax Reserve	\$3,300	\$7,100
19	Less: FY 2021 Federal NOL	\$0	\$0
20	Less: Proration Adjustment	(\$1,791)	(\$2,063)
21	Net Deferred Tax Reserve	\$1,508	\$5,037
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	\$60,000	\$60,000
23	Accumulated Depreciation	(\$4,286)	(\$12,857)
24	Deferred Tax Reserve	(\$1,508)	(\$5,037)
25	Year End Rate Base	\$54,206	\$42,106
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	\$27,103.06	\$48,156
27	Pre-Tax ROR	8.23%	8.23%
28	Return and Taxes	\$2,231	\$3,963
29	Book Depreciation	\$4,286	\$8,571
30	<b>Annual Revenue Requirement</b>	<b>\$6,516</b>	<b>\$12,535</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments**  
**Synergy Grid Mod - Telecommunications IS**

Line No.			Fiscal Year Ending <u>March 31, 2021</u>	Fiscal Year Ending <u>March 31, 2022</u>
			(a)	(b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$60,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$60,000	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$60,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$60,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$60,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$60,000	\$60,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$19,998</u>	<u>\$26,670</u>
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$19,998</u>	<u>\$26,670</u>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - Telecommunications IS

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Telecommunications	\$60,000
2	Total Estimated Capital Investment	Sum of Line 1 \$60,000
<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$60,000
4	Retirements	Line 4 * 0% \$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4 \$60,000
<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2 \$60,000
7	Cost of Removal	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 8 \$60,000</b>
<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:	
10	FY 2022 Spend	Page 8 of 11, Line 21 \$19,998
11	Cumulative Tax Depreciation	Current Year Line 10 \$19,998
<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50% \$4,286
14	Cumulative Book Depreciation	Current Year Line 13 \$4,286
15	Total Cumulative Book Depreciation	Line 14 \$4,286
<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15 \$15,712
17	Effective Tax Rate	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$3,300
19	Less: FY 2022 Federal NOL	\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40 (\$1,791)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$1,508
<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$60,000
23	Accumulated Depreciation	- Line 15 (\$4,286)
24	Deferred Tax Reserve	- Line 21 (\$1,508)
25	Year End Rate Base	Sum of Lines 22 through 24 \$54,206
<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2 \$27,103.06
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6 8.23%
28	Return and Taxes	Line 26 * Line 27 \$2,231
29	Book Depreciation	Line 13 \$4,286
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 \$6,516</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments**  
**Synergy Grid Mod - Telecommunications IS**

Line No.			Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$60,000
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$60,000
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$60,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$60,000
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$60,000
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$60,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$19,998
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$19,998

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Telecommunications IS**

Line No.	Description	(a)= Column (b)	(b) Vintage Year <u>March 31, 2020</u>
<b>Deferred Tax Subject to Proration</b>			
1	Book Depreciation	Page 3 of 11, Line 13	Total \$8,571
2	Bonus Depreciation	Page 4 of 11, - Line 12	(\$90,000)
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$9,999)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$91,428)
6	Effective Tax Rate	Per Tax Department	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$19,200)
<b>Deferred Tax Not Subject to Proration</b>			
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12	Effective Tax Rate		21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$19,200)
15	Net Operating Loss	Page 3 of 11, Line 19	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$19,200)
<b>Allocation of FY 2020 Estimated Federal NOL</b>			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$91,428)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$91,428)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
23	Effective Tax Rate	Per Tax Department	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$19,200)
(i) (j)			
<u>Number of Days in</u>			
<b>Proration Calculation</b>			
	<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)
26	April 2019	30 91.78%	(\$1,468) (\$1,468)
27	May 2019	31 83.29%	(\$1,333) (\$1,333)
28	June 2019	30 75.07%	(\$1,201) (\$1,201)
29	July 2019	31 66.58%	(\$1,065) (\$1,065)
30	August 2019	31 58.08%	(\$929) (\$929)
31	September 2019	30 49.86%	(\$798) (\$798)
32	October 2019	31 41.37%	(\$662) (\$662)
33	November 2019	30 33.15%	(\$530) (\$530)
34	December 2019	31 24.66%	(\$395) (\$395)
35	January 2020	31 16.16%	(\$259) (\$259)
36	February 2020	28 8.49%	(\$136) (\$136)
37	March 2020	31 0.00%	\$0 \$0
38	Total	365	(\$8,776) (\$8,776)
39	Deferred Tax Without Proration	Line 25	(\$19,200) (\$19,200)
40	Proration Adjustment	Line 38 - Line 39	\$10,424 \$10,424

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration  
Synergy Grid Mod - Telecommunications IS

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b) through (c)	(b)	(c)	
			Total	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$21,429	\$4,286	\$17,143	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$33,333)	(\$19,998)	(\$13,335)	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0		
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$11,904)	(\$15,712)	\$3,808	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$2,500)	(\$3,300)	\$800	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$2,500)	(\$3,300)	\$800	
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$2,500)	(\$3,300)	\$800	
<b>Allocation of FY 2021 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$11,904)	(\$15,712)	\$3,808	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$11,904)	(\$15,712)	\$3,808	
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	
23	Effective Tax Rate		21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$2,500)	(\$3,300)	\$800	
<b>Proration Calculation</b>						
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
26	April 2020	30	91.78%	(\$191)	(\$252)	\$61
27	May 2020	31	83.29%	(\$174)	(\$229)	\$56
28	June 2020	30	75.07%	(\$156)	(\$206)	\$50
29	July 2020	31	66.58%	(\$139)	(\$183)	\$44
30	August 2020	31	58.08%	(\$121)	(\$160)	\$39
31	September 2020	30	49.86%	(\$104)	(\$137)	\$33
32	October 2020	31	41.37%	(\$86)	(\$114)	\$28
33	November 2020	30	33.15%	(\$69)	(\$91)	\$22
34	December 2020	31	24.66%	(\$51)	(\$68)	\$16
35	January 2021	31	16.16%	(\$34)	(\$44)	\$11
36	February 2021	28	8.49%	(\$18)	(\$23)	\$6
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$1,143)	(\$1,508)	\$366
39	Deferred Tax Without Proration	Line 25		(\$2,500)	(\$3,300)	\$800
40	Proration Adjustment	Line 38 - Line 39		\$1,357	\$1,791	(\$434)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 + 12 \* Current Month Col (j)

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration  
Synergy Grid Mod - Telecommunications IS**

Line No.			(a)=Sum of (b) through (d)	(b)	(c)	(d)	
			Total	Vintage Year March 31, 2022	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>							
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$30,000	\$4,286	\$8,571	\$17,143	
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$51,111)	(\$19,998)	(\$26,670)	(\$4,443)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$21,111)	(\$15,712)	(\$18,099)	\$12,700	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$4,433)	(\$3,300)	(\$3,801)	\$2,667	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$4,433)	(\$3,300)	(\$3,801)	\$2,667	
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$4,433)	(\$3,300)	(\$3,801)	\$2,667	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$21,111)	(\$15,712)	(\$18,099)	\$12,700	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$21,111)	(\$15,712)	(\$18,099)	\$12,700	
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	\$0	
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$4,433)	(\$3,300)	(\$3,801)	\$2,667	
<b>Proration Calculation</b>							
		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		<u>Number of Days in</u>	<u>Proration Percentage</u>				
		<u>Month</u>					
26	April 2021	30	91.78%	(\$339)	(\$252)	(\$291)	\$204
27	May 2021	31	83.29%	(\$308)	(\$229)	(\$264)	\$185
28	June 2021	30	75.07%	(\$277)	(\$206)	(\$238)	\$167
29	July 2021	31	66.58%	(\$246)	(\$183)	(\$211)	\$148
30	August 2021	31	58.08%	(\$215)	(\$160)	(\$184)	\$129
31	September 2021	30	49.86%	(\$184)	(\$137)	(\$158)	\$111
32	October 2021	31	41.37%	(\$153)	(\$114)	(\$131)	\$92
33	November 2021	30	33.15%	(\$122)	(\$91)	(\$105)	\$74
34	December 2021	31	24.66%	(\$91)	(\$68)	(\$78)	\$55
35	January 2022	31	16.16%	(\$60)	(\$44)	(\$51)	\$36
36	February 2022	28	8.49%	(\$31)	(\$23)	(\$27)	\$19
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$2,026)	(\$1,508)	(\$1,737)	\$1,219
39	Deferred Tax Without Proration	Line 25		(\$4,433)	(\$3,300)	(\$3,801)	\$2,667
40	Proration Adjustment	Line 38 - Line 39		\$2,407	\$1,791	\$2,063	(\$1,448)

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Grid Mod Synergy - Cybersecurity**  
**Rate Year Annual Revenue Requirement Summary**

Line No.		Fiscal Year Ending		Rate Year 1	Rate Year 2	Rate Year 3
		March 31, 2019	March 31, 2020			
		(a)	(b)	(a)	(b)	(c)
	Electric Operation and Maintenance (O&M) Expenses:					
1	System Data Portal	\$ -	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ 1,569,214	\$ -	\$ 802,100	\$ 623,280
13	<b>Total Electric O&amp;M costs</b>	Sum of Lines 1 through 12	<b>\$ 1,569,214</b>	<b>\$ -</b>	<b>\$ 802,100</b>	<b>\$ 623,280</b>
	Gas Operation and Maintenance (O&M) Expenses:					
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ 852,786	\$ -	\$ 435,900	\$ 338,720
22	<b>Total Gas O&amp;M costs</b>	Sum of Lines 14 through 21	<b>\$ 852,786</b>	<b>\$ -</b>	<b>\$ 435,900</b>	<b>\$ 338,720</b>
23	<b>Total O&amp;M Expenses</b>	Line 13 + Line 22	<b>\$ 2,422,000</b>	<b>\$ -</b>	<b>\$ 1,238,000</b>	<b>\$ 962,000</b>
24	Electric Capital Investment:					
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$273,441	\$0	\$522,961	\$485,420
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment				\$135,523	\$260,691
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment					\$89,716
28	Total Electric Capital Investment Component of I	Sum of Lines 25 through Line 27	<u>\$273,441</u>	<u>\$0</u>	<u>\$658,484</u>	<u>\$835,826</u>
29	Gas Capital Investment:					
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$148,601	\$0	\$284,202	\$263,800
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment				\$73,650	\$141,672
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment					\$48,756
33	Total Gas Capital Investment Component of Revenue	Sum of Lines 30 through Line 32	<u>\$148,601</u>	<u>\$0</u>	<u>\$357,852</u>	<u>\$454,228</u>
34	<b>Total Electric Revenue Requirement</b>	Line 13 + Line 28	<b>\$1,842,654</b>	<b>\$0</b>	<b>\$1,460,584</b>	<b>\$1,459,106</b>
35	<b>Total Gas Revenue Requirement</b>	Line 22 + Line 33	<b>\$1,001,387</b>	<b>\$0</b>	<b>\$793,752</b>	<b>\$792,948</b>
36	<b>Total Electric &amp; Gas Revenue Requirement</b>	Line 34 + Line 35	<b>\$2,844,041</b>	<b>\$0</b>	<b>\$2,254,336</b>	<b>\$2,252,054</b>

Column (a) - no recovery in Rate Year 1 per PUC Decision



THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Grid Mod Synergy - Cybersecurity  
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	<b>Total Electric O&amp;M costs</b>				
	Sum of Lines 1 through 12	\$ -	\$ 1,569,214	\$ 802,100	\$ 623,280
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	<b>Total Gas O&amp;M costs</b>				
	Sum of Lines 14 through 21	\$ -	\$ 852,786	\$ 435,900	\$ 338,720
23	<b>Total O&amp;M Expenses</b>				
	Line 13 + Line 22	\$ -	\$ 2,422,000	\$ 1,238,000	\$ 962,000
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$273,441	\$522,961	\$485,420
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$135,523	\$260,691
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$89,716
28	Total Electric Capital Investment Component of Revenue Requirement		\$273,441	\$658,484	\$835,826
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$148,601	\$284,202	\$263,800
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$73,650	\$141,672
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$48,756
33	Total Gas Capital Investment Component of Revenue Requirement		\$148,601	\$357,852	\$454,228
34	<b>Total Electric Revenue Requirement</b>				
	Line 13 + Line 28	\$ -	\$1,842,654	\$1,460,584	\$1,459,106
35	<b>Total Gas Revenue Requirement</b>				
	Line 22 + Line 33	\$ -	\$1,001,387	\$793,752	\$792,948
36	<b>Total Electric &amp; Gas Revenue Requirement</b>				
	Line 34 + Line 35	\$ -	\$ 2,844,041	\$ 2,254,336	\$ 2,252,054

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020  
Synergy Grid Mod - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Cybersecurity		\$3,958,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$3,958,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$3,958,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$3,958,000	\$3,958,000	\$3,958,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$3,958,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 7</b>	<b>\$3,958,000</b>	<b>\$3,958,000</b>	<b>\$3,958,000</b>
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$3,298,300	\$439,833	\$146,545
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$3,298,300	\$3,738,133	\$3,884,678
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line 12	\$282,714	\$565,429	\$565,429
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$282,714	\$848,143	\$1,413,571
15	Total Cumulative Book Depreciation	Line 14	\$282,714	\$848,143	\$1,413,571
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$3,015,586	\$2,889,990	\$2,471,107
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$633,273	\$606,898	\$518,932
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$343,818)	\$14,320	\$47,758
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$289,455	\$621,218	\$566,691
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$3,958,000	\$3,958,000	\$3,958,000
23	Accumulated Depreciation	- Line 15	(\$282,714)	(\$848,143)	(\$1,413,571)
24	Deferred Tax Reserve	- Line 21	(\$289,455)	(\$621,218)	(\$566,691)
25	Year End Rate Base	Sum of Lines 22 through 24	\$3,385,831	\$2,488,640	\$1,977,738
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$1,692,915.40	\$2,937,235	\$2,233,189
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$139,327	\$241,734	\$183,791
29	Book Depreciation	Line 13	\$282,714	\$565,429	\$565,429
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$422,041</b>	<b>\$807,163</b>	<b>\$749,220</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
 d/b/a NATIONAL GRID  
 Power Sector Transformation (PST)  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments**  
 Synergy Grid Mod - Cybersecurity IS

Line No.		Fiscal Year Ending <u>March 31, 2020</u>	Fiscal Year Ending <u>March 31, 2021</u>	Fiscal Year Ending <u>March 31, 2022</u>
		(a)	(b)	(c)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 3 of 11, Line 2 \$3,958,000		
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2 \$0		
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1 \$3,958,000		
5	Less Capital Repairs Deduction	Line 3 \$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$3,958,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$3,958,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100% 75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0% 0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10 75.00%		
12	Bonus Depreciation	Line 8 * Line 11 \$2,968,500		
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1 \$3,958,000		
14	Less Capital Repairs Deduction	Line 3 \$0		
15	Less Bonus Depreciation	Line 12 \$2,968,500		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$989,500	\$989,500	\$989,500
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17 \$329,800	\$439,833	\$146,545
19	FY20 Loss incurred due to retirements	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7 \$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20 \$3,298,300	\$439,833	\$146,545

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021**  
**Synergy Grid Mod - Cybersecurity IS**

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Cybersecurity	\$1,926,000	
2	Total Estimated Capital Investment	Sum of Lines 1	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$1,926,000
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$1,926,000</b>
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	FY 2021 Spend	Page 16 of 21, Line 21	\$641,936
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$1,498,043
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b) = Line 1 * Line 12	\$275,143
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$412,714
15	Total Cumulative Book Depreciation	Line 14	\$412,714
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$1,085,329
17	Effective Tax Rate	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$227,919
19	Less: FY 2021 Federal NOL	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	(\$66,238)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$161,681
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$1,926,000
23	Accumulated Depreciation	- Line 15	(\$412,714)
24	Deferred Tax Reserve	- Line 21	(\$161,681)
25	Year End Rate Base	Sum of Lines 22 through 24	\$1,351,605
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$870,008.24
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$127,220
29	Book Depreciation	Line 13	\$275,143
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29</b>	<b>\$402,363</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments**  
**Synergy Grid Mod - Cybersecurity IS**

Line No.			Fiscal Year Ending <u>March 31, 2021</u>	Fiscal Year Ending <u>March 31, 2022</u>
			(a)	(b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$1,926,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,926,000	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	<u>\$1,926,000</u>	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	<u>\$1,926,000</u>	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,926,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,926,000	\$1,926,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$641,936</u>	<u>\$856,107</u>
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$641,936</u>	<u>\$856,107</u>

THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022  
Synergy Grid Mod - Cybersecurity IS

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Cybersecurity	\$1,275,000
2	Total Estimated Capital Investment	Sum of Line 1 \$1,275,000
<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$1,275,000
4	Retirements	Line 4 * 0% \$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4 \$1,275,000
<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2 \$1,275,000
7	Cost of Removal	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 6 + Line 8 \$1,275,000</b>
<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:	
10	FY 2022 Spend	Page 8 of 11, Line 21 \$424,958
11	Cumulative Tax Depreciation	Current Year Line 10 \$424,958
<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	roved per R.I.P.U.C. Docket No 14.29%
13	Book Depreciation	Column (a) = Line 2* Line \$91,071
14	Cumulative Book Depreciation	Current Year Line 13 \$91,071
15	Total Cumulative Book Depreciation	Line 14 \$91,071
<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15 \$333,887
17	Effective Tax Rate	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$70,116
19	Less: FY 2022 Federal NOL	\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40 (\$38,068)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$32,049
<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$1,275,000
23	Accumulated Depreciation	- Line 15 (\$91,071)
24	Deferred Tax Reserve	- Line 21 (\$32,049)
25	Year End Rate Base	Sum of Lines 22 through 24 \$1,151,880
<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Weighted Average Cost of Capital as file in R.I.P.U.C. \$575,940.02
27	Pre-Tax ROR	8.23%
28	Return and Taxes	Line 26 * Line 27 \$47,400
29	Book Depreciation	Line 13 \$91,071
30	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 \$138,471</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	<u>100.00%</u>		<u>6.49%</u>	<u>1.74%</u>	<u>8.23%</u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments**  
**Synergy Grid Mod - Cybersecurity IS**

Line No.		Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 2 \$1,275,000
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 <u>\$0</u>
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$1,275,000
5	Less Capital Repairs Deduction	Line 3 <u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$1,275,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 <u>\$1,275,000</u>
9	Bonus Depreciation Rate (April 2020 - December 2020)	0% 0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0% <u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$1,275,000
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 <u>\$0</u>
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$1,275,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17 <u>\$424,958</u>
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 7 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20 <u><u>\$424,958</u></u>

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Cybersecurity IS**

Line No.	Deferred Tax Subject to Proration		(a)= Column (b) Total	(b) Vintage Year March 31, 2020
1	Book Depreciation	Page 3 of 11, Line 13	\$282,714	\$282,714
2	Bonus Depreciation	Page 4 of 11, - Line 12	(\$2,968,500)	(\$2,968,500)
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$329,800)	(\$329,800)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$3,015,586)	(\$3,015,586)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$633,273)	(\$633,273)
<b>Deferred Tax Not Subject to Proration</b>				
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$633,273)	(\$633,273)
15	Net Operating Loss	Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$633,273)	(\$633,273)
<b>Allocation of FY 2020 Estimated Federal NOL</b>				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$3,015,586)	(\$3,015,586)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$3,015,586)	(\$3,015,586)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$633,273)	(\$633,273)

(i) (j)

<b>Proration Calculation</b>		<u>Number of Days in Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)	(l)
26	April 2019	30	91.78%	(\$48,435)	(\$48,435)
27	May 2019	31	83.29%	(\$43,953)	(\$43,953)
28	June 2019	30	75.07%	(\$39,616)	(\$39,616)
29	July 2019	31	66.58%	(\$35,134)	(\$35,134)
30	August 2019	31	58.08%	(\$30,652)	(\$30,652)
31	September 2019	30	49.86%	(\$26,314)	(\$26,314)
32	October 2019	31	41.37%	(\$21,832)	(\$21,832)
33	November 2019	30	33.15%	(\$17,495)	(\$17,495)
34	December 2019	31	24.66%	(\$13,012)	(\$13,012)
35	January 2020	31	16.16%	(\$8,530)	(\$8,530)
36	February 2020	28	8.49%	(\$4,482)	(\$4,482)
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		(\$289,455)	(\$289,455)
39	Deferred Tax Without Proration	Line 25		(\$633,273)	(\$633,273)
40	Proration Adjustment	Line 38 - Line 39		\$343,818	\$343,818

**Column Notes:**

(j) Sum of remaining days in the year (Col (i)) ÷ 365  
(l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Cybersecurity IS**

Line No.		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
	<b>Deferred Tax Subject to Proration</b>			
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$703,000	\$137,571
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$1,081,769)	(\$641,936)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$378,769)	(\$504,365)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$79,541)	(\$105,917)
	<b>Deferred Tax Not Subject to Proration</b>			
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$79,541)	(\$105,917)
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$79,541)	(\$105,917)
	<b>Allocation of FY 2021 Estimated Federal NOL</b>			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$378,769)	(\$504,365)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$378,769)	(\$504,365)
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$79,541)	(\$105,917)
	<b>Proration Calculation</b>			
		(i)                      (j)		
		<u>Number of Days in</u>	(k)= Sum of (l)	
		<u>Month</u>	through (m)	(l)                      (m)
26	April 2020	30	(\$6,084)	(\$8,101)
27	May 2020	31	(\$5,521)	(\$7,351)
28	June 2020	30	(\$4,976)	(\$6,626)
29	July 2020	31	(\$4,413)	(\$5,876)
30	August 2020	31	(\$3,850)	(\$5,127)
31	September 2020	30	(\$3,305)	(\$4,401)
32	October 2020	31	(\$2,742)	(\$3,651)
33	November 2020	30	(\$2,197)	(\$2,926)
34	December 2020	31	(\$1,634)	(\$2,176)
35	January 2021	31	(\$1,071)	(\$1,427)
36	February 2021	28	(\$563)	(\$750)
37	March 2021	31	\$0	\$0
38	Total	365	(\$36,357)	(\$48,412)
39	Deferred Tax Without Proration	Line 25	(\$79,541)	(\$105,917)
40	Proration Adjustment	Line 38 - Line 39	\$43,185	\$57,504

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration**  
**Synergy Grid Mod - Cybersecurity IS**

Line No.			(a)=Sum of (b) through (d)	(b)	(c)	(d)	
			Total	Vintage Year March 31, 2022	Vintage Year March 31, 2021	Vintage Year March 31, 2020	
<b>Deferred Tax Subject to Proration</b>							
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$931,643	\$91,071	\$275,143	\$565,429	
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$1,427,610)	(\$424,958)	(\$856,107)	(\$146,545)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$495,967)	(\$333,887)	(\$580,964)	\$418,884	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966	
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$495,967)	(\$333,887)	(\$580,964)	\$418,884	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$495,967)	(\$333,887)	(\$580,964)	\$418,884	
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	\$0	
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966	
(i) (j)							
<b>Proration Calculation</b>							
		<u>Number of Days in Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l) through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	(\$7,966)	(\$5,363)	(\$9,331)	\$6,728
27	May 2021	31	83.29%	(\$7,229)	(\$4,867)	(\$8,468)	\$6,105
28	June 2021	30	75.07%	(\$6,516)	(\$4,386)	(\$7,632)	\$5,503
29	July 2021	31	66.58%	(\$5,778)	(\$3,890)	(\$6,769)	\$4,880
30	August 2021	31	58.08%	(\$5,041)	(\$3,394)	(\$5,905)	\$4,258
31	September 2021	30	49.86%	(\$4,328)	(\$2,914)	(\$5,070)	\$3,655
32	October 2021	31	41.37%	(\$3,591)	(\$2,417)	(\$4,206)	\$3,033
33	November 2021	30	33.15%	(\$2,877)	(\$1,937)	(\$3,370)	\$2,430
34	December 2021	31	24.66%	(\$2,140)	(\$1,441)	(\$2,507)	\$1,808
35	January 2022	31	16.16%	(\$1,403)	(\$944)	(\$1,643)	\$1,185
36	February 2022	28	8.49%	(\$737)	(\$496)	(\$863)	\$623
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$47,606)	(\$32,049)	(\$55,765)	\$40,207
39	Deferred Tax Without Proration	Line 25		(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
40	Proration Adjustment	Line 38 - Line 39		\$56,547	\$38,068	\$66,238	(\$47,758)

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



## Compliance Attachment 5

Narragansett Electric Special Sector Programs Revenue Requirements

Rate Years 1, 2, 3

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Electric Transportation Initiative  
Annual Revenue Requirement Summary

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	Operation and Maintenance (O&M) Expenses:				
1	Offpeak Charging Rebate		\$133,745	\$176,920	\$227,567
2	Discount Pilot for DC Fast Charging		\$103,622	\$170,650	\$264,488
3	Customer Fleet Advisory Services		\$40,000	\$70,000	\$100,000
4	Charging Demonstration Program		\$326,831	\$502,382	1,013,114
5	Initiative Evaluation		\$30,000	\$30,000	\$30,000
6	Total O&M costs	Sum of Lines 1 through 5	\$634,198	\$949,952	\$1,635,169
	Other O&M Expenses and Program Administration Costs:				
8	Program Administration Costs - NG Heavy Duty Fleet Lease and O&M				
9	Program Administration Costs - Off-Peak Rebate				
10	Program Administration Costs - Commercial Rate Discount				
11	Program Administration Costs - Evaluation				
12	Total Other O&M Expenses and Program Administration Costs	Sum of Lines 8 through 11	\$0	\$0	\$0
13	<b>Total O&amp;M Costs, Other O&amp;M Costs and Program Administration Costs</b>	Line 6 + Line 12	\$634,198	\$949,952	\$1,635,169
14	Participation Payment Offset				
15	<b>Total Net O&amp;M Expense Component of Revenue Requirement</b>	Line 13 + Line 14	\$634,198	\$949,952	\$1,635,169
	Capital Investment:				
17	Estimated Revenue Requirement on Rate Year 1 Capital investment		\$47,102	\$117,581	\$111,968
18	Estimated Revenue Requirement on Rate Year 2 Capital investment			\$84,218	\$208,431
19	Estimated Revenue Requirement on Rate Year 3 Capital investment				\$196,208
20	<b>Total Capital Investment Component of Revenue Requirement</b>	Sum of Lines 17 through 19	\$47,102	\$201,799	\$516,607
21	<b>Total Revenue Requirement</b>	Line 15 + Line 20	\$681,300	\$1,151,751	\$2,151,776
22	Total Capital Investment Component of Revenue Requirement per Settlement Attachment 5.1		\$54,312	\$236,135	\$619,757
23	delta - add to Charging Demo Program O&M (Line 4)		\$7,210	\$34,336	\$103,150

Line 23 - to remove revenue requirement associated with Company ownership of charging stations (capital component) per PUC Decision and utilize those dollars as O&M.

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2019  
Electric Transportation Initiative

Line No.		Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<b>Estimated Capital Investment</b>				
1	EDC Costs (Make-Ready)	\$136,285	\$0	\$0
2	Premise Work Costs (Make-Ready)	\$323,142	\$0	\$0
3	EVSE Costs (Utility-Operated Charging Program Sites, and Company Fleet EVSE)		\$0	\$0
4	Total Capitalized Labor & Tool Costs	\$365,321	\$0	\$0
5	Total Estimated Capital Investment	\$824,748	\$0	\$0
<b>Depreciable Net Capital Included in Rate Base</b>				
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5	\$824,748	\$0
7	Retirements	Line 4 * 0%	\$0	\$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 6 - Line 7; Column (b) = Prior Year Line 6	\$824,748	\$824,748
<b>Change in Net Capital Included in Rate Base</b>				
9	Capital Included in Rate Base	Line 5	\$824,748	\$0
10	Cost of Removal	\$0	\$0	\$0
11	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 8 + Line 10</b>	<b>\$824,748</b>	<b>\$824,748</b>
<b>Tax Depreciation</b>				
12	Vintage Year Tax Depreciation:			
13	2020 Spend	Page 3 of 10, Line 21	\$164,950	\$263,919
14	Cumulative Tax Depreciation	Previous Year Line 14 + Current Year Line 13	\$164,950	\$428,869
<b>Book Depreciation</b>				
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.50%	2.50%
16	Book Depreciation	Column (a) = Line 1 * Line 15 * 50%; Column (b) = Line 1 * Line 15	\$1,704	\$3,407
17	Cumulative Book Depreciation	Previous Year Line 17 + Current Year Line 16	\$1,704	\$5,111
18	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	5.00%	5.00%
19	Book Depreciation	Column (a) = Line 2 * Line 18 * 50%; Column (b) = Line 2 * Line 18	\$8,079	\$16,157
20	Cumulative Book Depreciation	Previous Year Line 20 + Current Year Line 19	\$8,079	\$24,236
21	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%	10.00%
22	Book Depreciation	Column (a) = Line 3 * Line 21 * 50%; Column (b) = Line 3 * Line 21	\$0	\$0
23	Cumulative Book Depreciation	Previous Year Line 23 + Current Year Line 22	\$0	\$0
24	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.50%	2.50%
25	Book Depreciation	Column (a) = Line 4 * Line 24 * 50%; Column (b) = Line 4 * Line 24	\$4,567	\$9,133
26	Cumulative Book Depreciation	Previous Year Line 26 + Current Year Line 25	\$4,567	\$13,700
27	Total Cumulative Book Depreciation	Line 17 + Line 20 + Line 23 + Line 26	\$14,349	\$43,046
<b>Deferred Tax Calculation:</b>				
28	Cumulative Book / Tax Timer	Line 14 - Line 27	\$150,601	\$385,823
29	Effective Tax Rate		21.00%	21.00%
30	Deferred Tax Reserve	Line 28 * Line 29	\$31,626	\$81,023
31	Less: FY 2020 Federal NOL		\$0	\$0
32	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = , Line 40; Col (c) = , Line 40	(\$17,171)	(\$26,819)
33	Net Deferred Tax Reserve	Sum of Lines 30 through 32	\$14,456	\$54,204
<b>Rate Base Calculation:</b>				
34	Cumulative Incremental Capital Included in Rate Base	Line 11	\$824,748	\$824,748
35	Accumulated Depreciation	- Line 27	(\$14,349)	(\$43,046)
36	Deferred Tax Reserve	- Line 33	(\$14,456)	(\$54,204)
37	Year End Rate Base	Sum of Lines 34 through 36	\$795,944	\$727,498
<b>Revenue Requirement Calculation:</b>				
38	Average Rate Base	Column (a) = Current Year Line 37 ÷ 2; Column (b & c) = (Prior Year Line 26 + Current Year Line 26) ÷ 2	\$397,972	\$761,721
39	Pre-Tax ROR		8.23%	8.23%
40	Return and Taxes	Line 38 * Line 39	\$32,753	\$62,690
41	Book Depreciation	Line 16 + Line 19 + Line 22 + Line 25	\$14,349	\$28,697
42	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 3.176%	\$0	\$26,194
43	<b>Annual Revenue Requirement</b>	<b>Line 40 through Line 42</b>	<b>\$47,102</b>	<b>\$117,581</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.2750%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2019 Capital Investments  
Electric Transportation Initiative**

Line No.			Rate Year Ending <u>August 31, 2019</u> (a)	Rate Year Ending <u>August 31, 2020</u> (b)	Rate Year Ending <u>August 31, 2021</u> (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 5	\$824,748		
2	Capital Repairs Deduction Rate	Per Tax Department	<u>0.00%</u>		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$824,748		
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$824,748		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$824,748		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	<u>0.00%</u>		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$824,748		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	<u>\$0</u>		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$824,748	\$824,748	\$824,748
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>20.00%</u>	32.00%	19.20%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$164,950	\$263,919	\$158,352
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0		
20	Cost of Removal	Page 2 of 10, Line 10	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$164,950</u>	<u>\$263,919</u>	<u>\$158,352</u>

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2020  
Electric Transportation Initiative

Line No.		Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
<u>Estimated Capital Investment</u>			
1	EDC Costs (Make-Ready)	\$340,713	
2	Premise Work Costs (Make-Ready)	\$807,855	
3	EVSE Costs (Utility-Operated Only)		
4	Total Capitalized Labor & Tool Costs	\$270,627	
5	Total Estimated Capital Investment	Line 1 + Line 4	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5	\$0
7	Retirements	Line 4 * 0%	\$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$1,419,195
<u>Change in Net Capital Included in Rate Base</u>			
9	Capital Included in Rate Base	Line 5	\$0
10	Cost of Removal	Section 2, Page 27 of 27, Chart 11	\$0
11	<b>Total Net Plant in Service Including Cost of Remova</b>	<b>Line 8 + Line 10</b>	<b>\$1,419,195</b>
<u>Tax Depreciation</u>			
12	Vintage Year Tax Depreciation:		
13	2021 Spend	Page 5 of 10, Line 21	\$283,839
14	Cumulative Tax Depreciation	Previous Year Line 14 + Current Year Line 13	\$737,982
<u>Book Depreciation</u>			
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.50%
16	Book Depreciation	Column (a) = Line 1 * Line 15 * 50%; Column (b) = Line 1 * Line 15	\$8,518
17	Cumulative Book Depreciation	Previous Year Line 17 + Current Year Line 16	\$12,777
18	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770	5.00%
19	Book Depreciation	Column (a) = Line 2 * Line 18 * 50%; Column (b) = Line 2 * Line 18	\$40,393
20	Cumulative Book Depreciation	Previous Year Line 20 + Current Year Line 19	\$60,589
21	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770	10.00%
22	Book Depreciation	Column (a) = Line 3 * Line 21 * 50%; Column (b) = Line 3 * Line 21	\$0
23	Cumulative Book Depreciation	Previous Year Line 23 + Current Year Line 22	\$0
24	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.50%
25	Book Depreciation	Column (a) = Line 4 * Line 26 * 50%; Column (b) = Line 4 * Line 26	\$6,766
26	Cumulative Book Depreciation	Previous Year Line 26 + Current Year Line 25	\$10,149
27	Total Cumulative Book Depreciation	Line 17 + Line 20 + Line 23 + Line 26	\$83,514
<u>Deferred Tax Calculation:</u>			
28	Cumulative Book / Tax Timer	Line 14 - Line 17	\$654,468
29	Effective Tax Rate		21.00%
30	Deferred Tax Reserve	Line 28 * Line 29	\$137,438
31	Less: FY 2021 Federal NOL		\$0
32	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40	(\$45,431)
33	Net Deferred Tax Reserve	Sum of Lines 30 through 32	\$92,008
<u>Rate Base Calculation:</u>			
34	Cumulative Incremental Capital Included in Rate Base	Line 11	\$1,419,195
35	Accumulated Depreciation	- Line 27	(\$83,514)
36	Deferred Tax Reserve	- Line 33	(\$92,008)
37	Year End Rate Base	Sum of Lines 34 through 36	\$1,243,674
<u>Revenue Requirement Calculation:</u>			
38	Average Rate Base	Column (a) = Current Year Line 37 ÷ 2; Column (b) = (Prior Year Line 37 + Current Year Line 37) ÷ 2	\$1,305,229
39	Pre-Tax ROR	1/	8.25%
40	Return and Taxes	Line 38 * Line 39	\$107,681
41	Book Depreciation	Line 16 + Line 19 + Line 22 + Line 25	\$55,676
42	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 8 * 3.176%	\$45,074
43	<b>Annual Revenue Requirement</b>	<b>Line 38 through Line 42</b>	<b>\$208,431</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.2750%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>



**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2020 Capital Investments  
Electric Transportation Initiative**

Line No.			Rate Year Ending <u>August 31, 2020</u> (a)	Rate Year Ending <u>August 31, 2021</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 5	\$1,419,195	
2	Capital Repairs Deduction Rate	Per Tax Department	<u>0.00%</u>	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,419,195	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,419,195	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,419,195	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,419,195	
14	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,419,195	\$1,419,195
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>20.000%</u>	<u>32.000%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$283,839	\$454,143
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 10	<u>\$0</u>	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$283,839</u>	<u>\$454,143</u>

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2021  
Electric Transportation Initiative

Line No.		Rate Year Ending August 31, 2021 (a)
<b>Estimated Capital Investment</b>		
1	EDC Costs (Make-Ready)	\$885,854
2	Premise Work Costs (Make-Ready)	\$2,100,422
3	EVSE Costs (Utility-Operated Only)	
4	Total Capitalized Labor & Tool Costs	\$276,040
5	Total Estimated Capital Investment	Line 1 + Line 4 \$3,262,316
<b>Depreciable Net Capital Included in Rate Base</b>		
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5 \$3,262,316
7	Retirements	Line 4 * 0% \$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6 \$3,262,316
<b>Change in Net Capital Included in Rate Base</b>		
9	Capital Included in Rate Base	Line 5 \$3,262,316
10	Cost of Removal	Section 2, Page 27 of 27, Chart 11 \$0
11	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 8 + Line 10</b> <b>\$3,262,316</b>
<b>Tax Depreciation</b>		
12	Vintage Year Tax Depreciation:	
13	2022 Spend	Page 7 of 10, Line 21 \$652,463
14	Cumulative Tax Depreciation	Previous Year Line 14 + Current Year Line 13 \$652,463
<b>Book Depreciation</b>		
15	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.50%
16	Book Depreciation	Column (a) = Line 1 * Line 15 * 50% \$11,073
17	Cumulative Book Depreciation	Previous Year Line 17 + Current Year Line 16 \$11,073
18	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 5.00%
19	Book Depreciation	Column (a) = Line 2 * Line 18 * 50% \$52,511
20	Cumulative Book Depreciation	Previous Year Line 20 + Current Year Line 19 \$52,511
21	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 10.00%
22	Book Depreciation	Column (a) = Line 3 * Line 21 * 50% \$0
23	Cumulative Book Depreciation	Previous Year Line 23 + Current Year Line 22 \$0
24	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.50%
25	Book Depreciation	Column (a) = Line 4 * Line 24 * 50% \$3,451
26	Cumulative Book Depreciation	Previous Year Line 26 + Current Year Line 25 \$3,451
27	Total Cumulative Book Depreciation	Line 17 + Line 20 + Line 23 + Line 26 \$67,034
<b>Deferred Tax Calculation:</b>		
28	Cumulative Book / Tax Timer	Line 14 - Line 27 \$585,429
29	Effective Tax Rate	21.00%
30	Deferred Tax Reserve	Line 28 * Line 29 \$122,940
31	Less: FY 2022 Federal NOL	-
32	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col = Page 9 of 10, Line 40 (\$66,747)
33	Net Deferred Tax Reserve	Sum of Lines 30 through 32 \$56,193
<b>Rate Base Calculation:</b>		
34	Cumulative Incremental Capital Included in Rate Base	Line 11 \$3,262,316
35	Accumulated Depreciation	- Line 27 (\$67,034)
36	Deferred Tax Reserve	- Line 33 (\$56,193)
37	Year End Rate Base	Sum of Lines 34 through 36 \$3,139,089
<b>Revenue Requirement Calculation:</b>		
38	Average Rate Base	Column (a) = Current Year Line 27 ÷ 2 \$1,569,544.32
39	Pre-Tax ROR	8.23% 1/
40	Return and Taxes	Line 38 * Line 39 \$129,173
41	Book Depreciation	Line 16 + Line 19 + Line 22 + Line 25 \$67,034
42	Property Taxes	Tax Rate 3.176% MAL-7 \$0
43	<b>Annual Revenue Requirement</b>	<b>Line 40 through Line 42</b> <b>\$196,208</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2021 Capital Investments  
Electric Transportation Initiative**

Line No.			Rate Year Ending <u>August 31, 2021</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 6 of 10, Line 5	\$3,262,316
2	Capital Repairs Deduction Rate	Per Tax Department	<u>0.00%</u>
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$3,262,316
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$3,262,316
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$3,262,316
9	Bonus Depreciation Rate (April 2021 - December 2021)	0%	0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0%	<u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$3,262,316
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	<u>\$0</u>
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$3,262,316
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>20.000%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$652,463
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 6 of 10, Line 10	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u><u>\$652,463</u></u>

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Rate Year 2019 Net Deferred Tax Reserve Proration  
Electric Transportation Initiative**

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) <u>Total</u>	(b) Vintage Year <u>August 31, 2019</u>
1	Book Depreciation	Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$14,349
2	Bonus Depreciation	Page 3 of 10, Line 12	\$0
3	Remaining MACRS Tax Depreciation	Page 3 of 10, Line 18	(\$164,950)
4	FY20 tax (gain)/loss on retirements	Page 3 of 10, Line 19	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$150,601)
6	Effective Tax Rate	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$31,626)
<b>Deferred Tax Not Subject to Proration</b>			
8	Capital Repairs Deduction	Page 3 of 10, Line 3	\$0
9	Cost of Removal	Page 3 of 10, Line 20	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12	Effective Tax Rate	21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$31,626)
15	Net Operating Loss	Page 2 of 10, Line 31	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$31,626)
<b>Allocation of FY 2020 Estimated Federal NOL</b>			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$150,601)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$150,601)
20	Total FY 2020 Federal NOL	(Page 2 of 10, Line 31) / 21%	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
23	Effective Tax Rate	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$31,626)
		(i)	(j)
		Number of Days in	
	<b>Proration Calculation</b>	<u>Month</u>	<u>Proration Percentage</u>
26	April 2019	30	91.78%
27	May 2019	31	83.29%
28	June 2019	30	75.07%
29	July 2019	31	66.58%
30	August 2019	31	58.08%
31	September 2019	30	49.86%
32	October 2019	31	41.37%
33	November 2019	30	33.15%
34	December 2019	31	24.66%
35	January 2020	31	16.16%
36	February 2020	28	8.49%
37	March 2020	31	0.00%
38	Total	365	
			(k)= Sum of (l)
			(l)
39	Deferred Tax Without Proration	Line 25	(\$31,626)
40	Proration Adjustment	Line 38 - Line 39	\$17,171

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Rate Year 2020 Net Deferred Tax Reserve Proration**  
**Electric Transportation Initiative**

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) through (c)	(b) Vintage Year <u>August 31, 2020</u>	(c) Vintage Year <u>August 31, 2019</u>		
1	Book Depreciation	Col (b) = Page 4 of 10, Line 16 + Line 19 + Line 22 + Line 25; Col (c) = Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$56,535	\$27,838	\$28,697	
2	Bonus Depreciation	Col (b) = Page 5 of 10, Line 12; Col (c) = Page 3 of 10, Line 12	\$0	\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 4 of 10, Line 18; Col (c) = Page 2 of 10, Line 18	(\$547,758)	(\$283,839)	(\$263,919)	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 5 of 10, Line 19; Col (c) = Page 3 of 10, Line 19	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$491,223)	(\$256,001)	(\$235,222)	
6	Effective Tax Rate		21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$103,157)	(\$53,760)	(\$49,397)	
<b>Deferred Tax Not Subject to Proration</b>						
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0		
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$103,157)	(\$53,760)	(\$49,397)	
15	Net Operating Loss		\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$103,157)	(\$53,760)	(\$49,397)	
<b>Allocation of FY 2021 Estimated Federal NOL</b>						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$256,001)	(\$256,001)		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$256,001)	(\$256,001)		
20	Total FY 2021 Federal NOL		\$0	\$0		
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0		
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0		
23	Effective Tax Rate		21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$103,157)	(\$53,760)	(\$49,397)	
(i) (j)						
<u>Number of Days in</u>						
		<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l) through (m)	(m)	
26	Proration Calculation	April 2020	30 91.78%	(\$7,890)	(\$4,112)	(\$3,778)
27		May 2020	31 83.29%	(\$7,160)	(\$3,731)	(\$3,428)
28		June 2020	30 75.07%	(\$6,453)	(\$3,363)	(\$3,090)
29		July 2020	31 66.58%	(\$5,723)	(\$2,983)	(\$2,740)
30		August 2020	31 58.08%	(\$4,993)	(\$2,602)	(\$2,391)
31		September 2020	30 49.86%	(\$4,286)	(\$2,234)	(\$2,053)
32		October 2020	31 41.37%	(\$3,556)	(\$1,853)	(\$1,703)
33		November 2020	30 33.15%	(\$2,850)	(\$1,485)	(\$1,365)
34		December 2020	31 24.66%	(\$2,120)	(\$1,105)	(\$1,015)
35		January 2021	31 16.16%	(\$1,390)	(\$724)	(\$665)
36		February 2021	28 8.49%	(\$730)	(\$380)	(\$350)
37		March 2021	31 0.00%	\$0	\$0	\$0
38		Total	365	(\$47,151)	(\$24,573)	(\$22,578)
39	Deferred Tax Without Proration	Line 25		(\$103,157)	(\$53,760)	(\$49,397)
40	Proration Adjustment	Line 38 - Line 39		\$56,006	\$29,188	\$26,819

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Rate Year 2021 Net Deferred Tax Reserve Proration  
Electric Transportation Initiative

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) through (d)	(b)	(c)	(d)		
			Vintage Year August 31, 2021	Vintage Year August 31, 2020	Vintage Year August 31, 2019		
1	Book Depreciation	Col (b) = Page 6 of 10, Line 16 + Line 19 + Line 22 + Line 25; Col (c) = Page 4 of 10, Line 16 + Line 19 + Line 22 + Line 25; Col (d) = Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$151,408	\$67,034	\$55,676	\$28,697	
2	Bonus Depreciation	Col (b) = Page 7 of 10, Line 12; Col (c) = Page 5 of 10, Line 12; Col (d) = Page 3 of 10, Line 12	\$0	\$0	\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 10, Line 18; Col (c) = Page 4 of 10, Line 18; Col (d) = Page 2 of 10, Line 18	(\$1,264,958)	(\$652,463)	(\$454,143)	(\$158,352)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 7 of 10, Line 19; Col (c) = Page 5 of 10, Line 19; Col (d) = Page 3 of 10, Line 19	\$0	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$1,113,550)	(\$585,429)	(\$398,467)	(\$129,655)	
6	Effective Tax Rate		21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$233,846)	(\$122,940)	(\$83,678)	(\$27,227)	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 7 of 10, Line 3	\$0	\$0			
9	Cost of Removal	Page 7 of 10, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$233,846)	(\$122,940)	(\$83,678)	(\$27,227)	
15	Net Operating Loss		\$0	-			
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$233,846)	(\$122,940)	(\$83,678)	(\$27,227)	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$585,429)	(\$585,429)			
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0			
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$585,429)	(\$585,429)			
20	Total FY 2022 Federal NOL		\$0	\$0			
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0			
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0			
23	Effective Tax Rate		21.00%	21.00%			
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0			
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$233,846)	(\$122,940)	(\$83,678)	(\$27,227)	
<b>Proration Calculation</b>							
		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		Number of Days in Month	Proration Percentage				
26	April 2021	30	91.78%	(\$17,885)	(\$9,403)	(\$6,400)	(\$2,082)
27	May 2021	31	83.29%	(\$16,230)	(\$8,533)	(\$5,808)	(\$1,890)
28	June 2021	30	75.07%	(\$14,629)	(\$7,691)	(\$5,235)	(\$1,703)
29	July 2021	31	66.58%	(\$12,974)	(\$6,821)	(\$4,642)	(\$1,511)
30	August 2021	31	58.08%	(\$11,319)	(\$5,951)	(\$4,050)	(\$1,318)
31	September 2021	30	49.86%	(\$9,717)	(\$5,108)	(\$3,477)	(\$1,131)
32	October 2021	31	41.37%	(\$8,062)	(\$4,238)	(\$2,885)	(\$939)
33	November 2021	30	33.15%	(\$6,460)	(\$3,396)	(\$2,312)	(\$752)
34	December 2021	31	24.66%	(\$4,805)	(\$2,526)	(\$1,719)	(\$559)
35	January 2022	31	16.16%	(\$3,150)	(\$1,656)	(\$1,127)	(\$367)
36	February 2022	28	8.49%	(\$1,655)	(\$870)	(\$592)	(\$193)
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$106,886)	(\$56,193)	(\$38,247)	(\$12,445)
39	Deferred Tax Without Proration	Line 25		(\$233,846)	(\$122,940)	(\$83,678)	(\$27,227)
40	Proration Adjustment	Line 38 - Line 39		\$126,960	\$66,747	\$45,431	\$14,782

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Electric Heat Initiative  
Annual Revenue Requirement Summary**

Line No.		Rate Year Ending <u>August 31, 2019</u> (a)	Rate Year Ending <u>August 31, 2020</u> (b)	Rate Year Ending <u>August 31, 2021</u> (c)
	Operation and Maintenance (O&M) Expenses:			
1	Ground-Source Heat Pump Program	\$0	\$0	\$0
2	Equipment Incentives for Income Eligible Customers	\$0	\$0	\$0
3	Community-Based Outreach	\$0	\$0	\$0
4	Oil/Propane Dealer Training Programs	\$0	\$0	\$0
5	<b>Total O&amp;M costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Sum of Lines 1 through 4			
6	<b>Total O&amp;M Costs Net of R&amp;D Tax Incentives</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Line 5			
	Capital Investment:			
7	Estimated Revenue Requirement on Rate Year Capital investment	\$0	\$0	\$0
8	Estimated Revenue Requirement on Data Year 1 Capital investment		\$0	\$0
9	Estimated Revenue Requirement on Data Year 2 Capital investment			\$0
10	<b>Total Capital Investment Component of Revenue Requirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Sum of Lines 7 through 9			
11	<b>Total Revenue Requirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Line 6 + Line 10			

Cols (a)-(c) No recovery of Electric Heat initiative in base distribution rates per PUC Decision

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2019  
Electric Heat

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<u>Estimated Capital Investment</u>					
1	Underground pipes for Ground Source Heat Pump		\$0	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$0	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0	\$0
4	Retirements	Line 3 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$0	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$0	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	2020 Spend	Page 3 of 10, Line 21	\$0	\$0	\$0
11	Cumulative Tax Depreciation	Previous Year Line 11 + Current Year Line 10	\$0	\$0	\$0
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%	10.00%	10.00%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line 12	\$0	\$0	\$0
14	Cumulative Book Depreciation	Previous Year Line 14 + Current Year Line 13	\$0	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0	\$0
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0	\$0
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40; Col (c) =	\$0	\$0	\$0
21	Net Deferred Tax Reserve	Page 10 of 10, Line 40 Sum of Lines 18 through 20	\$0	\$0	\$0
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0	\$0
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b & c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0	\$0	\$0
27	Pre-Tax ROR		1/ 8.80%	8.80%	8.80%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 0%	\$0	\$0	\$0
31	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 + Line 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.47%	4.69%	2.27%		2.27%
Short Term Debt	0.45%	1.76%	0.01%		0.01%
Preferred Stock	0.11%	4.50%	0.00%		0.00%
Common Equity	50.97%	10.10%	5.15%	1.37%	6.52%
	100.00%		7.43%	1.37%	8.80%



**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2019 Capital Investments  
Electric Heat**

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 2	\$0		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%	19.20%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0	\$0
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 2 of 10, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0	\$0

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2020  
Electric Heat

Line No.			Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
<u>Estimated Capital Investment</u>				
1	Underground pipes for Ground Source Heat Pump		\$0	
2	Total Estimated Capital Investment	Sum of Line 1	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0
4	Retirements	Line 3 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) = Prior Year Line 5	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$0	\$0
7	Cost of Removal		\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$0</b>	<b>\$0</b>
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	2021 Spend	Page 5 of 10, Line 21	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0
<u>Book Depreciation</u>				
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%	10.00%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 10, Line 39; Col (b) = Page 10 of 10, Line 40	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0
<u>Revenue Requirement Calculation:</u>				
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0
27	Pre-Tax ROR		1/ 8.80%	8.80%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7 - Column (b) Line 8 * 0%	\$0	\$0
31	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 + Line 30</b>	<b>\$0</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.47%	4.69%	2.27%		2.27%
Short Term Debt	0.45%	1.76%	0.01%		0.01%
Preferred Stock	0.11%	4.50%	0.00%		0.00%
Common Equity	50.97%	10.10%	5.15%	1.37%	6.52%
	100.00%		7.43%	1.37%	8.80%

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2020 Capital Investments**  
**Electric Heat**

Line No.			Rate Year Ending <u>August 31, 2020</u> (a)	Rate Year Ending <u>August 31, 2021</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 2	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2021  
Electric Heat

Line No.			Rate Year Ending August 31, 2021 (a)
<u>Estimated Capital Investment</u>			
1	Underground pipes for Ground Source Heat Pump		\$0
2	Total Estimated Capital Investment	Sum Line 1	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0
4	Retirements	Line 3 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$0
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal		\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$0</b>
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	2022 Spend	Page 7 of 10, Line 21	\$0
11	Cumulative Tax Depreciation	Current Year Line 10	\$0
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%	\$0
14	Cumulative Book Depreciation	Current Year Line 13	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 10, Line 40	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0
23	Accumulated Depreciation	- Line 15	\$0
24	Deferred Tax Reserve	- Line 21	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2	\$0
27	Pre-Tax ROR		1/ 8.80%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7	\$0
32	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 + Line 30</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.47%	4.69%	2.27%		2.27%
Short Term Debt	0.45%	1.76%	0.01%		0.01%
Preferred Stock	0.11%	4.50%	0.00%		0.00%
Common Equity	50.97%	10.10%	5.15%	1.37%	6.52%
	<u>100.00%</u>		<u>7.43%</u>	<u>1.37%</u>	<u>8.80%</u>

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2021 Capital Investments**  
**Electric Heat**

Line No.		Rate Year Ending August 31, 2021 (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 6 of 10, Line 2 \$0
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 <u>\$0</u>
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$0
5	Less Capital Repairs Deduction	Line 3 <u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department <u>100.00%</u>
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% <u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$0
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 <u>\$0</u>
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 <u>20.00%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17 \$0
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 6 of 10, Line 7 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20 <u><u>\$0</u></u>

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Rate Year 2019 Net Deferred Tax Reserve Proration  
Electric Heat**

Line No.		(a)= column (b)	(b) Vintage Year August 31, 2019
No.	<b>Deferred Tax Subject to Proration</b>	<u>Total</u>	<u>August 31, 2019</u>
1	Book Depreciation Page 2 of 10, Line 13	\$0	\$0
2	Bonus Depreciation Page 3 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation Page 3 of 10, Line 18	\$0	\$0
4	FY20 tax (gain)/loss on retirements Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve Line 5 * Line 6	\$0	\$0
<b>Deferred Tax Not Subject to Proration</b>			
8	Capital Repairs Deduction Page 3 of 10, Line 3	\$0	\$0
9	Cost of Removal Page 3 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020	\$0	\$0
11	Cumulative Book / Tax Timer Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate	21.00%	21.00%
13	Deferred Tax Reserve Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve Line 7 + Line 13	\$0	\$0
15	Net Operating Loss Page 2 of 10, Line 19	\$0	\$0
16	Net Deferred Tax Reserve Line 14 + Line 15	\$0	\$0
<b>Allocation of FY 2020 Estimated Federal NOL</b>			
17	Cumulative Book/Tax Timer Subject to Proration Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer Line 17 + Line 18	\$0	\$0
20	Total FY 2020 Federal NOL Line 15 * 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration (Line 18 / Line 19 ) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration (Line 17 / Line 19 ) * Line 20	\$0	\$0
23	Effective Tax Rate Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration Line 7 + Line 24	\$0	\$0

(i) (j)

		<u>Number of Days in</u>		(k)= Sum of (l)	(l)
<b>Proration Calculation</b>		<u>Month</u>	<u>Proration Percentage</u>		
26	April 2019	30	91.78%	\$0	\$0
27	May 2019	31	83.29%	\$0	\$0
28	June 2019	30	75.07%	\$0	\$0
29	July 2019	31	66.58%	\$0	\$0
30	August 2019	31	58.08%	\$0	\$0
31	September 2019	30	49.86%	\$0	\$0
32	October 2019	31	41.37%	\$0	\$0
33	November 2019	30	33.15%	\$0	\$0
34	December 2019	31	24.66%	\$0	\$0
35	January 2020	31	16.16%	\$0	\$0
36	February 2020	28	8.49%	\$0	\$0
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		\$0	\$0
39	Deferred Tax Without Proration Line 25			\$0	\$0
40	Proration Adjustment Line 38 - Line 39			\$0	\$0

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Rate Year 2020 Net Deferred Tax Reserve Proration  
Electric Heat**

Line No.	Deferred Tax Subject to Proration	(a)= Sum of (b) through (c)	(b) Vintage Year August 31, 2020	(c) Vintage Year August 31, 2019
1	Book Depreciation	Col (b) = Page 4 of 10, Line 13 ;Col (c) = Page 2 of 10, Line 13	\$0	\$0
2	Bonus Depreciation	Page 5 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 5 of 10, Line 18; Col (c) = Page 3 of 10, Line 18	\$0	\$0
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 5 of 10, Line 19; Col (c) = Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
<b>Deferred Tax Not Subject to Proration</b>				
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
15	Net Operating Loss		\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
<b>Allocation of FY 2021 Estimated Federal NOL</b>				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
20	Total FY 2021 Federal NOL		\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0

(i) (j)

Proration Calculation	Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
26	April 2020	30	91.78%	\$0	\$0
27	May 2020	31	83.29%	\$0	\$0
28	June 2020	30	75.07%	\$0	\$0
29	July 2020	31	66.58%	\$0	\$0
30	August 2020	31	58.08%	\$0	\$0
31	September 2020	30	49.86%	\$0	\$0
32	October 2020	31	41.37%	\$0	\$0
33	November 2020	30	33.15%	\$0	\$0
34	December 2020	31	24.66%	\$0	\$0
35	January 2021	31	16.16%	\$0	\$0
36	February 2021	28	8.49%	\$0	\$0
37	March 2021	31	0.00%	\$0	\$0
38	Total	365		\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Rate Year 2021 Net Deferred Tax Reserve Electric Proration  
Electric Heat

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b) through (d)	(b)	(c)	(d)																																																																																																																	
			Total	Vintage Year August 31, 2021	Vintage Year August 31, 2020	Vintage Year August 31, 2019																																																																																																																	
1	Book Depreciation	Col (b) = Page 6 of 10, Line 13; Col (c) = Page 4 of 10, Line 13 ;Col (d) = Page 2 of 10, Line 13	\$0	\$0	\$0	\$0																																																																																																																	
2	Bonus Depreciation	Page 7 of 10, Line 12	\$0	\$0																																																																																																																			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 7 of 10, Line 18; Col (c) = Page 5 of 10, Line 18; Col (d) = Page 3 of 10, Line 18	\$0	\$0	\$0	\$0																																																																																																																	
4	FY22 tax (gain)/loss on retirements	Page 7 of 10, Line 19	\$0	\$0																																																																																																																			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0	\$0	\$0																																																																																																																	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%																																																																																																																	
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0	\$0	\$0																																																																																																																	
<b>Deferred Tax Not Subject to Proration</b>																																																																																																																							
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0																																																																																																																			
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0																																																																																																																			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0																																																																																																																			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0																																																																																																																			
12	Effective Tax Rate		21.00%	21.00%																																																																																																																			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0																																																																																																																			
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0	\$0	\$0																																																																																																																	
15	Net Operating Loss		\$0	\$0	\$0	\$0																																																																																																																	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0	\$0																																																																																																																	
<b>Allocation of FY 2022 Estimated Federal NOL</b>																																																																																																																							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0																																																																																																																			
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0																																																																																																																			
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0																																																																																																																			
20	Total FY 2022 Federal NOL		\$0	\$0																																																																																																																			
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0																																																																																																																			
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0																																																																																																																			
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%																																																																																																																			
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0																																																																																																																			
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0	\$0	\$0																																																																																																																	
<table border="1"> <thead> <tr> <th rowspan="2">Proration Calculation</th> <th>(i)</th> <th>(j)</th> <th rowspan="2">(k)= Sum of (l) through (n)</th> <th rowspan="2">(l)</th> <th rowspan="2">(m)</th> <th rowspan="2">(n)</th> </tr> <tr> <th>Number of Days in Month</th> <th>Proration Percentage</th> </tr> </thead> <tbody> <tr><td>26</td><td>April 2021</td><td>30</td><td>91.78%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>27</td><td>May 2021</td><td>31</td><td>83.29%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>28</td><td>June 2021</td><td>30</td><td>75.07%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>29</td><td>July 2021</td><td>31</td><td>66.58%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>30</td><td>August 2021</td><td>31</td><td>58.08%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>31</td><td>September 2021</td><td>30</td><td>49.86%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>32</td><td>October 2021</td><td>31</td><td>41.37%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>33</td><td>November 2021</td><td>30</td><td>33.15%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>34</td><td>December 2021</td><td>31</td><td>24.66%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>35</td><td>January 2022</td><td>31</td><td>16.16%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>36</td><td>February 2022</td><td>28</td><td>8.49%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>37</td><td>March 2022</td><td>31</td><td>0.00%</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td>38</td><td>Total</td><td>365</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> </tbody> </table>							Proration Calculation	(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)	Number of Days in Month	Proration Percentage	26	April 2021	30	91.78%	\$0	\$0	\$0	\$0	27	May 2021	31	83.29%	\$0	\$0	\$0	\$0	28	June 2021	30	75.07%	\$0	\$0	\$0	\$0	29	July 2021	31	66.58%	\$0	\$0	\$0	\$0	30	August 2021	31	58.08%	\$0	\$0	\$0	\$0	31	September 2021	30	49.86%	\$0	\$0	\$0	\$0	32	October 2021	31	41.37%	\$0	\$0	\$0	\$0	33	November 2021	30	33.15%	\$0	\$0	\$0	\$0	34	December 2021	31	24.66%	\$0	\$0	\$0	\$0	35	January 2022	31	16.16%	\$0	\$0	\$0	\$0	36	February 2022	28	8.49%	\$0	\$0	\$0	\$0	37	March 2022	31	0.00%	\$0	\$0	\$0	\$0	38	Total	365		\$0	\$0	\$0	\$0
Proration Calculation	(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)																																																																																																																	
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37	March 2022	31	0.00%	\$0	\$0	\$0	\$0																																																																																																																
38	Total	365		\$0	\$0	\$0	\$0																																																																																																																
39	Deferred Tax Without Proration	Line 25	\$0	\$0	\$0	\$0																																																																																																																	
40	Proration Adjustment	Line 38 - Line 39	\$0	\$0	\$0	\$0																																																																																																																	

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Strategic Electrification Education Fund  
Annual Revenue Requirement Summary

Line No.		Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	Operation and Maintenance (O&M) Expenses:			
1	Off-Peak Marketing	\$7,500	\$11,250	\$18,750
2	EV Education and Outreach	\$0	\$0	\$0
3	Oil Dealer Training & Support	\$0	\$0	\$0
4	Total O&M costs	\$7,500	\$11,250	\$18,750
	Sum of Lines 1 through 3			
5	<b>Total Revenue Requirement</b>	<b>\$7,500</b>	<b>\$11,250</b>	<b>\$18,750</b>
	Line 4			

Lines 2 & 3 - No recovery per PUC Decision

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Energy Storage Initiative  
Annual Revenue Requirement Summary**

Line No.		Rate Year Ending <u>August 31, 2019</u> (a)	Rate Year Ending <u>August 31, 2020</u> (b)	Rate Year Ending <u>August 31, 2021</u> (c)
	Operation and Maintenance (O&M) Expenses:			
1	Operation & Maintenance Expense	\$0	\$11,500	\$28,750
2	Operation & Maintenance Expense	\$5,000	\$12,500	\$12,500
3	<b>Total O&amp;M costs</b>	<b>\$5,000</b>	<b>\$24,000</b>	<b>\$41,250</b>
4	Less Research & Development Tax Incentive applicable to O&M costs			
		14% of Line 1		
		\$0	(\$1,610)	(\$4,025)
5	<b>Total O&amp;M Costs Net of R&amp;D Tax Incentives</b>	<b>\$5,000</b>	<b>\$22,390</b>	<b>\$37,225</b>
	Capital Investment:			
6	Estimated Revenue Requirement on Rate Year Capital investment	\$107,856	\$129,314	\$123,075
7	Estimated Revenue Requirement on Data Year 1 Capital investment		\$107,965	\$251,686
8	Estimated Revenue Requirement on Data Year 2 Capital investment			\$0
9	<b>Total Capital Investment Component of Revenue Requirement</b>	<b>\$107,856</b>	<b>\$237,278</b>	<b>\$374,761</b>
10	<b>Total Revenue Requirement</b>	<b>\$112,856</b>	<b>\$259,668</b>	<b>\$411,986</b>

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2019  
Energy Storage**

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<u>Estimated Capital Investment</u>					
1	Energy Storage		\$894,375	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$894,375	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$894,375	\$0	\$0
4	Retirements	Line 3 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$894,375	\$894,375	\$894,375
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$894,375	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$894,375</b>	<b>\$894,375</b>	<b>\$894,375</b>
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	2020 Spend	Page 3 of 10, Line 21	\$178,875	\$286,200	\$171,720
11	Cumulative Tax Depreciation	Previous Year Line 11 + Current Year Line 10	\$178,875	\$465,075	\$636,795
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	8.33%	8.33%	8.33%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 * Line 12	\$74,531	\$37,266	\$37,266
14	Cumulative Book Depreciation	Previous Year Line 14 + Current Year Line 13	\$74,531	\$111,797	\$149,063
15	Total Cumulative Book Depreciation	Line 14	\$74,531	\$111,797	\$149,063
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$104,344	\$353,278	\$487,733
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$21,912	\$74,188	\$102,424
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40; Col (c) = Page 10 of 10, Line 40	(\$11,897)	(\$28,382)	(\$15,330)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$10,016	\$45,806	\$87,094
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$894,375	\$894,375	\$894,375
23	Accumulated Depreciation	- Line 15	(\$74,531)	(\$111,797)	(\$149,063)
24	Deferred Tax Reserve	- Line 21	(\$10,016)	(\$45,806)	(\$87,094)
25	Year End Rate Base	Sum of Lines 22 through 24	\$809,828	\$736,772	\$658,218
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b & c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$404,914.09	\$773,300	\$697,495
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$33,324	\$63,643	\$57,404
29	Book Depreciation	Line 13	\$74,531	\$37,266	\$37,266
30	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 3.176%	\$0	\$28,405	\$28,405
31	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 + Line 30</b>	<b>\$107,856</b>	<b>\$129,314</b>	<b>\$123,075</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2019 Capital Investments**  
**Energy Storage**

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 2	\$894,375		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$894,375		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$894,375		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$894,375		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$894,375		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$894,375	\$894,375	\$894,375
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%	19.20%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$178,875	\$286,200	\$171,720
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 2 of 10, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$178,875	\$286,200	\$171,720

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2020  
Energy Storage

Line No.			Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
<u>Estimated Capital Investment</u>				
1	Energy Storage		\$1,341,563	
2	Total Estimated Capital Investment	Sum of Line 1	\$1,341,563	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$1,341,563	\$0
4	Retirements	Line 3 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) = Prior Year Line 5	\$1,341,563	\$1,341,563
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$1,341,563	\$0
7	Cost of Removal		\$0	\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$1,341,563</b>	<b>\$1,341,563</b>
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	2021 Spend	Page 5 of 10, Line 21	\$268,313	\$429,300
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$268,313	\$697,613
<u>Book Depreciation</u>				
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	8.33%	8.33%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b) = Line 1 * Line 12	\$55,898	\$111,797
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$55,898	\$167,695
15	Total Cumulative Book Depreciation	Line 14	\$55,898	\$167,695
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$212,415	\$529,918
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$44,607	\$111,283
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 10, Line 39; Col (b) = Page 10 of 10, Line 40	(\$24,218)	(\$36,200)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$20,389	\$75,083
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$1,341,563	\$1,341,563
23	Accumulated Depreciation	- Line 15	(\$55,898)	(\$167,695)
24	Deferred Tax Reserve	- Line 21	(\$20,389)	(\$75,083)
25	Year End Rate Base	Sum of Lines 22 through 24	\$1,265,276	\$1,098,785
<u>Revenue Requirement Calculation:</u>				
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$632,637.83	\$1,182,030
27	Pre-Tax ROR		8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$52,066	\$97,281
29	Book Depreciation	Line 13	\$55,898	\$111,797
30	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 8 * 3.176%	\$0	\$42,608
31	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 + Line 30</b>	<b>\$107,965</b>	<b>\$251,686</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2020 Capital Investments**  
**Energy Storage**

Line No.			Rate Year Ending <u>August 31, 2020</u> (a)	Rate Year Ending <u>August 31, 2021</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 2	\$1,341,563	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,341,563	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,341,563	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,341,563	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,341,563	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,341,563	\$1,341,563
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$268,313	\$429,300
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$268,313	\$429,300

The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2021  
Energy Storage

Line No.			Rate Year Ending August 31, 2021 (a)
<u>Estimated Capital Investment</u>			
1	Energy Storage		\$0
2	Total Estimated Capital Investment	Sum Line 1	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0
4	Retirements	Line 3* 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$0
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal		\$0
8	<b>Total Net Plant in Service Including Cost of Removal</b>	<b>Line 5 + Line 7</b>	<b>\$0</b>
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	2022 Spend	Page 7 of 10, Line 21	\$0
11	Cumulative Tax Depreciation	Current Year Line 10	\$0
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	8.33%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%	\$0
14	Cumulative Book Depreciation	Current Year Line 13	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 10, Line 40	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0
23	Accumulated Depreciation	- Line 15	\$0
24	Deferred Tax Reserve	- Line 21	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2	\$0
27	Pre-Tax ROR		1/ 8.23%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7	\$0
32	<b>Annual Revenue Requirement</b>	<b>Line 28 + Line 29 + Line 30</b>	<b>\$0</b>

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>6.97%</u>	<u>1.26%</u>	<u>8.23%</u>

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2021 Capital Investments**  
**Energy Storage**

Line No.		Rate Year Ending <u>August 31, 2021</u> (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 6 of 10, Line 2 \$0
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 <u>\$0</u>
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$0
5	Less Capital Repairs Deduction	Line 3 <u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% <u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$0
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 <u>\$0</u>
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 20.00%
18	Remaining Tax Depreciation	Line 16 * Line 17 <u>\$0</u>
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 6 of 10, Line 7 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20 <u><u>\$0</u></u>



**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Rate Year 2019 Net Deferred Tax Reserve Proration**  
**Energy Storage**

Line No.	Deferred Tax Subject to Proration	(a)= column (b)	(b) Vintage Year <u>Total</u>	<u>August 31, 2019</u>
1	Book Depreciation	Page 2 of 10, Line 13	\$74,531	\$74,531
2	Bonus Depreciation	Page 3 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 3 of 10, Line 18	(\$178,875)	(\$178,875)
4	FY20 tax (gain)/loss on retirements	Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$104,344)	(\$104,344)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$21,912)	(\$21,912)
<b>Deferred Tax Not Subject to Proration</b>				
8	Capital Repairs Deduction	Page 3 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 3 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$21,912)	(\$21,912)
15	Net Operating Loss	Page 2 of 10, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$21,912)	(\$21,912)
<b>Allocation of FY 2020 Estimated Federal NOL</b>				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$104,344)	(\$104,344)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$104,344)	(\$104,344)
20	Total FY 2020 Federal NOL	Line 15 * 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$21,912)	(\$21,912)

Proration Calculation	(i) <u>Number of Days in</u> <u>Month</u>	(j) <u>Proration Percentage</u>	(k)= Sum of (l)	(l)
26	April 2019	30	91.78%	(\$1,676)
27	May 2019	31	83.29%	(\$1,521)
28	June 2019	30	75.07%	(\$1,371)
29	July 2019	31	66.58%	(\$1,216)
30	August 2019	31	58.08%	(\$1,061)
31	September 2019	30	49.86%	(\$911)
32	October 2019	31	41.37%	(\$755)
33	November 2019	30	33.15%	(\$605)
34	December 2019	31	24.66%	(\$450)
35	January 2020	31	16.16%	(\$295)
36	February 2020	28	8.49%	(\$155)
37	March 2020	31	0.00%	\$0
38	Total	365		(\$10,016)
39	Deferred Tax Without Proration	Line 25	(\$21,912)	(\$21,912)
40	Proration Adjustment	Line 38 - Line 39	\$11,897	\$11,897

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company**  
**d/b/a National Grid**  
**Power Sector Transformation (PST)**  
**Calculation of Rate Year 2020 Net Deferred Tax Reserve Proration**  
**Energy Storage**

Line No.	Deferred Tax Subject to Proration	(a)= Sum of (b) through (c)	(b) Vintage Year August 31, 2020	(c) Vintage Year August 31, 2019
		<u>Total</u>	<u>August 31, 2020</u>	<u>August 31, 2019</u>
1	Book Depreciation	Col (b) = Page 4 of 10, Line 13 ; Col (c) = Page 2 of 10, Line 13	\$93,164	\$55,898
2	Bonus Depreciation	Page 5 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 5 of 10, Line 18; Col (c) = Page 3 of 10, Line 18	(\$554,513)	(\$268,313)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 5 of 10, Line 19; Col (c) = Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$461,349)	(\$212,415)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$96,883)	(\$52,276)
<b>Deferred Tax Not Subject to Proration</b>				
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$96,883)	(\$52,276)
15	Net Operating Loss		\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$96,883)	(\$52,276)
<b>Allocation of FY 2021 Estimated Federal NOL</b>				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$212,415)	(\$212,415)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$212,415)	(\$212,415)
20	Total FY 2021 Federal NOL		\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$96,883)	(\$52,276)

(i) (j)

<b>Proration Calculation</b>		<u>Number of Days in</u>		(k)= Sum of (l) through (m)	(l)	(m)
		<u>Month</u>	<u>Proration Percentage</u>			
26	April 2020	30	91.78%	(\$7,410)	(\$3,412)	(\$3,998)
27	May 2020	31	83.29%	(\$6,724)	(\$3,096)	(\$3,628)
28	June 2020	30	75.07%	(\$6,061)	(\$2,790)	(\$3,270)
29	July 2020	31	66.58%	(\$5,375)	(\$2,475)	(\$2,900)
30	August 2020	31	58.08%	(\$4,689)	(\$2,159)	(\$2,530)
31	September 2020	30	49.86%	(\$4,026)	(\$1,854)	(\$2,172)
32	October 2020	31	41.37%	(\$3,340)	(\$1,538)	(\$1,802)
33	November 2020	30	33.15%	(\$2,676)	(\$1,232)	(\$1,444)
34	December 2020	31	24.66%	(\$1,991)	(\$917)	(\$1,074)
35	January 2021	31	16.16%	(\$1,305)	(\$601)	(\$704)
36	February 2021	28	8.49%	(\$686)	(\$316)	(\$370)
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$44,283)	(\$20,389)	(\$23,894)
39	Deferred Tax Without Proration		Line 25	(\$96,883)	(\$44,607)	(\$52,276)
40	Proration Adjustment		Line 38 - Line 39	\$52,600	\$24,218	\$28,382

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)

**The Narragansett Electric Company  
d/b/a National Grid  
Power Sector Transformation (PST)  
Calculation of Rate Year 2021 Net Deferred Tax Reserve Electric Proration  
Energy Storage**

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) through (d) Total	(b)	(c)	(d)		
			Vintage Year August 31, 2021	Vintage Year August 31, 2020	Vintage Year August 31, 2019		
1	Book Depreciation	Col (b) = Page 6 of 10, Line 13; Col (c) = Page 4 of 10, Line 13 ;Col (d) = Page 2 of 10, Line 13	\$149,063	\$0	\$111,797	\$37,266	
2	Bonus Depreciation	Page 7 of 10, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 7 of 10, Line 18; Col (c) = Page 5 of 10, Line 18; Col (d) = Page 3 of 10, Line 18	(\$601,020)	\$0	(\$429,300)	(\$171,720)	
4	FY22 tax (gain)/loss on retirements	Page 7 of 10, Line 19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$451,957)	\$0	(\$317,503)	(\$134,454)	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$94,911)	\$0	(\$66,676)	(\$28,235)	
<b>Deferred Tax Not Subject to Proration</b>							
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0			
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$94,911)	\$0	(\$66,676)	(\$28,235)	
15	Net Operating Loss		\$0	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$94,911)	\$0	(\$66,676)	(\$28,235)	
<b>Allocation of FY 2022 Estimated Federal NOL</b>							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0			
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0			
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0			
20	Total FY 2022 Federal NOL		\$0	\$0			
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19 ) * Line 20	\$0	\$0			
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19 ) * Line 20	\$0	\$0			
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%			
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0			
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$94,911)	\$0	(\$66,676)	(\$28,235)	
<b>Proration Calculation</b>							
		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		Number of Days in	Proration Percentage				
		Month					
26	April 2021	30	91.78%	(\$7,259)	\$0	(\$5,100)	(\$2,160)
27	May 2021	31	83.29%	(\$6,587)	\$0	(\$4,628)	(\$1,960)
28	June 2021	30	75.07%	(\$5,937)	\$0	(\$4,171)	(\$1,766)
29	July 2021	31	66.58%	(\$5,266)	\$0	(\$3,699)	(\$1,566)
30	August 2021	31	58.08%	(\$4,594)	\$0	(\$3,227)	(\$1,367)
31	September 2021	30	49.86%	(\$3,944)	\$0	(\$2,771)	(\$1,173)
32	October 2021	31	41.37%	(\$3,272)	\$0	(\$2,299)	(\$973)
33	November 2021	30	33.15%	(\$2,622)	\$0	(\$1,842)	(\$780)
34	December 2021	31	24.66%	(\$1,950)	\$0	(\$1,370)	(\$580)
35	January 2022	31	16.16%	(\$1,278)	\$0	(\$898)	(\$380)
36	February 2022	28	8.49%	(\$672)	\$0	(\$472)	(\$200)
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$43,382)	\$0	(\$30,476)	(\$12,906)
39	Deferred Tax Without Proration	Line 25		(\$94,911)	\$0	(\$66,676)	(\$28,235)
40	Proration Adjustment	Line 38 - Line 39		\$51,529	\$0	\$36,200	\$15,330

**Column Notes:**

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
- (l) through (r) = Current Year Line 25 ÷ 12 \* Current Month Col (j)



## Compliance Attachment 6

Narragansett Electric Allocated Cost of Service Study

Rate Year 1

<b>Exhibit</b>	<b>Description</b>
1	Index to Allocated Cost of Service
<u>1A</u>	Summary of Results
<u>1B</u>	Class Allocations- Total
<u>1C-1</u>	Unit Costs By Functional Classification
<u>1C-2</u>	Temporary Turn-Off Charge for Lighting
<u>1C-3</u>	S-05 kWh Rate
<u>1C-4</u>	Transformer Costs
<u>1C-5</u>	Meter Costs
<u>1C-6</u>	Customer-Related Costs for Fixed Charge
<u>1D</u>	Functionalization
<u>1E</u>	Classification
<u>1F-1</u>	Class Allocation- SubTransmission Demand
<u>1F-2</u>	Class Allocation- Primary Demand
<u>1F-3</u>	Class Allocation- Secondary Demand
<u>1F-4</u>	Class Allocation- Secondary Customer
<u>1F-5</u>	Class Allocation- Billing Customer
<u>1G-1</u>	Allocator Assignments
<u>1G-2</u>	Functionalization Factors
<u>1G-3</u>	Classification Factors
<u>1G-4</u>	Class Allocation Factors

Line	Account	Balance	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	Distribution revenue	270,562	144,411	28,721	42,948	38,923	6,578	8,290	692
2	Late Payments Charges	1,657	884	176	263	238	40	51	4
3	Other revenue	6,873	3,838	759	1,150	811	146	163	7
4	Total Revenue	279,092	149,133	29,655	44,360	39,972	6,764	8,503	703
5									
6	Expenses	237,632	133,472	26,352	35,938	29,175	5,218	7,358	119
7	Net income	41,460	15,661	3,304	8,422	10,797	1,547	1,145	584
8									
9	Rate Base	729,511	404,995	75,009	117,155	105,364	18,485	8,296	208
10									
11	Return on Rate Base	5.6833%	3.87%	4.40%	7.19%	10.25%	8.37%	13.81%	281.17%
12	Relative Return	1.00	0.68	0.78	1.26	1.80	1.47	2.43	49.47
13	Revenue Requirement	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109
14									
15	Operating expenses	146,482	83,148	16,107	21,303	16,975	3,185	5,695	69
16	Uncollectibles- Delivery	4,279	2,403	469	653	539	96	117	2
17	Depreciation expense	50,128	28,096	5,846	7,911	6,259	1,009	993	13
18	General tax / Other	35,743	19,591	3,869	5,835	5,046	880	512	10
19	GRT	0	0	0	0	0	0	0	0
20		236,632	133,238	26,291	35,702	28,820	5,171	7,317	94
21	Pre-tax income	54,499	30,256	5,604	8,752	7,871	1,381	620	16
22	Income taxes	3,652	2,027	376	586	527	93	42	1
23	Net income	50,847	28,228	5,228	8,166	7,344	1,288	578	14
24									
25	Return on Rate Base	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%
26									
27	Revenue increase (decrease)	12,039	14,361	2,239	94	(3,281)	(213)	(567)	(594)
28	Revenue increase (decrease) %	4.31%	9.63%	7.5%	0.21%	(8.2%)	(3.15%)	(6.7%)	(84.5%)
29	Relative incr (decr)	1.00	2.23	1.75	0.05	(1.90)	(0.73)	(1.55)	(19.58)
30	Tax rate	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocations- Total**

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT	302	3,126	0	1,281	260	561	813	174	27	10
3	Production Plant		3,126	0	1,281	260	561	813	174	27	10
4	Hydro Production Plant										
5											
6	C. TRANSMISSION PLANT	361	-	0	-	-	-	-	-	-	-
7	Transmission Plant										
8	Transmission Plant	350-359	-	0	-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	12,970	0	6,358	1,270	2,144	2,614	479	104	-
12	Structures and Improvements	361	10,145	0	4,974	993	1,677	2,045	375	81	-
13	Station Equipment	362	254,614	0	124,823	24,927	42,098	51,316	9,410	2,039	-
14	Poles, Towers and Fixtures	364	237,915	0	134,949	26,949	45,023	24,245	4,501	2,205	43
15	OH Conductors and Devices	365	308,051	0	167,400	33,430	56,017	40,747	7,612	2,735	110
16	UG Conduit	366	71,882	0	37,080	7,405	12,455	12,027	2,263	606	45
17	UG Conductors & Devices	367	173,809	0	88,083	17,590	29,625	30,984	5,909	1,439	179
18	Line Transformers	368	189,828	0	90,629	19,814	41,735	35,163	2,487	-	-
19	Services	369	107,009	0	95,006	10,647	1,328	27	0	-	-
20	Meters	370	57,072	0	32,234	16,965	6,034	1,825	7	-	7
21	Install on Cust Premises	371	120	0	104	12	2	0	0	1	0
22	Street Light & Signal	373	39,684	0	-	-	-	-	-	39,684	-
23	Electric Plant ARO	374	-	0	-	-	-	-	-	-	-
24	Distribution Plant	360-373	1,463,099	0	781,640	160,003	238,140	200,993	33,044	48,894	384
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	0	-	-	-	-	-	-	-
28	General Plant	390	47,681	0	26,752	5,371	6,996	5,396	1,015	2,131	21
29	General Plant	389-399	47,681	0	26,752	5,371	6,996	5,396	1,015	2,131	21
30											
31	TOTAL UTILITY PLANT		1,513,906	0	809,673	165,634	245,698	207,201	34,232	51,052	415
32											



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocations- Total**

Total  
Sch. 1B (C)  
Tot  
Class All

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
<b>II. DEPRECIATION RESERVE</b>												
33	Production Plant	108.3	3,119	0	1,279	260	560	811	174	27	10	
34	Structures and Improvements	108.5	5,100	0	2,500	499	843	1,028	188	41	-	
36	Station Equipment	108.5	51,252	0	25,126	5,018	8,474	10,330	1,894	411	-	
37	Poles, Towers and Fixtures	108.5	107,524	0	60,989	12,180	20,348	10,957	2,034	996	19	
38	OH Conductors and Devices	108.5	127,510	0	69,291	13,837	23,187	16,866	3,151	1,132	46	
39	UG Conduit	108.5	33,881	0	17,477	3,490	5,871	5,669	1,067	286	21	
40	UG Conductors & Devices	108.5	67,415	0	34,164	6,823	11,491	12,018	2,292	558	69	
41	Line Transformers	108.5	117,426	0	56,063	12,257	25,817	21,751	1,538	-	-	
42	Services	108.5	41,311	0	36,677	4,110	513	11	0	-	-	
43	Meters	108.5	46,003	0	25,983	13,675	4,864	1,471	6	-	5	
44	Install on Cust Premises	108.5	10	0	9	1	0	0	0	0	0	
45	Street Light & Signal	108.5	37,190	0	-	-	-	-	-	37,190	-	
46	General Plant	108.5	14,663	0	8,227	1,652	2,152	1,659	312	655	6	
47	Net Additions / Retirements	108.6	35,950	0	19,227	3,933	5,834	4,920	813	1,212	10	
48	Depreciation Reserve	108	688,354	0	357,012	77,734	109,953	87,491	13,469	42,508	187	
<b>III. OTHER RATE BASE ITEMS</b>												
50	Property Held for Future Use		2,494	0	1,330	275	406	342	56	84	1	
52	Unamortized Debt costs		5,385	0	2,990	554	865	778	136	61	2	
53	Materials and Supp / Prepay		3,494	0	2,001	387	500	398	75	133	2	
54	Injuries & Damages Reserve		-	0	-	-	-	-	-	-	-	
55	Cash Working Capital		17,922	0	10,262	1,984	2,565	2,039	383	681	8	
56	Accumulated Deferred FIT		(204,080)	0	(111,900)	(21,729)	(33,557)	(29,593)	(5,133)	(2,112)	(56)	
57	Customer Deposits		(8,889)	0	(400)	(3,692)	(3,778)	(1,017)	-	(2)	-	
58	Net Additions / Retirements		87,633	0	48,050	9,331	14,409	12,707	2,204	907	24	
59	Other Rate Base	131-283	(96,041)	0	(47,667)	(12,891)	(18,590)	(14,346)	(2,278)	(248)	(20)	
60												
61	<b>TOTAL RATE BASE</b>		<b>729,511</b>	<b>0</b>	<b>404,995</b>	<b>75,009</b>	<b>117,155</b>	<b>105,364</b>	<b>18,485</b>	<b>8,296</b>	<b>208</b>	
62												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocations- Total**

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>												
63	B. TRANSMISSION EXPENSE		-	0	-	-	-	-	-	-	-	
64	Transmission Expense		-	0	-	-	-	-	-	-	-	
65	Transmission Expense		-	0	-	-	-	-	-	-	-	
66			-									
67			-									
<b>C. DISTRIBUTION EXPENSE</b>												
68	Purchased Power- Borderline	555	-	0	-	-	-	-	-	-	-	
69	Dist Oper-Supervision & Eng	580	2,325	0	1,179	263	392	311	58	120	1	
70	Dist Oper-Load Dispatching	581	2,384	0	977	199	428	620	133	21	7	
71	Dist Oper-Substations	582	1,293	0	634	127	214	261	48	10	-	
72	Dist Oper-Overhead Lines	583	2,641	0	1,463	292	489	314	59	24	1	
73	Dist Oper-Underground Lines	584	365	0	185	37	62	65	12	3	0	
74	Dist Oper-Outdoor Lighting	585	312	0	-	-	-	-	-	312	-	
75	Dist Oper-Electric Meters	586	1,393	0	787	414	147	45	0	-	0	
76	Dist Oper-Cust Install	587	100	0	40	8	18	27	6	1	0	
77	Dist Oper-Misc Expenses	588	7,216	0	3,659	817	1,218	965	180	374	4	
78	Dist Oper-Rents	589	293	0	157	32	48	40	7	10	0	
79	Dist Maint-Supervision & Eng	590	1,019	0	517	115	172	136	25	53	1	
80	Dist Maint-Structures	591	79	0	39	8	13	16	3	1	-	
81	Dist Maint-Substations	592	1,640	0	804	161	271	331	61	13	-	
82	Dist Maint-Overhead Lines	593	19,471	0	10,783	2,153	3,603	2,318	432	176	5	
83	Dist Maint-Underground Lines	594	2,332	0	1,182	236	397	416	79	19	2	
84	Dist Maint-Line Transformers	595	386	0	184	40	85	72	5	-	-	
85	Dist Maint-Outdoor Lighting	596	900	0	-	-	-	-	-	900	-	
86	Dist Maint-Electric Meters	597	56	0	32	17	6	2	0	-	0	
87	Oper. & Maint. Exp.	500-599	44,205	0	22,620	4,919	7,563	5,937	1,108	2,036	22	
88												
89												
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>												
90	Supervision	901	694	0	593	67	22	4	2	6	0	
91	Meter Reading Exp- Comp	902	376	0	212	112	40	12	0	-	0	
92	Cust Recs & Coll	903	12,163	0	10,389	1,179	380	75	35	106	0	
93	Uncollectible- Delivery	904	4,122	0	2,200	438	654	593	100	126	11	
94	Misc Cust Acct	905	903	0	784	93	16	2	0	9	0	
95	Customer Accts. Exp.	901-905	18,258	0	14,177	1,888	1,112	687	137	247	11	
96												
97												
98	Cust Service-Supervision	907	61	0	25	5	11	16	4	1	0	
99	Cust Assistance Expenses	908	1,119	0	452	92	198	300	64	10	4	
100	Info&Instruct Advertising Exp	9090	517	0	209	42	91	138	30	4	2	
101	Cust Service-Misc Expenses	910	1,093	0	441	90	193	293	63	9	4	
102	Demo & Selling Expenses	912	282	0	114	23	50	75	16	2	1	
103	Sales-Misc Expenses	916	570	0	230	47	101	153	33	5	2	
104	Customer Serv. Exp.	901-919	3,642	0	1,471	299	644	975	210	31	12	
105	Customer Accts. & Serv. Exp.		21,900	0	15,648	2,187	1,756	1,661	347	278	23	

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocations- Total**

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
106												
	<b>E. ADMINISTRATIVE AND GENERAL</b>											
107	A&G-Salaries	920	15,459	0	8,673	1,741	2,268	1,749	329	691	7	
108	A&G-Office Supplies	921	6,054	0	3,397	682	888	685	129	271	3	
109	A&G-Outside Services	923	5,361	0	3,008	604	787	607	114	240	2	
110	Property Insurance	924	8,116	0	4,341	888	1,317	1,111	184	274	2	
111	Injuries & Damages Insurance	925	3,436	0	1,838	376	558	470	78	116	1	
112	Employee Pensions & Benefits	926	23,864	0	13,389	2,688	3,502	2,700	508	1,067	10	
113	Regulatory Comm Expenses	928	4,290	0	2,382	441	689	620	109	49	1	
114	A&G-Misc Expenses	930200	(1)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
115	A&G-Rents	931	17,722	0	9,943	1,996	2,600	2,005	377	792	8	
116	A&G-Maint-Gen Plant-Elec	935	198	0	111	22	29	22	4	9	0	
117	Admin & Genl. Exp.	920-932	84,499	0	47,080	9,439	12,638	9,970	1,831	3,507	34	
118	Total Operating Expenses		150,604	0	85,348	16,545	21,937	17,568	3,285	5,821	79	
119												
120												
	<b>II. DEPRECIATION EXPENSE</b>											
121	Structures and Improvements		138	0	68	14	23	28	5	1	-	
122	Station Equipment		5,606	0	2,748	549	927	1,130	207	45	-	
123	Poles, Towers and Fixtures		10,159	0	5,762	1,151	1,922	1,035	192	94	2	
124	OH Conductors and Devices		8,163	0	4,436	886	1,484	1,080	202	72	3	
125	UG Conduit		1,063	0	548	110	184	178	33	9	1	
126	UG Conductors & Devices		5,944	0	3,012	602	1,013	1,060	202	49	6	
127	Line Transformers		5,977	0	2,854	624	1,314	1,107	78	-	-	
128	Services		5,353	0	4,753	533	66	1	0	-	-	
129	Meters		3,187	0	1,800	947	337	102	0	0	0	
130	Install on Cust Premises		4	0	3	0	0	0	0	0	0	
131	Street Light & Signal		589	0	-	-	-	-	-	589	-	
132	General Plant		-	0	-	-	-	-	-	-	-	
133	Net Additions / Retirements	403	3,945	0	2,111	432	640	539	89	133	1	
134	Depreciation Expense		50,128	0	28,096	5,846	7,911	6,259	1,009	993	13	
135												
136												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocations- Total**

Total  
Sch. 1B (C)  
Tot  
Class All

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
137	<b>III. TAXES and OTHER</b>											
138	<b>A. GENERAL TAXES</b>											
139	Municipal property tax	408140	30,530	0	16,740	3,251	5,020	4,427	768	316	8	
140	Payroll related	408110	4,155	0	2,331	468	610	470	88	186	2	
141	Other tax, Reg deferrals	408170	926	0	514	95	149	134	23	11	0	
142	General Taxes		35,611	0	19,585	3,814	5,778	5,031	880	512	10	
143												
144	<b>B. FEDERAL / STATE INCOME TAXES</b>											
145	Income Tax Exp		1,157	0	437	92	235	301	43	32	16	
146	Income Taxes	409-411	1,157	0	437	92	235	301	43	32	16	
147	Total Taxes	408-411	36,768	0	20,022	3,906	6,013	5,332	923	544	27	
148												
149	Interest on Customer deposits		132	0	6	55	56	15	-	0	-	
150	TOTAL EXPENSES		237,632	0	133,472	26,352	35,938	29,175	5,218	7,358	119	
151					0							
152	<b>IV. OPERATING REVENUES at Present Rates</b>											
153	Distribution charge revenue		270,562	0	144,411	28,721	42,948	38,923	6,578	8,290	692	
154	Forfeited discounts		1,657	0	884	176	263	238	40	51	4	
155	Rent from Utility Property		2,885	0	1,636	327	546	294	55	27	1	
156	Misc Service Revenue		1,368	0	730	145	217	197	33	42	3	
157	Other revenue		594	0	317	63	94	85	14	18	2	
158	CIAC / Cost Recovery		1,883	0	1,078	208	269	214	40	72	1	
159	M1 Revenue		143	0	76	15	23	21	3	4	0	
160	Operating Revenues		279,092	0	149,133	29,655	44,360	39,972	6,764	8,503	703	
161												
162	TOTAL EXPENSES		237,632	0	133,472	26,352	35,938	29,175	5,218	7,358	119	
163	V. NET INCOME at Present Rates		41,460	0	15,661	3,304	8,422	10,797	1,547	1,145	584	
164			36,148		14,801	3,075	7,380	9,306	764	940	(118)	

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocations- Total**

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	270,562	0	144,411	28,721	42,948	38,923	6,578	8,290	692
167	Other Operating Revenues	450-456	8,530	0	4,723	935	1,413	1,049	186	214	11
168	Total Operating Revenues		279,092	0	149,133	29,655	44,360	39,972	6,764	8,503	703
169											
170	Distribution / Transmission	580-599	44,205	0	22,620	4,919	7,563	5,937	1,108	2,036	22
171	Customer Acctg & Service	901-919	21,900	0	15,648	2,187	1,756	1,661	347	278	23
172	Admin & General	920-932	84,499	0	47,080	9,439	12,638	9,970	1,831	3,507	34
173	Total Operating Expenses		150,604	0	85,348	16,545	21,957	17,568	3,285	5,821	79
174											
175	Depreciation Expense	403	50,128	0	28,096	5,846	7,911	6,259	1,009	993	13
176	Taxes Other Than Inc / Other	408	35,743	0	19,591	3,869	5,835	5,046	880	512	10
177	Income before Income tax		42,617	0	16,098	3,396	8,657	11,098	1,590	1,177	600
178	Income Taxes	409-411	1,157	0	437	92	235	301	43	32	16
179	NET INCOME		41,460	0	15,661	3,304	8,422	10,797	1,547	1,145	584
180											
181	RATE BASE		729,511	0	404,995	75,009	117,155	105,364	18,485	8,296	208
182	Return on Rate Base		5.68%		3.87%	4.40%	7.19%	10.25%	8.37%	13.81%	281.17%
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		729,511	0	404,995	75,009	117,155	105,364	18,485	8,296	208
187											
188	Operating expenses		146,482	0	83,148	16,107	21,303	16,975	3,185	5,695	69
189	Uncollectibles- Delivery		4,279	0	2,403	469	653	539	96	117	2
190	Depreciation expense		50,128	0	28,096	5,846	7,911	6,259	1,009	993	13
191	General taxes / Other		35,743	0	19,591	3,869	5,835	5,046	880	512	10
192	Subtotal- Operating Costs to recc		236,632	0	133,238	26,291	35,702	28,820	5,171	7,317	94
193											
194	Target Return on Rate Base- Aftu		50,847	0	28,228	5,228	8,166	7,344	1,288	578	14
195	Income taxes to recover		3,652	0	2,027	376	586	527	93	42	1
196											
197	Subtotal- Rev Req before GRT		291,131	0	163,494	31,894	44,454	36,692	6,551	7,936	109
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		291,131	0	163,494	31,894	44,454	36,692	6,551	7,936	109
200											
201	Revenue at Present rates		279,092	0	149,133	29,655	44,360	39,972	6,764	8,503	703
202	Revenue Excess (Deficiency)		(12,039)	0	(14,361)	(2,239)	(94)	3,281	213	567	594

Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1 Demand-related								
2 SubTransmission	20,576	9,348	1,877	3,497	4,594	993	176	91
3 Primary Dist	135,972	67,003	13,349	22,443	27,074	4,962	1,139	2
4 Secondary Dist	73,424	44,490	9,015	15,647	3,363	283	625	2
5	229,973	120,841	24,240	41,587	35,032	6,238	1,940	95
6 Per kW / month-Transmission Level								
7 SubTransmission	\$0.88	\$0.83	\$0.84	\$0.92	\$0.99	\$0.98	\$0.96	\$0.69
8 Primary Dist	\$5.85	\$5.96	\$5.94	\$5.91	\$5.85	\$4.88	\$6.20	\$0.02
9 Secondary Dist	\$3.16	\$3.95	\$4.01	\$4.12	\$0.73	\$0.28	\$3.40	\$0.01
10 Total Per kW / month	\$9.89	\$10.74	\$10.79	\$10.96	\$7.57	\$6.13	\$10.56	\$0.72
11								
12 NCP_at_115	1,938	938	187	316	385	85	15	11
13								
14 Customer-related								
15 Primary Dist	0	0	0	0	0	0	0	0
16 Secondary Dist	19,356	11,864	1,363	281	109	19	5,720	0
17 Billing	41,802	30,789	6,292	2,586	1,551	295	276	14
18	61,158	42,653	7,654	2,867	1,660	314	5,996	14
19 Per monthly bill								
20 Primary Dist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21 Secondary Dist	\$3.18	\$2.25	\$2.17	\$2.68	\$8.16	\$119.27	\$94.94	\$20.26
22 Billing	\$6.86	\$5.83	\$10.04	\$24.64	\$116.58	\$1,885.96	\$4.58	\$1,127.69
23 Per bill	\$10.04	\$8.07	\$12.22	\$27.32	\$124.74	\$2,005.23	\$99.51	\$1,147.95
24								
25 Number of Bills	6,089,923	5,284,666	626,592	104,935	13,307	156	60,254	12
26								
27 Regulatory Asset Amortization								
28 Billing	0	0	0	0	0	0	0	0
29 Per MWh	-	-	-	-	-	-	-	-
30 Number of MWh	7,772,456	3,186,181	647,655	1,394,628	2,020,572	432,365	67,092	23,963
31								
32 Competitive								
33 Competitive	0	0	0	0	0	0	0	0
34 Open	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0
36 Per monthly bill								
37 Competitive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38 Open	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40								
41 Total revenue requirement	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
Temporary Turn-Off Charge for Lighting

Temp-Off  
Sch. 1C-2 (C)  
Inp  
Temp-Off

	FACILITIES (\$000s)
1	Production Plant
2	Transmission Plant
3	Distribution Plant
4	General Plant
5	<b>Total Gross Utility Plant</b>
6	Less: Depreciation Reserve
7	<b>Total Net Utility Plant</b>
8	Other Rate Base, net
9	<b>Total Rate Base</b>
10	<b>Return on Equity</b>
11	Return on Rate Base
12	
13	Power Supply Expenses
14	Transmission O & M
15	Distribution O & M
16	Customer Accounts & Service
17	Administrative & General (A&G)
18	Depreciation
19	Taxes Other than Income
20	Customer Deposits
21	Income Tax
22	<b>Total Operating Expenses</b>
23	Other Operating Revenue
24	<b>Total Revenue Requirement</b>
25	
26	<b>TOTAL LIGHTING</b>
27	<b>REVENUE</b>
28	<b>REQUIREMENT</b>
29	<b>PERCENTAGE</b>

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
S-05 kWh Rate

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Inp  
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Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
1	I. ELECTRIC PLANT IN SERVICE					
2	A. HYDRO PRODUCTION PLANT					
3	Production Plant	302	27	None	-	27
4	Hydro Production Plant		27		-	27
5						
6	C. TRANSMISSION PLANT					
7	Transmission Plant	361	-	None	-	-
8	Transmission Plant	350-359	-		-	-
9						
10	D. DISTRIBUTION PLANT					
11	Land and Land Rights	360	104	None	-	104
12	Structures and Improvements	361	81	None	-	81
13	Station Equipment	362	2,039	None	-	2,039
14	Poles, Towers and Fixtures	364	2,205	None	-	2,205
15	OH Conductors and Devices	365	2,735	None	-	2,735
16	UG Conduit	366	606	None	-	606
17	UG Conductors & Devices	367	1,439	None	-	1,439
18	Line Transformers	368	-	Xfmr_Cost	-	-
19	Services	369	-	Services_Cost	-	-
20	Meters	370	-	None	-	-
21	Install on Cust Premises	371	1	None	-	1
22	Street Light & Signal	373	39,684	Lighting	39,684	-
23	Electric Plant ARO	374	-	None	-	-
24	Distribution Plant	360-373	48,894		39,684	9,210
25						
26	E. GENERAL PLANT					
27	Land and Land Rights	389	-	SecC-Lab	-	-
28	General Plant	390	2,131	SecC-Lab	1,755	376
29	General Plant	389-399	2,131		1,755	376
30						
31	TOTAL UTILITY PLANT		51,052		41,439	9,613
32						



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
S-05 kWh Rate

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Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
<b>II. DEPRECIATION RESERVE</b>						
33	Production Plant	108.3	27	None	-	27
34	Structures and Improvements	108.5	41	None	-	41
35	Station Equipment	108.5	411	None	-	411
36	Poles, Towers and Fixtures	108.5	996	None	-	996
37	OH Conductors and Devices	108.5	1,132	None	-	1,132
38	UG Conduit	108.5	286	None	-	286
39	UG Conductors & Devices	108.5	558	None	-	558
40	Line Transformers	108.5	-	Xfmr Cost	-	-
41	Services	108.5	-	Services_Cost	-	-
42	Meters	108.5	-	None	-	-
43	Install on Cust Premises	108.5	0	None	-	0
44	Street Light & Signal	108.5	37,190	Lighting	37,190	-
45	General Plant	108.5	655	SecC-Lab	540	116
46	Net Additions / Retirements	108.6	1,212	SecC-PT	984	228
47	Depreciation Reserve	108	42,508		38,714	3,795
48						
49						
<b>III. OTHER RATE BASE ITEMS</b>						
50	Property Held for Future Use	84		SecC-PT	68	16
51	Unamortized Debt costs	61		RateBase	5	56
52	Materials and Supp / Prepay	133		SecC-OpExp	105	28
53	Injuries & Damages Reserve	-		SecC-PT	-	-
54	Cash Working Capital	681		SecC-OpExp	539	142
55	Accumulated Deferred FIT	(2,112)		SecC-NetPT	(674)	(1,438)
56	Customer Deposits	(2)		None	-	(2)
57	Net Additions / Retirements	907		SecC-NetPT	289	618
58	Other Rate Base	(248)			333	(582)
59						
60						
61	<b>TOTAL RATE BASE</b>		<b>8,296</b>		<b>3,058</b>	<b>5,237</b>
62						

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
S-05 kWh Rate

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Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>						
63	B. TRANSMISSION EXPENSE					
64	Transmission Expense		-	None	-	-
65	Transmission Expense		-		-	-
66						
67						
68	C. DISTRIBUTION EXPENSE					
69	Purchased Power- Borderline	555	-	None	-	-
70	Dist Oper-Supervision & Eng	580	120	SecC-Lab	102	18
71	Dist Oper-Load Dispatching	581	21	None	-	21
72	Dist Oper-Substations	582	10	None	-	10
73	Dist Oper-Overhead Lines	583	24	None	-	24
74	Dist Oper-Underground Lines	584	3	None	-	3
75	Dist Oper-Outdoor Lighting	585	312	Lighting	312	-
76	Dist Oper-Electric Meters	586	-	None	-	-
77	Dist Oper-Cust Install	587	1	None	-	1
78	Dist Oper-Misc Expenses	588	374	SecC-Lab	317	56
79	Dist Oper-Rents	589	10	SecC-PT	8	2
80	Dist Maint-Supervision & Eng	590	53	SecC-Lab	45	8
81	Dist Maint-Structures	591	1	None	-	1
82	Dist Maint-Substations	592	13	None	-	13
83	Dist Maint-Overhead Lines	593	176	None	-	176
84	Dist Maint-Underground Lines	594	19	None	-	19
85	Dist Maint-Line Transformers	595	-	Xfmr_Cost	-	-
86	Dist Maint-Outdoor Lighting	596	900	Lighting	900	-
87	Dist Maint-Electric Meters	597	-	None	-	-
88	Oper. & Maint. Exp.	500-599	2,036		1,684	352
89			2,036		1,684	352
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>						
90	Supervision	901	6	None	-	6
92	Meter Reading Exp- Comp	902	-	None	-	-
93	Cust Rees & Coll	903	106	None	-	106
94	Uncollectible- Delivery	904	126	None	-	126
95	Misc Cust Acct	905	9	None	-	9
96	Customer Accts. Exp.	901-905	247		-	247
97						
98	Cust Service-Supervision	907	1	None	-	1
99	Cust Assistance Expenses	908	10	None	-	10
100	Info&Instruct Advertising Exp	9090	4	None	-	4
101	Cust Service-Misc Expenses	910	9	None	-	9
102	Demo & Selling Expenses	912	2	None	-	2
103	Sales-Misc Expenses	916	5	None	-	5
104	Customer Serv. Exp.	901-919	31		-	31
105	Customer Accts. & Serv. Exp.		278		-	278

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
S-05 kWh Rate

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Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
106	E. ADMINISTRATIVE AND GENERAL					
107	A&G-Salaries	920	691	SecC-Lab	569	122
108	A&G-Office Supplies	921	271	SecC-Lab	223	48
109	A&G-Outside Services	923	240	SecC-Lab	197	42
110	Property Insurance	924	274	SecC-PT	222	52
111	Injuries & Damages Insurance	925	116	SecC-PT	94	22
112	Employee Pensions & Benefits	926	1,067	SecC-Lab	878	188
113	Regulatory Comm Expenses	928	49	RateBase	4	45
114	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)
115	A&G-Rents	931	792	SecC-Lab	652	140
116	A&G Maint-Gen Plant-Elec	935	9	SecC-Lab	7	2
117	Admin & Genl. Exp.	920-932	3,507		2,847	660
118	Total Operating Expenses		5,821		4,532	1,289
119						
120						
121	II. DEPRECIATION EXPENSE					
122	Structures and Improvements	403	1	None	-	1
123	Station Equipment	403	45	None	-	45
124	Poles, Towers and Fixtures	403	94	None	-	94
125	OH Conductors and Devices	403	72	None	-	72
126	UG Conduit	403	9	None	-	9
127	UG Conductors & Devices	403	49	None	-	49
128	Line Transformers	403	-	Xfmr_Cost	-	-
129	Services	403	-	Services_Cost	-	-
130	Meters	403	-	None	-	-
131	Install on Cust Premises	403	0	None	-	0
132	Street Light & Signal	403	589	Lighting	589	-
133	General Plant	403	-	SecC-Lab	-	-
134	Net Additions / Retirements	407300	133	SecC-PT	108	25
135	Depreciation Expense	403	993		697	296

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
S-05 kWh Rate

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Sch. 1C-3 (C)  
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Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
137	III. TAXES and OTHER					
138	A. GENERAL TAXES					
139	Municipal property tax	408140	316	SecC-NetPt	101	215
140	Payroll related	408110	186	SecC-Lab	153	33
141	Other tax, Reg deferrals	408170	11	RateBase	1	10
142	General Taxes		512		255	258
143						
144	B. FEDERAL / STATE INCOME TAXES					
145	Income Tax Exp		32	SecC-Pretax	(130)	162
146	Income Taxes	409-411	32		(130)	162
147	Total Taxes	408-411	544		125	419
148						
149	Interest on Customer deposits		0	None	-	0
150	TOTAL EXPENSES		7,358		5,354	2,005
151						
152	IV. OPERATING REVENUES at Present Rates					
153	Distribution charge revenue		8,290	Total_Del_Rev	651	7,639
154	Forfeited discounts		51	None	-	51
155	Rent from Utility Property		27	None	-	27
156	Misc Service Revenue		42	Total_Del_Rev	-	42
157	Other revenue		18	Total_Del_Rev	1	17
158	CIAC / Cost Recovery		72	SecC-OpExp	57	15
159	MI Revenue		4	Total_Del_Rev	0	4
160	Operating Revenues		8,503		709	7,795
161						
162	TOTAL EXPENSES		7,358		5,354	2,005
163	V. NET INCOME at Present Rat		1,145		(4,645)	5,790
164						

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
S-05 kWh Rate

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Sch. 1C-3 (C)  
Imp  
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
165	SUMMARY REPORT					
166	Utility Revenues	440-446	8,290		651	7,639
167	Other Operating Revenues	450-456	214		58	155
168	Total Operating Revenues		8,503		709	7,795
169						
170	Distribution / Transmission	580-599	2,036		1,684	352
171	Customer Acctg & Service	901-919	278		0	278
172	Admin & General	920-932	3,507		2,847	660
173	Total Operating Expenses		5,821		4,532	1,289
174						
175	Depreciation Expense	403	993		697	296
176	Taxes Other Than Inc / Other	408	512		255	258
177	Income before Income tax		1,177		(4,774)	5,952
178	Income Taxes	409-411	32		(130)	162
179	NET INCOME		1,145		(4,645)	5,790
180						
181	RATE BASE		8,296		3,058	5,237
182	Return on Rate Base		13.81%			
183						
184	REVENUE REQUIREMENTS					
185	Target Rate of Return		6.9700%		6.9700%	6.9700%
186	Rate Base		8,296		3,058	5,237
187						
188	Operating expenses		5,695		4,532	1,163
189	Uncollectibles- Delivery		117	Total_RevReq	9	108
190	Depreciation expense		993		697	296
191	General taxes / Other		512		255	258
192	Subtotal- Operating Costs to rec		7,317		5,492	1,825
193						
194	Target Return on Rate Base- Aft		578		213	365
195	Income taxes to recover		42	SecC-RB	15	26
196						
197	Subtotal- Rev Req before GRT		7,936		5,720	2,216
198	GRT needed		0		0	0
199	TOTAL REVENUE REQ.		7,936		5,720	2,216
200	Streetlighting Rate Year kWh					62,049,950
201				Return	0.00588	
202	<b>Rate S-05 per kWh charge</b>			Costs and Other	0.02983	<b>0.03571</b>
203						

Xfmr  
Sch. 1C-4 (C)  
Inp  
Transformer C

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Transformer Costs**

	Account Description	Total
1	Line Transformer cost, net	72,402
2	Other Rate Base items, net	(8,423)
3	Line Transformer-Related Rate Base	63,979
4	Rate of return on rate base	6.97%
5	Return on Service / Meter rate base	4,459
6	Income tax gross-up	320
7	<b>Return component</b>	<b>4,780</b>
8		
9	Maintenance-Line Transformers	386
10	Line Transformers share of A&G costs	493
11	Line Transformers Depreciation Expense	5,977
12	<b>Expense component</b>	<b>6,856</b>
13		
14	<b>Revenue requirement-total</b>	<b>11,636</b>
15		
16	Demand units	1,341,258
17		
18	<b>Transformer Cost per Month</b>	<b>\$0.72</b>
19		
20	Annual Demand Units- B32/G32/B62/G62	3,442,070
21	Annual Billing Demand Units- B32/G32/B62/G62	7,608,765
22	<b>Convert NCP to Billing Units</b>	<b>\$0.33</b>
23		
24	Distribution Plant in Service, net	825,552
25	Transformers % of Plant	8.8%
26	Other Rate Base items, net	(96,041)
27		
28	Distribution O&M	44,205
29	Customer Accounts	21,900
30		66,105
31	Line Transformers % of Operating Costs	0.6%
32	A&G Costs	84,499
33		
34	Income tax gross-up	7.2%

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Meter Costs**

Meter  
Sch. 1C-5 (C)  
Inp  
Meter Co

Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1 Meter cost, net	11,069	6,252	3,290	1,170	354	1	0	1
2 ADIT- Services / Meters / Xfirms	(7,767)	(4,455)	(2,226)	(824)	(261)	(1)	0	(1)
3 Service / Meter-Related Rate Base	3,302	1,797	1,065	346	93	0	0	0
4 Rate of return on rate base	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%
5 Return on Service / Meter rate base	230	125	74	24	7	0	0	0
6 Income tax gross-up	17	9	5	2	0	0	0	0
7 Return component	247	134	80	26	7	0	0	0
8								
9 Meter expenses	1,393	787	414	147	45	0	0	0
10 Meter maintenance	56	32	17	6	2	0	0	0
11 Meter depreciation expense	3,187	1,800	947	337	102	0	0	0
12 Property tax- Meters	1,162	666	333	123	39	0	0	0
13 Labor-related costs	2,276	1,287	673	241	74	0	0	0
14 Cost component	8,074	4,572	2,384	855	261	1	0	1
15								
16 Total	8,320	4,706	2,464	880	268	1	0	1
17								
18 Number of Bills	6,089,923	5,284,666	626,592	104,935	13,307	156	60,254	12
19								
20 <b>Total per Customer-month</b>	<b>\$1.37</b>	<b>\$0.89</b>	<b>\$3.93</b>	<b>\$8.39</b>	<b>\$20.12</b>	<b>\$6.79</b>	<b>\$0.00</b>	<b>\$78.55</b>
21								

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Meter Costs**

Meter  
Sch. 1C-5 (C)  
Inp  
Meter Co

Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
22 Utility Plant in Service- Cost	1,513,906	809,673	165,634	245,698	207,201	34,232	51,052	415
23 Meters % of Plant	3.8%	4.0%	10.2%	2.5%	0.9%	0.0%	0.0%	1.6%
24 ADIT	(204,080)	(111,900)	(21,729)	(33,557)	(29,593)	(5,133)	(2,112)	(56)
25 Municipal property tax	30,530	16,740	3,251	5,020	4,427	768	316	8
26								
27 Income tax gross-up	7.18%	7.18%	7.18%	7.18%	7.18%	7.18%	7.18%	7.18%
28								
29 Labor costs included above	1,231	695	366	130	39	0	0	0
30 Total Labor costs	32,592	18,286	3,671	4,782	3,688	694	1,457	14
31 Portion of Labor included above	3.78%	3.80%	9.97%	2.72%	1.07%	0.02%	0.00%	1.01%
32								
33 <b>Labor-related Costs</b>								
34 A&G-Salaries	21,513	12,070	2,423	3,157	2,434	458	961	9
35 A&G-Office Supplies	5,361	3,008	604	787	607	114	240	2
36 A&G-Rents / General Plant	198	111	22	29	22	4	9	0
37 A&G Outside services	0							
38 Injures & Damages	4,290	2,382	441	689	620	109	49	1
39 Employee benefits	23,864	13,389	2,688	3,502	2,700	508	1,067	10
40 PR taxes	4,155	2,331	468	610	470	88	186	2
41 General / Common Plant	876	562	107	87	36	15	69	1
42 Total Labor-related costs	60,257	33,853	6,754	8,859	6,889	1,296	2,580	26



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Customer-Related Costs for Fixed Charge**

Total\_Cust  
Sch. 1C-6 (C)  
Tot  
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-								
4	Hydro Production Plant										
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-								
8	Transmission Plant	350-359									
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-								
12	Structures and Improvements	361	-								
13	Station Equipment	362	-								
14	Poles, Towers and Fixtures	364	-								
15	OH Conductors and Devices	365	-								
16	UG Conduit	366	-								
17	UG Conductors & Devices	367	-								
18	Line Transformers	368	-								
19	Services	369	107,009								
20	Meters	370	57,072				1,328	27	0		
21	Install on Cust Premises	371	120				6,034	1,825	7		7
22	Street Light & Signal	373	39,684				2	0	0	1	0
23	Electric Plant ARO	374								39,684	
24	Distribution Plant	360-373	203,885				7,364	1,853	8	39,685	7
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-								
28	General Plant	390	12,061				530	137	18	1,820	0
29	General Plant	389-399	12,061				530	137	18	1,820	0
30											
31	TOTAL UTILITY PLANT		215,946				7,894	1,989	26	41,505	7
32											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Customer-Related Costs for Fixed Charge**

Total\_Cust  
Sch. 1C-6(C)  
Tot  
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
<b>II. DEPRECIATION RESERVE</b>											
33	Production Plant	108.3	-	-	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	-	-	-	-	-	-	-	-	-
35	Station Equipment	108.5	-	-	-	-	-	-	-	-	-
36	Poles, Towers and Fixtures	108.5	-	-	-	-	-	-	-	-	-
37	OH Conductors and Devices	108.5	-	-	-	-	-	-	-	-	-
38	OH Conductors and Devices	108.5	-	-	-	-	-	-	-	-	-
39	UG Conduit	108.5	-	-	-	-	-	-	-	-	-
40	UG Conductors & Devices	108.5	-	-	-	-	-	-	-	-	-
41	Line Transformers	108.5	-	-	-	-	-	-	-	-	-
42	Services	108.5	41,311	-	36,677	4,110	513	11	0	-	-
43	Meters	108.5	46,003	-	25,983	13,675	4,864	1,471	6	-	5
44	Install on Cust Premises	108.5	10	-	9	1	0	0	0	0	0
45	Street Light & Signal	108.5	37,190	-	-	-	-	-	-	37,190	-
46	General Plant	108.5	3,709	-	2,444	494	163	42	6	560	0
47	Net Additions / Retirements	108.6	5,128	-	3,213	694	187	47	1	986	0
48	Depreciation Reserve	108	133,351	-	68,326	18,974	5,727	1,571	12	38,735	6
49											
<b>III. OTHER RATE BASE ITEMS</b>											
50	Property Held for Future Use		356	-	219	51	14	4	0	68	0
51	Unamortized Debt costs		512	-	284	53	82	74	13	6	0
52	Materials and Supp / Prepay		1,048	-	707	128	57	36	7	112	0
53	Injuries & Damages Reserve		-	-	-	-	-	-	-	-	-
54	Cash Working Capital		5,374	-	3,625	658	294	186	37	572	2
55	Accumulated Deferred FIT		(20,418)	-	(16,555)	(2,536)	(536)	(103)	(3)	(685)	(0)
56	Customer Deposits		(8,889)	-	(400)	(3,692)	(3,778)	(1,017)	-	-	(2)
57	Net Additions / Retirements		8,768	-	7,109	1,089	230	44	1	294	0
58	Other Rate Base	131-283	(13,250)	-	(5,011)	(4,249)	(3,637)	(776)	56	364	2
59											
60											
61	<b>TOTAL RATE BASE</b>		<b>69,345</b>		<b>61,957</b>	<b>6,008</b>	<b>(1,469)</b>	<b>(357)</b>	<b>69</b>	<b>3,134</b>	<b>3</b>
62											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Customer-Related Costs for Fixed Charge**

Total\_Cust  
Sch. 1C-6 (C)  
Tot  
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
63	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
64	<b>B. TRANSMISSION EXPENSE</b>											
65	Transmission Expense		-	-	-	-	-	-	-	-	-	
66	Transmission Expense		-	-	-	-	-	-	-	-	-	
67												
68	<b>C. DISTRIBUTION EXPENSE</b>											
69	Purchased Power- Borderline	555	-	-	-	-	-	-	-	-	-	
70	Dist Oper-Supervision & Eng	580	250	-	84	44	16	5	0	102	0	
71	Dist Oper-Load Dispatching	581	-	-	-	-	-	-	-	-	-	
72	Dist Oper-Substations	582	-	-	-	-	-	-	-	-	-	
73	Dist Oper-Overhead Lines	583	-	-	-	-	-	-	-	-	-	
74	Dist Oper-Underground Lines	584	-	-	-	-	-	-	-	-	-	
75	Dist Oper-Outdoor Lighting	585	312	-	-	-	-	-	-	312	-	
76	Dist Oper-Electric Meters	586	1,393	-	787	414	147	45	0	-	0	
77	Dist Oper-Cust Install	587	-	-	-	-	-	-	-	-	-	
78	Dist Oper-Misc Expenses	588	777	-	260	137	49	15	0	317	0	
79	Dist Oper-Rents	589	42	-	26	6	2	0	0	8	0	
80	Dist Maint-Supervision & Eng	590	110	-	37	19	7	2	0	45	0	
81	Dist Maint-Structures	591	-	-	-	-	-	-	-	-	-	
82	Dist Maint-Substations	592	-	-	-	-	-	-	-	-	-	
83	Dist Maint-Overhead Lines	593	-	-	-	-	-	-	-	-	-	
84	Dist Maint-Underground Lines	594	-	-	-	-	-	-	-	-	-	
85	Dist Maint-Line Transformers	595	-	-	-	-	-	-	-	-	-	
86	Dist Maint-Outdoor Lighting	596	900	-	-	-	-	-	-	900	-	
87	Dist Maint-Electric Meters	597	56	-	32	17	6	2	0	-	0	
88	Oper. & Maint. Exp.	500-599	3,840	-	1,224	636	226	68	0	1,684	0	
89												
90	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
91	Supervision	901	694	-	593	67	22	4	2	6	0	
92	Meter Reading Exp- Comp	902	376	-	212	112	40	12	0	-	0	
93	Cust Recs & Coll	903	12,163	-	10,389	1,179	380	75	35	106	0	
94	Uncollectible- Delivery	904	4,122	-	2,200	438	654	593	100	126	11	
95	Misc Cust Acct	905	903	-	784	93	16	2	0	9	0	
96	Customer Accts. Exp.	901-905	18,258	-	14,177	1,888	1,112	687	137	247	11	
97												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Customer-Related Costs for Fixed Charge**

Total\_Cust  
Sch. 1C-6 (C)  
Tot  
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
98	Cust Service-Supervision	907	61		25	5	11	16	4	1	0
99	Cust Assistance Expenses	908	1,119		452	92	198	300	64	10	4
100	Info&Instruct Advertising Exp	9090	-								
101	Cust Service-Misc Expenses	910	1,093		441	90	193	293	63	9	4
102	Demo & Selling Expenses	912	-								
103	Sales-Misc Expenses	916	-								
104	Customer Serv. Exp.		2,273		918	187	402	608	131	19	7
105	Customer Accis. & Serv. Exp.	901-919	20,531		15,095	2,075	1,514	1,295	268	266	18
106											
<b>E. ADMINISTRATIVE AND GENERAL</b>											
107	A&G-Salaries	920	3,910		2,577	521	172	44	6	590	0
109	A&G-Office Supplies	921	1,531		1,009	204	67	17	2	231	0
110	A&G-Outside Services	923	1,356		894	181	60	15	2	205	0
111	Property Insurance	924	1,158		725	157	42	11	0	223	0
112	Injuries & Damages Insurance	925	490		307	66	18	5	0	94	0
113	Employee Pensions & Benefits	926	6,036		3,978	805	265	68	9	911	0
114	Regulatory Comm Expenses	928	408		226	42	65	59	10	5	0
115	A&G-Misc Expenses	930200	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	4,483		2,954	597	197	51	7	676	0
117	A&G Maint-Gen Plant-Elec	935	50		33	7	2	1	0	8	0
118	Admin & Genl. Exp.	920-932	19,422		12,705	2,580	888	271	36	2,942	1
119	Total Operating Expenses		43,793		29,025	5,291	2,628	1,634	304	4,892	19
120											
<b>II. DEPRECIATION EXPENSE</b>											
121	Structures and Improvements		-		-	-	-	-	-	-	-
123	Station Equipment		-		-	-	-	-	-	-	-
124	Poles, Towers and Fixtures		-		-	-	-	-	-	-	-
125	OH Conductors and Devices		-		-	-	-	-	-	-	-
126	UG Conduit		-		-	-	-	-	-	-	-
127	UG Conductors & Devices		-		-	-	-	-	-	-	-
128	Line Transformers		-		-	-	-	-	-	-	-
129	Services		5,353		4,753	533	66	1	0	-	-
130	Meters		3,187		1,800	947	337	102	0	-	0
131	Install on Cust Premises		4		3	0	0	0	0	0	0
132	Street Light & Signal		589		-	-	-	-	-	589	-
133	General Plant		-		-	-	-	-	-	-	-
134	Net Additions / Retirements		563		353	76	21	5	0	108	0
135	Depreciation Expense	403	9,696		6,909	1,557	424	108	0	697	0
136											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Customer-Related Costs for Fixed Charge**

Total\_Cust  
Sch. 1C-6(C)  
Tot  
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
137	III. TAXES and OTHER											
138	A. GENERAL TAXES											
139	Municipal property tax	408140	3,054		2,477	379	80	15	0	102	0	
140	Payroll related	408110	1,051		693	140	46	12	2	159	0	
141	Other tax, Reg deferrals	408170	88		49	9	14	13	2	1	0	
142	General Taxes		4,193		3,218	528	140	40	4	262	0	
143												
144	B. FEDERAL / STATE INCOME TAXES											
145	Income Tax Exp		97		(167)	(24)	174	185	31	(106)	4	
146	Income Taxes	409-411	97		(167)	(24)	174	185	31	(106)	4	
147	Total Taxes	408-411	4,291		3,052	505	315	225	35	156	4	
148												
149	Interest on Customer deposits		132		6	55	56	15	-	0	-	
150	TOTAL EXPENSES		57,911		38,991	7,407	3,423	1,982	340	5,746	23	
151					0							
152	IV. OPERATING REVENUES at Present Rates											
153	Distribution charge revenue		59,009		31,495	6,264	9,367	8,489	1,435	1,808	151	
154	Forfeited discounts		1,657		884	176	263	238	40	51	4	
155	Rent from Utility Property		-		-	-	-	-	-	-	-	
156	Misc Service Revenue		1,368		730	145	217	197	33	42	3	
157	Other revenue		130		69	14	21	19	3	4	0	
158	CIAC / Cost Recovery		565		381	69	31	20	4	60	0	
159	M1 Revenue		31		16	3	5	4	1	1	0	
160	Operating Revenues		62,758		33,576	6,671	9,903	8,967	1,516	1,966	159	
161												
162	TOTAL EXPENSES		57,911		38,991	7,407	3,423	1,982	340	5,746	23	
163	V. NET INCOME at Present Rates		4,847		(5,414)	(736)	6,480	6,984	1,176	(3,780)	136	
164			36,148		14,801	3,075	7,380	9,306	764	940	(118)	

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Customer-Related Costs for Fixed Charge**

Total\_Cust  
Sch. 1C-6(C)  
Tot  
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
165	<b>SUMMARY REPORT</b>											
166	Utility Revenues	440-446	59,009		31,495	6,264	9,367	8,489	1,435	1,808	151	
167	Other Operating Revenues	450-456	3,750		2,081	407	536	478	81	158	8	
168	Total Operating Revenues		62,758		33,576	6,671	9,903	8,967	1,516	1,966	159	
169												
170	Distribution / Transmission	580-599	3,840		1,224	636	226	68	0	1,684	0	
171	Customer Acctg & Service	901-919	20,531		15,095	2,075	1,514	1,295	268	266	18	
172	Admin & General	920-932	19,422		12,705	2,580	888	271	36	2,942	1	
173	Total Operating Expenses		43,793		29,025	5,291	2,628	1,634	304	4,892	19	
174												
175	Depreciation Expense	403	9,696		6,909	1,557	424	108	0	697	0	
176	Taxes Other Than Inc / Other	408	4,325		3,224	583	197	55	4	262	0	
177	Income before Income tax		4,944		(5,581)	(759)	6,654	7,169	1,207	(3,886)	140	
178	Income Taxes	409-411	97		(167)	(24)	174	185	31	(106)	4	
179	NET INCOME		4,847		(5,414)	(736)	6,480	6,984	1,176	(3,780)	136	
180												
181	RATE BASE		69,345		61,957	6,008	(1,469)	(357)	69	3,134	3	
182	Return on Rate Base		6.99%		-8.74%	-12.24%	-441.01%	-1955.63%	1696.79%	-120.61%	4018.92%	
183												
184	<b>REVENUE REQUIREMENTS</b>											
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	
186	Rate Base		69,345		61,957	6,008	(1,469)	(357)	69	3,134	3	
187												
188	Operating expenses		39,671		26,824	4,853	1,974	1,041	204	4,766	8	
189	Uncollectibles- Delivery		917		515	100	140	116	21	25	0	
190	Depreciation expense		9,696		6,909	1,557	424	108	0	697	0	
191	General taxes / Other		4,325		3,224	583	197	55	4	262	0	
192	Subtotal- Operating Costs to recv		54,609		37,472	7,093	2,734	1,320	230	5,750	9	
193												
194	Target Return on Rate Base- Aftr		4,833		4,318	419	(102)	(25)	5	218	0	
195	Income taxes to recover		347		310	30	(7)	(2)	0	16	0	
196												
197	Subtotal- Rev Req before GRT		59,789		42,100	7,542	2,625	1,293	235	5,984	10	
198	GRT needed		0		0	0	0	0	0	0	0	
199	TOTAL REVENUE REQ.		59,789		42,100	7,542	2,625	1,293	235	5,984	10	
200												
201	Revenue at Present rates		62,758		33,576	6,671	9,903	8,967	1,516	1,966	159	
202	Revenue Excess (Deficiency)		2,969		(8,524)	(871)	7,279	7,673	1,281	(4,019)	150	
203												
204	Number of Bills		6,089,923		5,284,666	626,592	104,935	13,307	156	60,254	12	
205	Per Monthly Bill				\$7.97	\$12.04	\$25.01	\$97.21	\$1,500.94	\$99.32	\$780.47	
206												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Functionalization**

Functions  
Sch. 1D (C)  
Fnc  
Function:

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
1	I. ELECTRIC PLANT IN SERVICE							
2	A. HYDRO PRODUCTION PLANT	302	3,126	SubT	3,126	-	-	-
3	Production Plant		3,126					
4	Hydro Production Plant					0	0	0
5								
6	C. TRANSMISSION PLANT	361	0	None	-	-	-	-
7	Transmission Plant		0					
8	Transmission Plant	350-359						
9								
10	D. DISTRIBUTION PLANT	360	12,970	Stations	-	12,970	-	-
11	Land and Land Rights	361	10,145	Stations	-	10,145	-	-
12	Structures and Improvements	362	254,614	Stations	-	254,614	-	-
13	Station Equipment	364	237,915	Func-364	7,532	112,861	117,522	-
14	Poles, Towers and Fixtures	365	308,051	Func-365	19,249	183,175	105,627	-
15	OH Conductors and Devices	366	71,882	Func-366	7,934	51,844	12,103	-
16	UG Conduit	367	173,809	Func-367	31,274	122,866	19,668	-
17	UG Conductors & Devices	368	189,828	Sec	-	-	189,828	-
18	Line Transformers	369	107,009	Sec	-	-	107,009	-
19	Services	370	57,072	Bill	-	-	-	57,072
20	Meters	371	120	Bill	-	-	-	120
21	Install on Cust Premises	373	39,684	Sec	-	-	-	-
22	Street Light & Signal	374	0	None	-	-	39,684	-
23	Electric Plant ARO	360-373	1,463,099		65,989	748,476	591,442	57,192
24	Distribution Plant							
25								
26	E. GENERAL PLANT	389	0	None	-	-	-	-
27	Land and Land Rights	390	47,681	Labor	5,022	19,612	12,741	10,306
28	General Plant	389-399	47,681		5,022	19,612	12,741	10,306
29	General Plant							
30								
31	TOTAL UTILITY PLANT		1,513,906		74,137	768,088	604,183	67,498
32								

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Functionalization**

Functions  
Sch. 1D (C)  
Fnc  
Function:

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
<b>II. DEPRECIATION RESERVE</b>								
33	Production Plant	108.3	3,119	SubT	3,119	-	-	-
34	Structures and Improvements	108.5	5,100	Stations	-	5,100	-	-
35	Station Equipment	108.5	51,252	Stations	-	51,252	-	-
36	Poles, Towers and Fixtures	108.5	107,524	Func-364	3,404	51,007	53,113	-
37	OH Conductors and Devices	108.5	127,510	Func-365	7,968	75,821	43,722	-
38	UG Conduit	108.5	33,881	Func-366	3,740	24,436	5,705	-
39	UG Conductors & Devices	108.5	67,415	Func-367	12,130	47,656	7,629	-
40	Line Transformers	108.5	117,426	Sec	-	-	117,426	-
41	Services	108.5	41,311	Sec	-	-	41,311	-
42	Meters	108.5	46,003	Bill	-	-	-	46,003
43	Install on Cust Premises	108.5	10	Bill	-	-	-	10
44	Street Light & Signal	108.5	37,190	Sec	-	-	37,190	-
45	General Plant	108.5	14,663	Labor	1,544	6,031	3,918	3,169
46	Net Additions / Retirements	108.6	35,950	Plant	1,761	18,239	14,347	1,603
47	Depreciation Reserve	108	688,354		33,666	279,542	324,361	50,785
<b>III. OTHER RATE BASE ITEMS</b>								
50	Property Held for Future Use		2,494	Plant	122	1,265	995	111
51	Unamortized Debt costs		5,385	RateBase	274	3,192	1,836	83
52	Materials and Supp / Prepay		3,494	OpExp	309	1,367	902	915
53	Injuries & Damages Reserve		0	Plant	-	-	-	-
54	Cash Working Capital		17,922	OpExp	1,584	7,014	4,629	4,695
55	Accumulated Deferred FIT		(204,080)	NetPlant	(10,005)	(120,771)	(69,173)	(4,131)
56	Customer Deposits		(8,889)	Bill	-	-	-	(8,889)
57	Net Additions / Retirements		87,633	NetPlant	4,296	51,859	29,703	1,774
58	Other Rate Base	131-283	(96,041)		(3,420)	(56,072)	(31,107)	(5,441)
59								
60								
61	TOTAL RATE BASE		729,511		37,052	432,473	248,715	11,271
62			729,511					



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Functionalization**

Functions  
Sch. 1D (C)  
Fnc  
Function:

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
63	I. OPERATING AND MAINTENANCE EXPENSES							
64	B. TRANSMISSION EXPENSE							
65	Transmission Expense		0	None				
66	Transmission Expense		0					
67								
68	C. DISTRIBUTION EXPENSE							
69	Purchased Power - Borderline	555	0	SubT				
70	Dist Oper-Supervision & Eng	580	2,325	Dist-Lab	293	1,142	742	148
71	Dist Oper-Load Dispatching	581	2,384	SubT	2,384			
72	Dist Oper-Substations	582	1,293	Stations		1,293		
73	Dist Oper-Overhead Lines	583	2,641	OH_Total	130	1,432	1,079	
74	Dist Oper-Underground Lines	584	365	Func-367	66	258	41	
75	Dist Oper-Outdoor Lighting	585	312	Sec			312	
76	Dist Oper-Electric Meters	586	1,393	Bill				1,393
77	Dist Oper-Cust Install	587	100	Func-364	3	47	49	
78	Dist Oper-Misc Expenses	588	7,216	Dist-Lab	908	3,545	2,303	459
79	Dist Oper-Rents	589	293	Plant	14	149	117	13
80	Dist Maint-Supervision & Eng	590	1,019	Dist-Lab	128	501	325	65
81	Dist Maint-Structures	591	79	Stations		79		
82	Dist Maint-Substations	592	1,640	Stations		1,640		
83	Dist Maint-Overhead Lines	593	19,471	OH_Total	955	10,558	7,958	
84	Dist Maint-Underground Lines	594	2,332	Func-367	420	1,649	264	
85	Dist Maint-Line Transformers	595	386	Sec			386	
86	Dist Maint-Outdoor Lighting	596	900	Sec			900	
87	Dist Maint-Electric Meters	597	56	Bill				56
88	Oper. & Maint. Exp.	500-599	44,205		5,300	22,293	14,478	2,134
89			44,205	Check	5,300	22,293	14,478	2,134
90	D. CUSTOMER ACCOUNTS AND SERVICE							
91	Supervision	901	694	Bill				694
92	Meter Reading Exp- Comp	902	376	Bill				376
93	Cust Recs & Coll	903	12,163	Bill				12,163
94	Uncollectible- Delivery	904	4,122	Bill				4,122
95	Misc Cust Acct	905	903	Bill				903
96	Customer Accts. Exp.	901-905	18,258					18,258
97								
98	Cust Service-Supervision	907	61	Bill				61
99	Cust Assistance Expenses	908	1,119	Bill				1,119
100	Info&Instruct Advertising Exp	9090	517	Bill				517
101	Cust Service-Misc Expenses	910	1,093	Bill				1,093
102	Demo & Selling Expenses	912	282	Bill				282
103	Sales-Misc Expenses	916	570	Bill				570
104	Customer Serv. Exp.		3,642					3,642
105	Customer Accts. & Serv. Exp.	901-919	21,900					21,900

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Functionalization**

Functions  
Sch. 1D (C)  
Fnc  
Function:

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing	
106									
	<b>E. ADMINISTRATIVE AND GENERAL</b>								
107	A&G-Salaries	920	15,459	Labor	1,628	6,359	4,131	3,341	
108	A&G-Office Supplies	921	6,054	Labor	638	2,490	1,618	1,309	
110	A&G-Outside Services	923	5,361	Labor	565	2,205	1,433	1,159	
111	Property Insurance	924	8,116	Plant	397	4,118	3,239	362	
112	Injuries & Damages Insurance	925	3,436	Plant	168	1,743	1,371	153	
113	Employee Pensions & Benefits	926	23,864	Labor	2,513	9,816	6,377	5,158	
114	Regulatory Comm Expenses	928	4,290	RateBase	218	2,543	1,463	66	
115	A&G-Misc Expenses	930200	(1)	Plant	(0)	(1)	(0)	(0)	
116	A&G-Rents	931	17,722	Labor	1,867	7,289	4,736	3,830	
117	A&G Maint-Gen Plant-Elec	935	198	Labor	21	81	53	43	
118	Admin & Genl. Exp.	920-932	84,499		8,015	36,644	24,419	15,421	
119	Total Operating Expenses		150,604		13,315	58,937	38,897	39,455	
120									
	<b>II. DEPRECIATION EXPENSE</b>								
121	Structures and Improvements	403	138	Stations	-	138	-	-	
122	Station Equipment	403	5,606	Stations	-	5,606	-	-	
124	Poles, Towers and Fixtures	403	10,159	Func-364	322	4,819	5,018	-	
125	OH Conductors and Devices	403	8,163	Func-365	510	4,854	2,799	-	
126	UG Conduit	403	1,063	Func-366	117	767	179	-	
127	UG Conductors & Devices	403	5,944	Func-367	1,070	4,202	673	-	
128	Line Transformers	403	5,977	Sec	-	-	5,977	-	
129	Services	403	5,353	Sec	-	-	5,353	-	
130	Meters	403	3,187	Bill	-	-	-	3,187	
131	Install on Cust Premises	403	4	Bill	-	-	-	4	
132	Street Light & Signal	403	589	Sec	-	-	589	-	
133	General Plant	403	0	Labor	-	-	-	-	
134	Net Additions / Retirements	407300	3,945	Plant	193	2,002	1,574	176	
135	Depreciation Expense	403	50,128		2,212	22,387	22,162	3,367	
136									

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Functionalization**

Functions  
Sch. 1D (C)  
Fnc  
Function:

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
137	III. TAXES and OTHER							
138	A. GENERAL TAXES							
139	Municipal property tax	408140	30,530	NetPlant	1,497	18,067	10,348	618
140	Payroll related	408110	4,155	Labor	438	1,709	1,110	898
141	Other tax, Reg deferrals	408170	926	RateBase	47	549	316	14
142	General Taxes		35,611		1,981	20,325	11,774	1,530
143								
144	B. FEDERAL / STATE INCOME TAXES							
145	Income Tax Exp		1,157	Pretax	48	766	427	(84)
146	Income Taxes	409-411	1,157		48	766	427	(84)
147	Total Taxes	408-411	36,768		2,029	21,091	12,201	1,447
148								
149	Interest on Customer deposits		132	Bill	-	-	-	132
150	TOTAL EXPENSES		237,632		17,556	102,415	73,260	44,401
151								
152	IV. OPERATING REVENUES at Present Rates							
153	Distribution charge revenue		270,562	RevReqPF	18,956	127,418	86,411	37,777
154	Forfeited discounts		1,657	Bill	-	-	-	1,657
155	Rent from Utility Property		2,885	Func-364	91	1,369	1,425	-
156	Misc Service Revenue		1,368	Bill	-	-	-	1,368
157	Other revenue		594	RevReqPF	42	280	190	83
158	CIAC / Cost Recovery		1,883	OpExp	166	737	486	493
159	M1 Revenue		143	RevReqPF	10	67	46	20
160	Operating Revenues		279,092		19,265	129,870	88,558	41,399
161								
162	TOTAL EXPENSES		237,632		17,556	102,415	73,260	44,401
163	V. NET INCOME at Present Rates		41,460		1,710	27,455	15,298	(3,002)
164			41,460	Check	582	15,651	11,164	1,391

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Functionalization**

Functions  
Sch. 1D (C)  
Fnc  
Function:

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
165	SUMMARY REPORT							
166	Utility Revenues	440-446	270,562		18,956	127,418	86,411	37,777
167	Other Operating Revenues	450-456	8,530		309	2,453	2,147	3,621
168	Total Operating Revenues		279,092		19,265	129,870	88,558	41,399
169								
170	Distribution / Transmission	580-599	44,205		5,300	22,293	14,478	2,134
171	Customer Acctg & Service	901-919	21,900		-	-	-	21,900
172	Admin & General	920-932	84,499		8,015	36,644	24,419	15,421
173	Total Operating Expenses		150,604		13,315	58,937	38,897	39,455
174								
175	Depreciation Expense	403	50,128		2,212	22,387	22,162	3,367
176	Taxes Other Than Inc / Other	408	35,743		1,981	20,325	11,774	1,662
177	Income before Income tax		42,617		1,757	28,221	15,725	(3,086)
178	Income Taxes	409-411	1,157		48	766	427	(84)
179	NET INCOME		41,460		1,710	27,455	15,298	(3,002)
180								
181	RATE BASE		729,511		37,052	432,473	248,715	11,271
182	Return on Rate Base		5.6833%		4.6%	6.3%	6.2%	(26.6%)
183								
184	REVENUE REQUIREMENTS							
185	Target Rate of Return		6.97%		6.97%	6.97%	6.97%	6.97%
186	Rate Base		729,511		37,052	432,473	248,715	11,271
187								
188	Operating expenses		146,482		13,315	58,937	38,897	35,333
189	Uncollectibles- Delivery		4,279	RevReqPF	300	2,015	1,367	597
190	Depreciation expense		50,128		2,212	22,387	22,162	3,367
191	General taxes / Other		35,743		1,981	20,325	11,774	1,662
192	Subtotal- Operating Costs to recover		236,632		17,808	103,664	74,200	40,960
193								
194	Target Return on Rate Base- After taxes		50,847		2,583	30,143	17,335	786
195	Income taxes to recover		3,652	RateBase	185	2,165	1,245	56
196				6.70%				
197	Subtotal- Rev Req before GRT		291,131	7.18%	20,576	135,972	92,780	41,802
198	GRT needed			0.00%	0	0	0	0
199	TOTAL REVENUE REQ.		291,131		20,576	135,972	92,780	41,802

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)

Classify  
Sch. 1E (C)  
Cls  
Classifier

Line	Account	No.	Primary Dist			Secondary Dist		
			Total	Demand	Customer	Total	Demand	Customer
1	I. ELECTRIC PLANT IN SERVICE							
2	A. HYDRO PRODUCTION PLANT							
3	Production Plant	302	0	0	0	0	0	0
4	Hydro Production Plant		0	0	0	0	0	0
5				None			None	
6	C. TRANSMISSION PLANT							
7	Transmission Plant	361	0	0	0	0	0	0
8	Transmission Plant	350-359	0	0	0	0	0	0
9				None			None	
10	D. DISTRIBUTION PLANT							
11	Land and Land Rights	360	12,970	Demand	0	0	0	0
12	Structures and Improvements	361	10,145	Demand	0	0	0	0
13	Station Equipment	362	254,614	Demand	0	0	0	0
14	Poles, Towers and Fixtures	364	112,861	Demand	0	117,522	Demand	0
15	OH Conductors and Devices	365	183,175	Demand	0	105,627	Demand	0
16	UG Conduit	366	51,844	Demand	0	12,103	Demand	0
17	UG Conductors & Devices	367	122,866	Demand	0	19,668	Demand	0
18	Line Transformers	368	0	None	0	189,828	Demand	0
19	Services	369	0	None	0	107,009	Customer	0
20	Meters	370	0	None	0	0	0	0
21	Install on Cust Premises	371	0	None	0	0	0	0
22	Street Light & Signal	373	0	None	0	39,684	Customer	0
23	Electric Plant ARO	374	0	None	0	0	0	0
24	Distribution Plant	360-373	748,476		0	591,442		444,749
25								146,693
26	E. GENERAL PLANT							
27	Land and Land Rights	389	0	None	0	0	0	0
28	General Plant	390	19,612	Demand	0	12,741	See Labor	10,986
29	General Plant	389-399	19,612		0	12,741		10,986
30								1,755
31	TOTAL UTILITY PLANT		768,088		0	604,183		455,735
32								148,448

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)

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Line	Account	No.	Primary Dist			Secondary Dist		
			Total	Demand	Customer	Total	Demand	Customer
33	II. DEPRECIATION RESERVE							
34	Production Plant	108.3	0	None	0	0	0	0
35	Structures and Improvements	108.5	5,100	Demand	5,100	0	0	0
36	Station Equipment	108.5	51,252	Demand	51,252	0	0	0
37	Poles, Towers and Fixtures	108.5	51,007	Demand	51,007	0	0	0
38	OH Conductors and Devices	108.5	75,821	Demand	75,821	0	0	0
39	UG Conduit	108.5	24,436	Demand	24,436	0	0	0
40	UG Conductors & Devices	108.5	47,656	Demand	47,656	0	0	0
41	Line Transformers	108.5	0	None	0	117,426	0	0
42	Services	108.5	0	None	0	41,311	0	41,311
43	Meters	108.5	0	None	0	0	0	0
44	Install on Cust Premises	108.5	0	None	0	0	0	0
45	Street Light & Signal	108.5	0	None	0	0	0	0
46	General Plant	108.5	6,031	Demand	6,031	0	0	0
47	Net Additions / Retirements	108.6	18,239	Demand	18,239	0	0	0
48	Depreciation Reserve	108	279,542		279,542	0	0	0
49								
50	III. OTHER RATE BASE ITEMS							
51	Property Held for Future Use		1,265	Demand	1,265	0	0	0
52	Unamortized Debt costs		3,192	Demand	3,192	0	0	0
53	Materials and Supp / Prepay		1,367	Demand	1,367	0	0	0
54	Injuries & Damages Reserve		0	Demand	0	0	0	0
55	Cash Working Capital		7,014	Demand	7,014	0	0	0
56	Accumulated Deferred FIT		(120,771)	Demand	(120,771)	0	0	0
57	Customer Deposits		0	None	0	0	0	0
58	Net Additions / Retirements	131-283	51,859	Demand	51,859	0	0	0
59	Other Rate Base		(56,072)		(56,072)	0	0	0
60								
61	TOTAL RATE BASE		432,473		432,473	0	0	0
62								

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)

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Line	Account	No.	Primary Dist			Secondary Dist		
			Total	Demand	Customer	Total	Demand	Customer
63	I. OPERATING AND MAINTENANCE EXPENSES:							
64	B. TRANSMISSION EXPENSE							
65	Transmission Expense		0	None	0	0	0	0
66	Transmission Expense		0	None	0	0	0	0
67								
68	C. DISTRIBUTION EXPENSE							
69	Purchased Power- Borderline	555	0	None	0	0	0	0
70	Dist Oper-Supervision & Eng	580	1,142	Demand	1,142	742	640	102
71	Dist Oper-Load Dispatching	581	0	None	0	0	0	0
72	Dist Oper-Substations	582	1,293	Demand	1,293	0	0	0
73	Dist Oper-Overhead Lines	583	1,432	Demand	1,432	1,079	1,079	0
74	Dist Oper-Underground Lines	584	258	Demand	258	41	41	0
75	Dist Oper-Outdoor Lighting	585	0	None	0	312	Customer	312
76	Dist Oper-Electric Meters	586	0	None	0	0	None	0
77	Dist Oper-Cust Install	587	47	Demand	47	49	Demand	49
78	Dist Oper-Misc Expenses	588	3,545	Demand	3,545	2,303	SecDxLabor	1,986
79	Dist Oper-Rents	589	149	Demand	149	117	SecPlant	88
80	Dist Maint-Supervision & Eng	590	501	Demand	501	325	SecLabor	280
81	Dist Maint-Structures	591	79	Demand	79	0	None	0
82	Dist Maint-Substations	592	1,640	Demand	1,640	0	None	0
83	Dist Maint-Overhead Lines	593	10,558	Demand	10,558	7,958	Demand	7,958
84	Dist Maint-Underground Lines	594	1,649	Demand	1,649	264	Demand	264
85	Dist Maint-Line Transformers	595	0	None	0	386	Demand	386
86	Dist Maint-Outdoor Lighting	596	0	None	0	900	Customer	900
87	Dist Maint-Electric Meters	597	0	None	0	0	None	0
88	Oper. & Maint. Exp.	500-599	22,293	None	22,293	14,478		12,773
89			22,293		22,293	14,478		12,773
90	D. CUSTOMER ACCOUNTS AND SERVICE							
91	Supervision	901	0	None	0	0	None	0
92	Meter Reading Exp- Comp	902	0	None	0	0	None	0
93	Cust Rees & Coll	903	0	None	0	0	None	0
94	Uncollectible- Delivery	904	0	None	0	0	None	0
95	Misc Cust Acct	905	0	None	0	0	None	0
96	Customer Accts. Exp.	901-905	0	None	0	0	None	0
97								
98	Cust Service-Supervision	907	0	None	0	0	None	0
99	Cust Assistance Expenses	908	0	None	0	0	None	0
100	Info&Instrct Advertising Exp	9090	0	None	0	0	None	0
101	Cust Service-Misc Expenses	910	0	None	0	0	None	0
102	Demo & Selling Expenses	912	0	None	0	0	None	0
103	Sales-Misc Expenses	916	0	None	0	0	None	0
104	Customer Serv. Exp.		0	None	0	0	None	0
105	Customer Accts. & Serv. Exp.	901-919	0	None	0	0	None	0

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)

Classify  
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Line	Account	No.	Primary Dist			Secondary Dist					
			Total	Demand	Customer	Total	Demand	Customer			
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	6,359	Demand	6,359	0	0	4,131	SecLabor	3,562	569
109	A&G-Office Supplies	921	2,490	Demand	2,490	0	0	1,618	SecLabor	1,395	223
110	A&G-Outside Services	923	2,205	Demand	2,205	0	0	1,433	SecLabor	1,235	197
111	Property Insurance	924	4,118	Demand	4,118	0	0	3,239	SecPlant	2,443	796
112	Injuries & Damages Insurance	925	1,743	Demand	1,743	0	0	1,371	SecPlant	1,034	337
113	Employee Pensions & Benefits	926	9,816	Demand	9,816	0	0	6,377	SecLabor	5,498	878
114	Regulatory Comm Expenses	928	2,543	Demand	2,543	0	0	1,463	Sec_RB	1,121	342
115	A&G-Misc Expenses	930200	(1)	Demand	(1)	0	0	(0)	SecPlant	(0)	(0)
116	A&G-Rents	931	7,289	Demand	7,289	0	0	4,736	SecLabor	4,083	652
117	A&G Maint-Gen Plant-Elec	935	81	Demand	81	0	0	53	SecLabor	46	7
118	Admin & Genl. Exp.	920-932	36,644	Demand	36,644	0	0	24,419		20,418	4,001
119	Total Operating Expenses		58,937		58,937	0	0	38,897		33,190	5,706
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	138	Demand	138	0	0	0	None	0	0
123	Station Equipment	403	5,606	Demand	5,606	0	0	0	None	0	0
124	Poles, Towers and Fixtures	403	4,819	Demand	4,819	0	0	5,018	Demand	5,018	0
125	OH Conductors and Devices	403	4,854	Demand	4,854	0	0	2,799	Demand	2,799	0
126	UG Conduit	403	767	Demand	767	0	0	179	Demand	179	0
127	UG Conductors & Devices	403	4,202	Demand	4,202	0	0	673	Demand	673	0
128	Line Transformers	403	0	None	0	0	0	5,977	Demand	5,977	0
129	Services	403	0	None	0	0	0	5,353	Customer	0	5,353
130	Meters	403	0	None	0	0	0	0	None	0	0
131	Install on Cust Premises	403	0	None	0	0	0	0	None	0	0
132	Street Light & Signal	403	0	None	0	0	0	589	Customer	0	589
133	General Plant	403	0	Demand	0	0	0	0	SecLabor	0	0
134	Net Additions / Retirements	407300	2,002	Demand	2,002	0	0	1,574	SecPlant	1,188	387
135	Depreciation Expense	403	22,387		22,387	0	0	22,162		15,833	6,329
136											



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)

Classify  
Sch. 1E (C)  
Cls  
Classifier

Line	Account	No.	Primary Dist		Total	Secondary Dist	
			Demand	Customer		Demand	Customer
137	III. TAXES and OTHER						
138	A. GENERAL TAXES						
139	Municipal property tax	408140	18,067	0	10,348	7,912	2,436
140	Payroll related	408110	1,709	0	1,110	957	153
141	Other tax, Reg deferrals	408170	549	0	316	242	74
142	General Taxes		20,325	0	11,774	9,111	2,663
143							
144	B. FEDERAL / STATE INCOME TAXES						
145	Income Tax Exp		766	0	427	246	181
146	Income Taxes	409-411	766	0	427	246	181
147	Total Taxes	408-411	21,091	0	12,201	9,357	2,844
148							
149	Interest on Customer deposits		0	0	0	0	0
150	TOTAL EXPENSES		102,415	0	73,260	58,381	14,879
151							
152	IV. OPERATING REVENUES at Present Rates						
153	Distribution charge revenue		127,418	0	86,411	65,180	21,231
154	Forfeited discounts		0	0	0	0	0
155	Rent from Utility Property		1,369	0	1,425	1,425	0
156	Misc Service Revenue		0	0	0	0	0
157	Other revenue		280	0	190	143	47
158	CIAC / Cost Recovery		737	0	486	415	71
159	M1 Revenue		67	0	46	35	11
160	Operating Revenues		129,870	0	88,558	67,198	21,360
161							
162	TOTAL EXPENSES		102,415	0	73,260	58,381	14,879
163	V. NET INCOME at Present Rates		27,455	0	15,298	8,817	6,481
164							

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)

Classify  
Sch. 1E (C)  
Cls  
Classifier

Line	Account	No.	Primary Dist		Secondary Dist				
			Total	Demand	Customer	Total	Demand	Customer	
165	SUMMARY REPORT								
166	Utility Revenues	440-446	127,418	127,418	0	86,411	65,180	21,231	-
167	Other Operating Revenues	450-456	2,453	2,453	0	2,147	2,018	129	-
168	Total Operating Revenues		129,870	129,870	0	88,558	67,198	21,360	-
169									
170	Distribution / Transmission	580-599	22,293	22,293	0	14,478	12,773	1,705	-
171	Customer Acctg & Service	901-919	0	0	0	0	0	0	-
172	Admin & General	920-932	36,644	36,644	0	24,419	20,418	4,001	-
173	Total Operating Expenses		58,937	58,937	0	38,897	33,190	5,706	-
174									
175	Depreciation Expense	403	22,387	22,387	0	22,162	15,833	6,329	-
176	Taxes Other Than Inc / Other	408	20,325	20,325	0	11,774	9,111	2,663	-
177	Income before Income tax		28,221	28,221	0	15,725	9,063	6,662	-
178	Income Taxes	409-411	766	766	0	427	246	181	-
179	NET INCOME		27,455	27,455	0	15,298	8,817	6,481	-
180									
181	RATE BASE		432,473	432,473	0	248,715	190,641	58,074	-
182	Return on Rate Base								
183									
184	REVENUE REQUIREMENTS								
185	Target Rate of Return		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		432,473	432,473	0	248,715	190,641	58,074	-
187									
188	Operating expenses		58,937	58,937	0	38,897	33,190	5,706	-
189	Uncollectibles- Delivery		2,015	2,015	0	1,367	1,048	319	-
190	Depreciation expense		22,387	22,387	0	22,162	15,833	6,329	-
191	General taxes / Other		20,325	20,325	0	11,774	9,111	2,663	-
192	Subtotal- Operating Costs to recover		103,664	103,664	0	74,200	59,182	15,017	-
193									
194	Target Return on Rate Base- After taxes		30,143	30,143	0	17,335	13,288	4,048	-
195	Income taxes to recover		2,165	2,165	0	1,245	954	291	-
196									
197	Subtotal- Rev Req before GRT		135,972	135,972	0	92,780	73,424	19,356	-
198	GRT needed		0	0	0	0	0	0	-
199	TOTAL REVENUE REQ.		135,972	135,972	0	92,780	73,424	19,356	-

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- SubTransmission Demand**

SubTDem  
Sch. 1F-1 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	3,126	MWh-Gen	1,281	260	561	813	174	27	10
4	Hydro Production Plant		3,126		1,281	260	561	813	174	27	10
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	7,532	NCP_at_115	3,644	728	1,229	1,498	329	60	43
15	OH Conductors and Devices	365	19,249	NCP_at_115	9,314	1,860	3,141	3,829	842	152	110
16	UG Conduit	366	7,934	NCP_at_115	3,839	767	1,295	1,578	347	63	45
17	UG Conductors & Devices	367	31,274	NCP_at_115	15,133	3,022	5,104	6,221	1,368	247	179
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	65,989		31,931	6,377	10,769	13,127	2,886	522	378
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	None	-	-	-	-	-	-	-
28	General Plant	390	5,022	SubT-Lab	2,179	440	875	1,206	260	42	20
29	General Plant	389-399	5,022		2,179	440	875	1,206	260	42	20
30											
31	TOTAL UTILITY PLANT		74,137		35,392	7,077	12,205	15,146	3,320	591	407
32											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- SubTransmission Demand**

SubTDem  
Sch. 1F-1 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
<b>II. DEPRECIATION RESERVE</b>												
33	Production Plant	108.3	3,119	MWh-Gen	1,279	260	560	811	174	27	10	
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-	
36	Station Equipment	108.5	-	None	-	-	-	-	-	-	-	
37	Poles, Towers and Fixtures	108.5	3,404	NCP_at_115	1,647	329	556	677	149	27	19	
38	OH Conductors and Devices	108.5	7,968	NCP_at_115	3,855	770	1,300	1,585	348	63	46	
39	UG Conduit	108.5	3,740	NCP_at_115	1,810	361	610	744	164	30	21	
40	UG Conductors & Devices	108.5	12,130	NCP_at_115	5,870	1,172	1,980	2,413	531	96	69	
41	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	
42	Services	108.5	-	None	-	-	-	-	-	-	-	
43	Meters	108.5	-	None	-	-	-	-	-	-	-	
44	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-	
45	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-	
46	General Plant	108.5	1,544	SubT-Lab	670	135	269	371	80	13	6	
47	Net Additions / Retirements	108.6	1,761	SubT-Pt	840	168	290	360	79	14	10	
48	Depreciation Reserve	108	33,666		15,971	3,196	5,564	6,960	1,524	269	181	
49												
<b>III. OTHER RATE BASE ITEMS</b>												
50	Property Held for Future Use		122	SubT-Pt	58	12	20	25	5	1	1	
52	Unamortized Debt costs		274	RateBase	152	28	44	40	7	3	0	
53	Materials and Supp / Prepay		309	SubT-OpEx	136	27	53	73	16	3	1	
54	Injuries & Damages Reserve		-	SubT-Pt	-	-	-	-	-	-	-	
55	Cash Working Capital		1,584	SubT-OpEx	696	140	274	373	80	13	6	
56	Accumulated Deferred FIT		(10,005)	SubT-NetPt	(4,801)	(960)	(1,642)	(2,023)	(444)	(79)	(56)	
57	Customer Deposits		-	None	-	-	-	-	-	-	-	
58	Net Additions / Retirements	131+283	4,296	SubT-NetPt	2,062	412	705	869	191	34	24	
59	Other Rate Base		(3,420)		(1,697)	(340)	(545)	(644)	(145)	(25)	(24)	
60												
61	<b>TOTAL RATE BASE</b>		<b>37,052</b>		<b>17,724</b>	<b>3,541</b>	<b>6,096</b>	<b>7,541</b>	<b>1,651</b>	<b>296</b>	<b>202</b>	
62												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- SubTransmission Demand**

SubTDem  
Sch. 1F-1 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
63	I. OPERATING AND MAINTENANCE EXPENSES										
64	B. TRANSMISSION EXPENSE										
65	Transmission Expense			None							
66	Transmission Expense										
67											
68	C. DISTRIBUTION EXPENSE										
69	Purchased Power- Borderline	555		MWh-Gen							
70	Dist Oper-Supervision & Eng	580	293	SubT-Lab	127	26	51	70	15	2	1
71	Dist Oper-Load Dispatching	581	2,384	MWh-Gen	977	199	428	620	133	21	7
72	Dist Oper-Substations	582		None							
73	Dist Oper-Overhead Lines	583	130	NCP_at_115	63	13	21	26	6	1	1
74	Dist Oper-Underground Lines	584	66	NCP_at_115	32	6	11	13	3	1	0
75	Dist Oper-Outdoor Lighting	585		None							
76	Dist Oper-Electric Meters	586		None							
77	Dist Oper-Cust Install	587	3	MWh-Meter	1	0	1	1	0	0	0
78	Dist Oper-Misc Expenses	588	908	SubT-Lab	394	80	158	218	47	8	4
79	Dist Oper-Rents	589	14	SubT-Pt	7	1	2	3	1	0	0
80	Dist Maint-Supervision & Eng	590	128	SubT-Lab	56	11	22	31	7	1	1
81	Dist Maint-Structures	591		None							
82	Dist Maint-Substations	592		None							
83	Dist Maint-Overhead Lines	593	955	NCP_at_115	462	92	156	190	42	8	5
84	Dist Maint-Underground Lines	594	420	NCP_at_115	203	41	68	83	18	3	2
85	Dist Maint-Line Transformers	595		None							
86	Dist Maint-Outdoor Lighting	596		None							
87	Dist Maint-Electric Meters	597		None							
88	Oper. & Maint. Exp.	500-599	5,300		2,322	468	918	1,255	271	44	22
89			5,300		2,322	468	918	1,255	271	44	22
90	D. CUSTOMER ACCOUNTS AND SERVICE										
91	Supervision	901		None							
92	Meter Reading Exp- Comp	902		None							
93	Cust Rees & Coll	903		None							
94	Uncollectible- Delivery	904		None							
95	Misc Cust Acct	905		None							
96	Customer Accts. Exp.	901-905									
97											
98	Cust Service-Supervision	907		None							
99	Cust Assistance Expenses	908		None							
100	Info&Instrct Advertising Exp	9090		None							
101	Cust Service-Misc Expenses	910		None							
102	Demo & Selling Expenses	912		None							
103	Sales-Misc Expenses	916		None							
104	Customer Serv. Exp.										
105	Customer Accts. & Serv. Exp.	901-919									

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- SubTransmission Demand**

SubTDem  
Sch. 1F-1 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
106	E. ADMINISTRATIVE AND GENERAL											
107	A&G-Salaries	920	1,628	SubT-Lab	707	143	284	391	84	14	6	
108	A&G-Office Supplies	921	638	SubT-Lab	277	56	111	153	33	5	3	
109	A&G-Outside Services	923	565	SubT-Lab	245	49	98	136	29	5	2	
110	Property Insurance	924	397	SubT-Pt	190	38	65	81	18	3	2	
111	Injuries & Damages Insurance	925	168	SubT-Pt	80	16	28	34	8	1	1	
112	Employee Pensions & Benefits	926	2,513	SubT-Lab	1,091	220	438	604	130	21	10	
113	Regulatory Comm Expenses	928	218	RateBase	121	22	35	31	6	2	0	
114	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
115	A&G-Rents	931	1,867	SubT-Lab	810	164	325	448	97	16	7	
116	A&G Maint-Gen Plant-Elec	935	21	SubT-Lab	9	2	4	5	1	0	0	
117	Admin & Genl. Exp.	920-932	8,015		3,529	710	1,387	1,883	405	68	32	
118	Total Operating Expenses		13,315		5,851	1,179	2,306	3,138	676	112	53	
120	II. DEPRECIATION EXPENSE											
121	Structures and Improvements	403	-	None	-	-	-	-	-	-	-	
122	Station Equipment	403	-	None	-	-	-	-	-	-	-	
123	Poles, Towers and Fixtures	403	322	NCP_at_115	156	31	52	64	14	3	2	
124	OH Conductors and Devices	403	510	NCP_at_115	247	49	83	101	22	4	3	
125	UG Conduit	403	117	NCP_at_115	57	11	19	23	5	1	1	
126	UG Conductors & Devices	403	1,070	NCP_at_115	518	103	175	213	47	8	6	
127	Line Transformers	403	-	None	-	-	-	-	-	-	-	
128	Services	403	-	None	-	-	-	-	-	-	-	
129	Meters	403	-	None	-	-	-	-	-	-	-	
130	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-	
131	Street Light & Signal	403	-	None	-	-	-	-	-	-	-	
132	General Plant	403	-	None	-	-	-	-	-	-	-	
133	Net Additions / Retirements	407300	193	SubT-Lab	-	-	-	-	-	-	-	
134	Depreciation Expense	403	2,212	NCP_at_115	93	19	32	38	8	2	1	
135					1,070	214	361	440	97	17	13	
136												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
Class Allocation- SubTransmission Demand

SubTDem  
Sch. 1F-1 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	1,497	SubT-NetPt	718	144	246	303	66	12	8
140	Payroll related	408110	438	SubT-Lab	190	38	76	105	23	4	2
141	Other tax, Reg deferrals	408170	47	RateBase	26	5	8	7	1	1	0
142	General Taxes		1,981		934	187	329	415	90	16	10
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		48	SubT-Pretax	65	13	2	(33)	(11)	12	(1)
146	Income Taxes	409-411	48		65	13	2	(33)	(11)	12	(1)
147	Total Taxes	408-411	2,029		1,000	199	331	382	80	28	9
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		17,556		7,921	1,592	2,998	3,960	852	157	75
151											
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		18,956	Total_DeI_Rev	10,118	2,012	3,009	2,727	461	581	48
154	Forfeited discounts		-	None	-	-	-	-	-	-	-
155	Rent from Utility Property		91	NCP_at_115	44	9	15	18	4	1	1
156	Misc Service Revenue		-	None	-	-	-	-	-	-	-
157	Other revenue		42	Total_DeI_Rev	22	4	7	6	1	1	0
158	CIAC / Cost Recovery		166	SubT-OpEx	73	15	29	39	8	1	1
159	MI Revenue		10	Total_DeI_Rev	5	1	2	1	0	0	0
160	Operating Revenues		19,265		10,262	2,041	3,061	2,792	475	585	50
161											
162	TOTAL EXPENSES		17,556		7,921	1,592	2,998	3,960	852	157	75
163	V. NET INCOME at Present Rat		1,710		2,342	450	63	(1,168)	(378)	427	(26)
164											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- SubTransmission Demand**

SubTDem  
Sch. 1F-1 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	18,956		10,118	2,012	3,009	2,727	461	581	48
167	Other Operating Revenues	450-456	309		145	29	52	65	14	4	1
168	Total Operating Revenues		19,265		10,262	2,041	3,061	2,792	475	585	50
169											
170	Distribution / Transmission	580-599	5,300		2,322	468	918	1,255	271	44	22
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	8,015		3,529	710	1,387	1,883	405	68	32
173	Total Operating Expenses		13,315		5,851	1,179	2,306	3,138	676	112	53
174											
175	Depreciation Expense	403	2,212		1,070	214	361	440	97	17	13
176	Taxes Other Than Inc / Other	408	1,981		934	187	329	415	90	16	10
177	Income before Income tax		1,757		2,407	462	65	(1,201)	(388)	439	(26)
178	Income Taxes	409-411	48		65	13	2	(33)	(11)	12	(1)
179	NET INCOME		1,710		2,342	450	63	(1,168)	(378)	427	(26)
180											
181	RATE BASE		37,052		17,724	3,541	6,096	7,541	1,651	296	202
182	Return on Rate Base		4.61%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		37,052		17,724	3,541	6,096	7,541	1,651	296	202
187											
188	Operating expenses		13,315		5,851	1,179	2,306	3,138	676	112	53
189	Uncollectibles- Delivery		300		168	33	46	38	7	8	0
190	Depreciation expense		2,212		1,070	214	361	440	97	17	13
191	General taxes / Other		1,981		934	187	329	415	90	16	10
192	Subtotal- Operating Costs to recv		17,808		8,024	1,612	3,042	4,031	870	154	76
193											
194	Target Return on Rate Base- Aftu		2,583		1,235	247	425	526	115	21	14
195	Income taxes to recover		185		89	18	31	38	8	1	1
196											
197	Subtotal- Rev Req before GRT		20,576		9,348	1,877	3,497	4,594	993	176	91
198	GRT needed		0		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		20,576		9,348	1,877	3,497	4,594	993	176	91



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Primary Demand**

PrimDem  
Sch. 1F-2 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	12,970	NCP_at_Pri	6,358	1,270	2,144	2,614	479	104	-
12	Structures and Improvements	361	10,145	NCP_at_Pri	4,974	993	1,677	2,045	375	81	-
13	Station Equipment	362	254,614	NCP_at_Pri	124,823	24,927	42,098	51,316	9,410	2,039	-
14	Poles, Towers and Fixtures	364	112,861	NCP_at_Pri	55,329	11,049	18,661	22,746	4,171	904	-
15	OH Conductors and Devices	365	183,175	NCP_at_Pri	89,800	17,933	30,287	36,918	6,770	1,467	-
16	UG Conduit	366	51,844	NCP_at_Pri	25,416	5,076	8,572	10,449	1,916	415	-
17	UG Conductors & Devices	367	122,866	NCP_at_Pri	60,234	12,029	20,315	24,763	4,541	984	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	748,476		366,935	73,277	123,755	150,851	27,663	5,995	-
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	None	-	-	-	-	-	-	-
28	General Plant	390	19,612	PriD-Lab	9,607	1,919	3,244	3,958	727	157	0
29	General Plant	389-399	19,612		9,607	1,919	3,244	3,958	727	157	0
30											
31	TOTAL UTILITY PLANT		768,088		376,542	75,196	126,998	154,809	28,390	6,152	0
32											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Primary Demand**

PrimDem  
Sch. 1F-2 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
<b>II. DEPRECIATION RESERVE</b>												
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-	
34	Structures and Improvements	108.5	5,100	NCP_at_Pri	2,500	499	843	1,028	188	41	-	
35	Station Equipment	108.5	51,252	NCP_at_Pri	25,126	5,018	8,474	10,330	1,894	411	-	
36	Poles, Towers and Fixtures	108.5	51,007	NCP_at_Pri	25,006	4,994	8,434	10,280	1,885	409	-	
37	OH Conductors and Devices	108.5	75,821	NCP_at_Pri	37,171	7,423	12,536	15,281	2,802	607	-	
38	UG Conduit	108.5	24,436	NCP_at_Pri	11,980	2,392	4,040	4,925	903	196	-	
39	UG Conductors & Devices	108.5	47,656	NCP_at_Pri	23,363	4,666	7,880	9,605	1,761	382	-	
40	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	
41	Services	108.5	-	None	-	-	-	-	-	-	-	
42	Meters	108.5	-	None	-	-	-	-	-	-	-	
43	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-	
44	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-	
45	General Plant	108.5	6,031	PriD-Lab	2,954	590	998	1,217	223	48	0	
46	Net Additions / Retirements	108.6	18,239	PriD-PT	8,942	1,786	3,016	3,676	674	146	0	
47	Depreciation Reserve	108	279,542		137,041	27,367	46,220	56,342	10,332	2,239	0	
48												
49												
<b>III. OTHER RATE BASE ITEMS</b>												
50	Property Held for Future Use		1,265	PriD-PT	620	124	209	255	47	10	0	
51	Unamortized Debt costs		3,192	RateBase	1,772	328	513	461	81	36	1	
52	Materials and Supp / Prepay		1,367	PriD-OpExp	674	134	226	273	50	11	0	
53	Injuries & Damages Reserve		-	PriD-PT	-	-	-	-	-	-	-	
54	Cash Working Capital		7,014	PriD-OpExp	3,456	688	1,158	1,398	256	57	0	
55	Accumulated Deferred FIT		(120,771)	PriD-NetPT	(59,206)	(11,823)	(19,969)	(24,341)	(4,464)	(967)	(0)	
56	Customer Deposits		-	None	-	-	-	-	-	-	-	
57	Net Additions / Retirements	131-283	51,859	PriD-NetPT	25,423	5,077	8,575	10,452	1,917	415	0	
58	Other Rate Base		(56,072)		(27,260)	(5,472)	(9,288)	(11,503)	(2,113)	(437)	1	
59												
60												
61	<b>TOTAL RATE BASE</b>		<b>432,473</b>		<b>212,241</b>	<b>42,356</b>	<b>71,490</b>	<b>86,964</b>	<b>15,944</b>	<b>3,476</b>	<b>1</b>	
62												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Primary Demand**

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
63	I. OPERATING AND MAINTENANCE EXPENSES										
64	B. TRANSMISSION EXPENSE										
65	Transmission Expense			None							
66	Transmission Expense										
67											
68	C. DISTRIBUTION EXPENSE										
69	Purchased Power- Borderline	555		None							
70	Dist Oper-Supervision & Eng	580	1,142	PriD-Lab	560	112	189	231	42	9	0
71	Dist Oper-Load Dispatching	581		None							
72	Dist Oper-Substations	582	1,293	NCP_at Pri	634	127	214	261	48	10	
73	Dist Oper-Overhead Lines	583	1,432	NCP_at Pri	702	140	237	289	53	11	
74	Dist Oper-Underground Lines	584	258	NCP_at Pri	126	25	43	52	10	2	
75	Dist Oper-Outdoor Lighting	585		None							
76	Dist Oper-Electric Meters	586		None							
77	Dist Oper-Cust Install	587	47	MWh-Meter	19	4	8	13	3	0	0
78	Dist Oper-Misc Expenses	588	3,545	PriD-Lab	1,737	347	586	716	131	28	0
79	Dist Oper-Rents	589	149	PriD-PT	73	15	25	30	5	1	0
80	Dist Maint-Supervision & Eng	590	501	PriD-Lab	245	49	83	101	19	4	0
81	Dist Maint-Structures	591	79	NCP_at Pri	39	8	13	16	3	1	
82	Dist Maint-Substations	592	1,640	NCP_at Pri	804	161	271	331	61	13	
83	Dist Maint-Overhead Lines	593	10,558	NCP_at Pri	5,176	1,034	1,746	2,128	390	85	
84	Dist Maint-Underground Lines	594	1,649	NCP_at Pri	808	161	273	332	61	13	
85	Dist Maint-Line Transformers	595		None							
86	Dist Maint-Outdoor Lighting	596		None							
87	Dist Maint-Electric Meters	597		None							
88	Oper. & Maint. Exp.	500-599	22,293								
89			22,293		10,923	2,181	3,687	4,498	825	179	0
90	D. CUSTOMER ACCOUNTS AND SERVICE				10,923	2,181	3,687	4,498	825	179	0
91	Supervision	901		None							
92	Meter Reading Exp- Comp	902		None							
93	Cust Rees & Coll	903		None							
94	Uncollectible- Delivery	904		None							
95	Misc Cust Acct	905		None							
96	Customer Accts. Exp.	901-905									
97											
98	Cust Service-Supervision	907		None							
99	Cust Assistance Expenses	908		None							
100	Info&Instrct Advertising Exp	9090		None							
101	Cust Service-Misc Expenses	910		None							
102	Demo & Selling Expenses	912		None							
103	Sales-Misc Expenses	916		None							
104	Customer Serv. Exp.										
105	Customer Accts. & Serv. Exp.	901-919									

Narragansett Electric Company d/b/a National Grid  
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Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Primary Demand**

PrimDem  
Sch. 1F-2 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
106												
	E. ADMINISTRATIVE AND GENERAL											
107	A&G-Salaries	920	6,359	PriD-Lab	3,115	622	1,052	1,283	236	51	0	
108	A&G-Office Supplies	921	2,490	PriD-Lab	1,220	244	412	503	92	20	0	
109	A&G-Outside Services	923	2,205	PriD-Lab	1,080	216	365	445	82	18	0	
110	Property Insurance	924	4,118	PriD-PT	2,019	403	681	830	152	33	0	
111	Injuries & Damages Insurance	925	1,743	PriD-PT	855	171	288	351	64	14	0	
112	Employee Pensions & Benefits	926	9,816	PriD-Lab	4,808	960	1,623	1,981	364	79	0	
113	Regulatory Comm Expenses	928	2,543	RateBase	1,412	261	408	367	64	29	1	
114	A&G-Misc Expenses	930200	(1)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
115	A&G-Rents	931	7,289	PriD-Lab	3,571	713	1,206	1,471	270	58	0	
116	A&G Maint-Gen Plant-Elec	935	81	PriD-Lab	40	8	13	16	3	1	0	
117	Admin & Genl. Exp.	920-932	36,644		18,119	3,598	6,048	7,248	1,327	302	1	
118	Total Operating Expenses		58,937		29,041	5,779	9,735	11,746	2,153	481	1	
120												
	II. DEPRECIATION EXPENSE											
121	Structures and Improvements	403	138	NCP_at_Pri	68	14	23	28	5	1	-	
122	Station Equipment	403	5,606	NCP_at_Pri	2,748	549	927	1,130	207	45	-	
123	Poles, Towers and Fixtures	403	4,819	NCP_at_Pri	2,363	472	797	971	178	39	-	
124	OH Conductors and Devices	403	4,854	NCP_at_Pri	2,380	475	803	978	179	39	-	
125	UG Conduit	403	767	NCP_at_Pri	376	75	127	155	28	6	-	
126	UG Conductors & Devices	403	4,202	NCP_at_Pri	2,060	411	695	847	155	34	-	
127	Line Transformers	403	-	None	-	-	-	-	-	-	-	
128	Services	403	-	None	-	-	-	-	-	-	-	
129	Meters	403	-	None	-	-	-	-	-	-	-	
130	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-	
131	Street Light & Signal	403	-	None	-	-	-	-	-	-	-	
132	General Plant	403	-	None	-	-	-	-	-	-	-	
133	Net Additions / Retirements	407300	2,002	PriD-Lab	981	196	331	403	74	16	0	
134	Depreciation Expense	403	22,387		10,975	2,192	3,702	4,512	827	179	0	
135												
136												

Narragansett Electric Company d/b/a National Grid  
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	18,067	PriD-NetPt	8,857	1,769	2,987	3,641	668	145	0
140	Payroll related	408110	1,709	PriD-Lab	837	167	283	345	63	14	0
141	Other tax, Reg deferrals	408170	549	RateBase	305	56	88	79	14	6	0
142	General Taxes		20,325		9,999	1,992	3,358	4,066	745	165	0
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		766	PriD-Pretax	522	103	104	(41)	(15)	84	9
146	Income Taxes	409-411	766		522	103	104	(41)	(15)	84	9
147	Total Taxes	408-411	21,091		10,521	2,096	3,462	4,024	730	249	9
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		102,415		50,537	10,067	16,899	20,282	3,711	909	10
151											
152	IV. OPERATING REVENUES at Present Rates		127,418		68,008	13,526	20,226	18,330	3,098	3,904	326
153	Distribution charge revenue		127,418	Total_Del_Rev							
154	Forfeited discounts		-	None	-	-	-	-	-	-	-
155	Rent from Utility Property		1,369	NCP_at_Pri	671	134	226	276	51	11	-
156	Misc Service Revenue		-	Total_Del_Rev	-	-	-	-	-	-	-
157	Other revenue		280	Total_Del_Rev	149	30	44	40	7	9	1
158	CIAC / Cost Recovery		737	PriD-OpExp	363	72	122	147	27	6	0
159	MI Revenue		67	Total_Del_Rev	36	7	11	10	2	2	0
160	Operating Revenues		129,870		69,228	13,769	20,629	18,803	3,184	3,932	327
161											
162	TOTAL EXPENSES		102,415		50,537	10,067	16,899	20,282	3,711	909	10
163	V. NET INCOME at Present Rat		27,455		18,690	3,702	3,730	(1,480)	(527)	3,023	316
164											

Narragansett Electric Company d/b/a National Grid  
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	127,418		68,008	13,526	20,226	18,330	3,098	3,904	326
167	Other Operating Revenues	450-456	2,453		1,219	243	403	473	86	28	1
168	Total Operating Revenues		129,870		69,228	13,769	20,629	18,803	3,184	3,932	327
169											
170	Distribution / Transmission	580-599	22,293		10,923	2,181	3,687	4,498	825	179	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	36,644		18,119	3,598	6,048	7,248	1,327	302	1
173	Total Operating Expenses		58,937		29,041	5,779	9,735	11,746	2,153	481	1
174											
175	Depreciation Expense	403	22,387		10,975	2,192	3,702	4,512	827	179	0
176	Taxes Other Than Inc / Other	408	20,325		9,999	1,992	3,358	4,066	745	165	0
177	Income before Income tax		28,221		19,212	3,805	3,834	(1,521)	(541)	3,107	325
178	Income Taxes	409-411	766		522	103	104	(41)	(15)	84	9
179	NET INCOME		27,455		18,690	3,702	3,730	(1,480)	(527)	3,023	316
180											
181	RATE BASE		432,473		212,241	42,356	71,490	86,964	15,944	3,476	1
182	Return on Rate Base		6.35%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		432,473		212,241	42,356	71,490	86,964	15,944	3,476	1
187											
188	Operating expenses		58,937		29,041	5,779	9,735	11,746	2,153	481	1
189	Uncollectibles- Delivery		2,015	Total_RevReq	1,132	221	308	254	45	55	1
190	Depreciation expense		22,387		10,975	2,192	3,702	4,512	827	179	0
191	General taxes / Other		20,325		9,999	1,992	3,358	4,066	745	165	0
192	Subtotal- Operating Costs to recv		103,664		51,147	10,184	17,102	20,578	3,771	880	2
193											
194	Target Return on Rate Base- Aft		30,143		14,793	2,952	4,983	6,061	1,111	242	0
195	Income taxes to recover		2,165	PrID-RB	1,062	212	358	435	80	17	0
196				7.18%							
197	Subtotal- Rev Req before GRT		135,972		67,003	13,349	22,443	27,074	4,962	1,139	2
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		135,972		67,003	13,349	22,443	27,074	4,962	1,139	2

Narragansett Electric Company d/b/a National Grid  
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**Class Allocation- Secondary Demand**

SecnDem  
Sch. 1F-3 (C)  
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Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302		None							
4	Hydro Production Plant										
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361		None							
8	Transmission Plant	350-359									
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360		None							
12	Structures and Improvements	361		None							
13	Station Equipment	362		None							
14	Poles, Towers and Fixtures	364	117,522	NCP_at_Sec	75,976	15,172	25,133			1,241	
15	OH Conductors and Devices	365	105,627	NCP_at_Sec	68,285	13,637	22,589			1,116	
16	UG Conduit	366	12,103	NCP_at_Sec	7,825	1,563	2,588			128	
17	UG Conductors & Devices	367	19,668	NCP_at_Sec	12,715	2,539	4,206			208	
18	Line Transformers	368	189,828	Xfmr_Cost	90,629	19,814	41,735	35,163	2,487		
19	Services	369		None							
20	Meters	370		None							
21	Install on Cust Premises	371		None							
22	Street Light & Signal	373		None							
23	Electric Plant ARO	374		None							
24	Distribution Plant	360-373	444,749		255,430	52,725	96,252	35,163	2,487	2,693	
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389		None							
28	General Plant	390	10,986	SecD-Lab	7,016	1,405	2,348	95	10	112	0
29	General Plant	389-399	10,986		7,016	1,405	2,348	95	10	112	0
30											
31	TOTAL UTILITY PLANT		455,735		262,446	54,129	98,600	35,257	2,497	2,804	0
32											

Narragansett Electric Company d/b/a National Grid  
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**Class Allocation- Secondary Demand**

SecnDem  
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
<b>II. DEPRECIATION RESERVE</b>											
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-
36	Station Equipment	108.5	-	None	-	-	-	-	-	-	-
37	Poles, Towers and Fixtures	108.5	53,113	NCP_at_Sec	34,337	6,857	11,359	-	-	561	-
38	OH Conductors and Devices	108.5	43,722	NCP_at_Sec	28,265	5,645	9,350	-	-	462	-
39	UG Conduit	108.5	5,705	NCP_at_Sec	3,688	737	1,220	-	-	60	-
40	UG Conductors & Devices	108.5	7,629	NCP_at_Sec	4,932	985	1,631	-	-	81	-
41	Line Transformers	108.5	117,426	Xfmr_Cost	56,063	12,257	25,817	21,751	1,538	-	-
42	Services	108.5	-	None	-	-	-	-	-	-	-
43	Meters	108.5	-	None	-	-	-	-	-	-	-
44	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-
45	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-
46	General Plant	108.5	3,378	SecD-Lab	2,158	432	722	29	3	34	0
47	Net Additions / Retirements	108.6	10,822	SecD-PT	6,232	1,285	2,341	837	59	67	0
48	Depreciation Reserve	108	241,795		135,674	28,197	52,441	22,618	1,601	1,265	0
49											
<b>III. OTHER RATE BASE ITEMS</b>											
50	Property Held for Future Use		751	SecD-PT	432	89	162	58	4	5	0
52	Unamortized Debt costs		1,407	RateBase	781	145	226	203	36	16	0
53	Materials and Supp / Prepay		770	SecD-OpExp	484	97	163	16	2	8	0
54	Injuries & Damages Reserve		-	SecD-PT	-	-	-	-	-	-	-
55	Cash Working Capital		3,950	SecD-OpExp	2,485	498	838	81	9	39	0
56	Accumulated Deferred FIT		(52,887)	SecD-NetPT	(31,339)	(6,411)	(11,411)	(3,125)	(222)	(381)	(0)
57	Customer Deposits		-	None	-	-	-	-	-	-	-
58	Net Additions / Retirements	131-283	22,710	SecD-NetPT	13,457	2,753	4,900	1,342	95	163	0
59	Other Rate Base		(23,299)		(13,699)	(2,829)	(5,121)	(1,424)	(76)	(150)	1
60											
61	TOTAL RATE BASE		190,641		113,073	23,103	41,039	11,215	820	1,389	1
62											



Narragansett Electric Company d/b/a National Grid  
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**Class Allocation- Secondary Demand**

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Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense			None							
65	Transmission Expense										
66	Transmission Expense										
67	Transmission Expense										
<b>C. DISTRIBUTION EXPENSE</b>											
68	Purchased Power- Borderline	555									
69	Dist Oper-Supervision & Eng	580	640	SecD-Lab	409	82	137	6	1	7	0
70	Dist Oper-Load Dispatching	581		None							
71	Dist Oper-Substations	582		None							
72	Dist Oper-Overhead Lines	583	1,079	NCP_at_Sec	698	139	231			11	
73	Dist Oper-Underground Lines	584	41	NCP_at_Sec	27	5	9			0	
74	Dist Oper-Outdoor Lighting	585		None							
75	Dist Oper-Electric Meters	586		None							
76	Dist Oper-Cust Install	587	49	MWh-Meter	20	4	9	13	3	0	0
77	Dist Oper-Misc Expenses	588	1,986	SecD-Lab	1,268	254	425	17	2	20	0
78	Dist Oper-Rents	589	88	SecD-PT	51	10	19	7	0	1	0
79	Dist Maint-Supervision & Eng	590	280	SecD-Lab	179	36	60	2	0	3	0
80	Dist Maint-Structures	591		None							
81	Dist Maint-Substations	592		None							
82	Dist Maint-Overhead Lines	593	7,958	NCP_at_Sec	5,145	1,027	1,702			84	
83	Dist Maint-Underground Lines	594	264	NCP_at_Sec	171	34	56			3	
84	Dist Maint-Line Transformers	595	386	Xfmr_Cost	184	40	85	72	5		
85	Dist Maint-Outdoor Lighting	596		None							
86	Dist Maint-Electric Meters	597		None							
87	Oper. & Maint. Exp.	500-599	12,773		8,151	1,633	2,732	117	11	129	0
88	Oper. & Maint. Exp.	500-599	12,773		8,151	1,633	2,732	117	11	129	0
89	Oper. & Maint. Exp.	500-599	12,773		8,151	1,633	2,732	117	11	129	0
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
90	Supervision	901		None							
91	Meter Reading Exp- Comp	902		None							
92	Cust Rees & Coll	903		None							
93	Uncollectible- Delivery	904		None							
94	Misc Cust Acct	905		None							
95	Customer Accts. Exp.	901-905									
96	Customer Accts. Exp.	901-905									
97	Customer Accts. Exp.	901-905									
98	Cust Service-Supervision	907		None							
99	Cust Assistance Expenses	908		None							
100	Info&Instrct Advertising Exp	9090		None							
101	Cust Service-Misc Expenses	910		None							
102	Demo & Selling Expenses	912		None							
103	Sales-Misc Expenses	916		None							
104	Customer Serv. Exp.	901-919									
105	Customer Accts. & Serv. Exp.	901-919									

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**Class Allocation- Secondary Demand**

SecnDem  
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CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
106	E. ADMINISTRATIVE AND GENERAL											
107	A&G-Salaries	920	3,562	SecD-Lab	2,275	455	761	31	3	36	0	
108	A&G-Office Supplies	921	1,395	SecD-Lab	891	178	298	12	1	14	0	
109	A&G-Outside Services	923	1,235	SecD-Lab	789	158	264	11	1	13	0	
110	Property Insurance	924	2,443	SecD-PT	1,407	290	529	189	13	15	0	
111	Injuries & Damages Insurance	925	1,034	SecD-PT	596	123	224	80	6	6	0	
112	Employee Pensions & Benefits	926	5,498	SecD-Lab	3,511	703	1,175	47	5	56	0	
113	Regulatory Comm Expenses	928	1,121	RateBase	622	115	180	162	28	13	0	
114	A&G-Misc Expenses	930200	(0)	MW/h-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
115	A&G-Rents	931	4,083	SecD-Lab	2,608	522	873	35	4	42	0	
116	A&G Maint-Gen Plant-Elec	935	46	SecD-Lab	29	6	10	0	0	0	0	
117	Admin & Genl. Exp.	920-932	20,418		12,728	2,551	4,314	567	62	195	1	
118	Total Operating Expenses		33,190		20,879	4,184	7,046	684	73	324	1	
120	II. DEPRECIATION EXPENSE											
121	Structures and Improvements	403	-	None	-	-	-	-	-	-	-	
122	Station Equipment	403	-	None	-	-	-	-	-	-	-	
123	Poles, Towers and Fixtures	403	5,018	NCP_at_Sec	3,244	648	1,073	-	-	53	-	
124	OH Conductors and Devices	403	2,799	NCP_at_Sec	1,809	361	599	-	-	30	-	
125	UG Conduit	403	179	NCP_at_Sec	116	23	38	-	-	2	-	
126	UG Conductors & Devices	403	673	NCP_at_Sec	435	87	144	-	-	7	-	
127	Line Transformers	403	5,977	Xfmr_Cost	2,854	624	1,314	1,107	78	-	-	
128	Services	403	-	None	-	-	-	-	-	-	-	
129	Meters	403	-	None	-	-	-	-	-	-	-	
130	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-	
131	Street Light & Signal	403	-	None	-	-	-	-	-	-	-	
132	General Plant	403	-	SecD-Lab	-	-	-	-	-	-	-	
133	Net Additions / Retirements	407300	1,188	SecD-PT	684	141	257	92	7	7	0	
134	Depreciation Expense	403	15,833		9,142	1,884	3,425	1,199	85	99	0	
135												
136												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Demand**

SecnDem  
Sch. 1F-3 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	7,912	SecD-NetPt	4,688	959	1,707	467	33	57	0
140	Payroll related	408110	957	SecD-Lab	611	122	205	8	1	10	0
141	Other tax, Reg deferrals	408170	242	RateBase	134	25	39	35	6	3	0
142	General Taxes		9,111		5,434	1,106	1,951	511	40	69	0
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		246	SecD-Pretax	17	0	(45)	191	38	42	5
146	Income Taxes	409-411	246		17	0	(45)	191	38	42	5
147	Total Taxes	408-411	9,357		5,451	1,106	1,906	701	78	111	5
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		58,381		35,471	7,174	12,376	2,584	236	534	6
151											
152	IV. OPERATING REVENUES at Present Rates		65,180	Total_Del_Rev	34,789	6,919	10,346	9,377	1,585	1,997	167
153	Distribution charge revenue			None	-	-	-	-	-	-	-
154	Forfeited discounts			NCP_at_Sec	921	184	305	-	-	15	-
155	Rent from Utility Property		1,425	Total_Del_Rev	-	-	-	-	-	-	-
156	Misc Service Revenue			Total_Del_Rev	76	15	23	21	3	4	0
157	Other revenue		143	SecD-OpExp	261	52	88	9	1	4	0
158	CIAC / Cost Recovery		415	Total_Del_Rev	19	4	6	5	1	1	0
159	MI Revenue		35		36,067	7,174	10,767	9,411	1,590	2,022	167
160	Operating Revenues		67,198								
161											
162	TOTAL EXPENSES		58,381		35,471	7,174	12,376	2,584	236	534	6
163	V. NET INCOME at Present Rat		8,817		596	0	(1,609)	6,827	1,354	1,487	162
164											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Demand**

ScenDem  
Sch. 1F-3 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	65,180		34,789	6,919	10,346	9,377	1,585	1,997	167
167	Other Operating Revenues	450-456	2,018		1,277	255	421	34	5	25	0
168	Total Operating Revenues		67,198		36,067	7,174	10,767	9,411	1,590	2,022	167
169											
170	Distribution / Transmission	580-599	12,773		8,151	1,633	2,732	117	11	129	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	20,418		12,728	2,551	4,314	567	62	195	1
173	Total Operating Expenses		33,190		20,879	4,184	7,046	684	73	324	1
174											
175	Depreciation Expense	403	15,833		9,142	1,884	3,425	1,199	85	99	0
176	Taxes Other Than Inc / Other	408	9,111		5,434	1,106	1,951	511	40	69	0
177	Income before Income tax		9,063		613	0	(1,654)	7,018	1,392	1,529	166
178	Income Taxes	409-411	246		17	0	(45)	191	38	42	5
179	NET INCOME		8,817		596	0	(1,609)	6,827	1,354	1,487	162
180											
181	RATE BASE		190,641		113,073	23,103	41,039	11,215	820	1,389	1
182	Return on Rate Base		4.63%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		190,641		113,073	23,103	41,039	11,215	820	1,389	1
187											
188	Operating expenses		33,190		20,879	4,184	7,046	684	73	324	1
189	Uncollectibles- Delivery		1,048		588	115	160	132	24	29	0
190	Depreciation expense		15,833		9,142	1,884	3,425	1,199	85	99	0
191	General taxes / Other		9,111		5,434	1,106	1,951	511	40	69	0
192	Subtotal- Operating Costs to recv		59,182		36,042	7,289	12,581	2,525	222	521	1
193											
194	Target Return on Rate Base- Aftu		13,288		7,881	1,610	2,860	782	57	97	0
195	Income taxes to recover		954	SecD-RB	566	116	205	56	4	7	0
196				7.18%							
197	Subtotal- Rev Req before GRT		73,424		44,490	9,015	15,647	3,363	283	625	2
198	GRT needed		-	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		73,424		44,490	9,015	15,647	3,363	283	625	2

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Customer**

SeenCus  
Sch. 1F-4 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	OH Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	UG Conduit	366	-	None	-	-	-	-	-	-	-
17	UG Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	Xfmr_Cost	-	-	-	-	-	-	-
19	Services	369	107,009	Services_Cost	95,006	10,647	1,328	27	0	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	39,684	Lighting	-	-	-	-	-	39,684	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	146,693		95,006	10,647	1,328	27	0	39,684	-
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	Sec-C-Lab	-	-	-	-	-	-	-
28	General Plant	390	1,755	Sec-C-Lab	-	-	-	-	-	1,755	-
29	General Plant	389-399	1,755		-	-	-	-	-	1,755	-
30											
31	TOTAL UTILITY PLANT		148,448		95,006	10,647	1,328	27	0	41,439	-
32											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Customer**

See nCUS  
Sch. 1F-4 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
<b>II. DEPRECIATION RESERVE</b>												
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-	
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-	
35	Station Equipment	108.5	-	None	-	-	-	-	-	-	-	
36	Poles, Towers and Fixtures	108.5	-	None	-	-	-	-	-	-	-	
37	OH Conductors and Devices	108.5	-	None	-	-	-	-	-	-	-	
38	UG Conduit	108.5	-	None	-	-	-	-	-	-	-	
39	UG Conductors & Devices	108.5	-	None	-	-	-	-	-	-	-	
40	Line Transformers	108.5	-	Xfmr_Cost	-	-	-	-	-	-	-	
41	Services	108.5	41,311	Services_Cost	36,677	4,110	513	11	0	-	-	
42	Meters	108.5	-	None	-	-	-	-	-	-	-	
43	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-	
44	Street Light & Signal	108.5	37,190	Lighting	-	-	-	-	-	37,190	-	
45	General Plant	108.5	540	SecC-Lab	-	-	-	-	-	540	-	
46	Net Additions / Retirements	108.6	3,525	SecC-PT	2,256	253	32	1	0	984	-	
47	Depreciation Reserve	108	82,566		38,933	4,363	544	11	0	38,714	-	
48												
49												
<b>III. OTHER RATE BASE ITEMS</b>												
50	Property Held for Future Use		245	SecC-PT	157	18	2	0	0	68	-	
51	Unamortized Debt costs		429	RateBase	238	44	69	62	11	5	0	
52	Materials and Supp / Prepay		132	SecC-OpExp	22	3	2	1	0	105	0	
53	Injuries & Damages Reserve		-	SecC-PT	-	-	-	-	-	-	-	
54	Cash Working Capital		679	SecC-OpExp	111	14	8	6	1	539	0	
55	Accumulated Deferred FIT		(16,286)	SecC-NetPT	(13,861)	(1,553)	(194)	(4)	(0)	(674)	-	
56	Customer Deposits		-	None	-	-	-	-	-	-	-	
57	Net Additions / Retirements	131-283	6,993	SecC-NetPT	5,952	667	83	2	0	289	-	
58	Other Rate Base		(7,808)		(7,382)	(808)	(30)	67	12	333	0	
59												
60												
61	<b>TOTAL RATE BASE</b>		<b>58,074</b>		<b>48,690</b>	<b>5,476</b>	<b>754</b>	<b>83</b>	<b>12</b>	<b>3,058</b>	<b>0</b>	
62												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Customer**

SeeCus  
Sch. 1F-4 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
63	I. OPERATING AND MAINTENANCE EXPENSES											
64	B. TRANSMISSION EXPENSE											
65	Transmission Expense		-	None	-	-	-	-	-	-	-	
66	Transmission Expense		-		-	-	-	-	-	-	-	
67												
68	C. DISTRIBUTION EXPENSE											
69	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-	
70	Dist Oper-Supervision & Eng	580	102	SecC-Lab	-	-	-	-	-	102	-	
71	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	
72	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-	
73	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	
74	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	
75	Dist Oper-Outdoor Lighting	585	312	Lighting	-	-	-	-	-	312	-	
76	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	
77	Dist Oper-Cust Install	587	-	None	-	-	-	-	-	-	-	
78	Dist Oper-Misc Expenses	588	317	SecC-Lab	-	-	-	-	-	317	-	
79	Dist Oper-Rents	589	29	SecC-PT	18	2	0	0	0	8	-	
80	Dist Maint-Supervision & Eng	590	45	SecC-Lab	-	-	-	-	-	45	-	
81	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-	
82	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-	
83	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	
84	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	
85	Dist Maint-Line Transformers	595	-	Xfmr_Cost	-	-	-	-	-	-	-	
86	Dist Maint-Outdoor Lighting	596	900	Lighting	-	-	-	-	-	900	-	
87	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	
88	Oper. & Maint. Exp.	500-599	1,705		18	2	0	0	0	1,684	-	
89			1,705		18	2	0	0	0	1,684	-	
90	D. CUSTOMER ACCOUNTS AND SERVICE											
91	Supervision	901	-	None	-	-	-	-	-	-	-	
92	Meter Reading Exp- Comp	902	-	None	-	-	-	-	-	-	-	
93	Cust Rees & Coll	903	-	None	-	-	-	-	-	-	-	
94	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	
95	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	
96	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-	
97												
98	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-	
99	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-	
100	Info&Instruct Advertising Exp	9090	-	None	-	-	-	-	-	-	-	
101	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-	
102	Demo & Selling Expenses	912	-	None	-	-	-	-	-	-	-	
103	Sales-Misc Expenses	916	-	None	-	-	-	-	-	-	-	
104	Customer Serv. Exp.		-		-	-	-	-	-	-	-	
105	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-	

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Customer**

SeeCus  
Sch. 1F-4 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106	E. ADMINISTRATIVE AND GENERAL										
107	A&G-Salaries	920	569	SecC-Lab	-	-	-	-	-	569	-
108	A&G-Office Supplies	921	223	SecC-Lab	-	-	-	-	-	223	-
109	A&G-Outside Services	923	197	SecC-Lab	-	-	-	-	-	197	-
110	Property Insurance	924	796	SecC-PT	509	57	7	0	0	222	-
111	Injuries & Damages Insurance	925	337	SecC-PT	216	24	3	0	0	94	-
112	Employee Pensions & Benefits	926	878	SecC-Lab	-	-	-	-	-	878	-
113	Regulatory Comm Expenses	928	342	RateBase	190	35	55	49	9	4	0
114	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)
115	A&G-Rents	931	652	SecC-Lab	-	-	-	-	-	652	-
116	A&G Maint-Gen Plant-Elec	935	7	SecC-Lab	-	-	-	-	-	7	-
117	Admin & Genl. Exp.	920-932	4,001		915	116	65	50	9	2,847	0
118	Total Operating Expenses		5,706		933	118	65	50	9	4,532	0
120	II. DEPRECIATION EXPENSE										
121	Structures and Improvements	403	-	None	-	-	-	-	-	-	-
122	Station Equipment	403	-	None	-	-	-	-	-	-	-
123	Poles, Towers and Fixtures	403	-	None	-	-	-	-	-	-	-
124	OH Conductors and Devices	403	-	None	-	-	-	-	-	-	-
125	UG Conduit	403	-	None	-	-	-	-	-	-	-
126	UG Conductors & Devices	403	-	None	-	-	-	-	-	-	-
127	Line Transformers	403	-	Xfmr_Cost	-	-	-	-	-	-	-
128	Services	403	5,353	Services_Cost	4,753	533	66	1	0	-	-
129	Meters	403	-	None	-	-	-	-	-	-	-
130	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-
131	Street Light & Signal	403	589	Lighting	-	-	-	-	-	589	-
132	General Plant	403	-	SecC-Lab	-	-	-	-	-	-	-
133	Net Additions / Retirements	407300	387	SecC-PT	248	28	3	0	0	108	-
134	Depreciation Expense	403	6,329		5,000	560	70	1	0	697	-
135											
136											



Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Secondary Customer**

SecnCus  
Sch. 1F-4 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	2,436	SecC-NetPt	2,074	232	29	1	0	101	-
140	Payroll related	408110	153	SecC-Lab	-	-	-	-	-	153	-
141	Other tax, Reg deferrals	408170	74	RateBase	41	8	12	11	2	1	0
142	General Taxes		2,663		2,115	240	41	11	2	255	0
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		181	SecC-Pretax	90	36	87	81	14	(130)	1
146	Income Taxes	409-411	181		90	36	87	81	14	(130)	1
147	Total Taxes	408-411	2,844		2,205	276	128	93	16	125	1
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		14,879		8,138	955	263	144	24	5,354	2
151											
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		21,231	Total_Del_Rev	11,332	2,254	3,370	3,054	516	651	54
154	Forfeited discounts		-	None	-	-	-	-	-	-	-
155	Rent from Utility Property		-	None	-	-	-	-	-	-	-
156	Misc Service Revenue		-	Total_Del_Rev	-	-	-	-	-	-	-
157	Other revenue		47	Total_Del_Rev	25	5	7	7	1	1	0
158	CIAC / Cost Recovery		71	SecC-OpExp	12	1	1	1	0	57	0
159	MI Revenue		11	Total_Del_Rev	6	1	2	2	0	0	0
160	Operating Revenues		21,360		11,374	2,261	3,380	3,063	518	709	54
161											
162	TOTAL EXPENSES		14,879		8,138	955	263	144	24	5,354	2
163	V. NET INCOME at Present Rat		6,481		3,236	1,306	3,117	2,920	493	(4,645)	53
164											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
Class Allocation- Secondary Customer

SeeCus  
Sch. 1F-4 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	21,231		11,332	2,254	3,370	3,054	516	651	54
167	Other Operating Revenues	450-456	129		42	8	10	9	2	58	0
168	Total Operating Revenues		21,360		11,374	2,261	3,380	3,063	518	709	54
169											
170	Distribution / Transmission	580-599	1,705		18	2	0	0	0	1,684	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	4,001		915	116	65	50	9	2,847	0
173	Total Operating Expenses		5,706		933	118	65	50	9	4,532	0
174											
175	Depreciation Expense	403	6,329		5,000	560	70	1	0	697	0
176	Taxes Other Than Inc / Other	408	2,663		2,115	240	41	11	2	255	0
177	Income before Income tax		6,662		3,327	1,343	3,204	3,001	507	(4,774)	54
178	Income Taxes	409-411	181		90	36	87	81	14	(130)	1
179	NET INCOME		6,481		3,236	1,306	3,117	2,920	493	(4,645)	53
180											
181	RATE BASE		58,074		48,690	5,476	754	83	12	3,058	0
182	Return on Rate Base		11.16%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		58,074		48,690	5,476	754	83	12	3,058	0
187											
188	Operating expenses		5,706		933	118	65	50	9	4,532	0
189	Uncollectibles- Delivery		319		179	35	49	40	7	9	0
190	Depreciation expense		6,329		5,000	560	70	1	0	697	0
191	General taxes / Other		2,663		2,115	240	41	11	2	255	0
192	Subtotal- Operating Costs to rec		15,017		8,227	954	225	102	18	5,492	0
193											
194	Target Return on Rate Base- Aft		4,048		3,394	382	53	6	1	213	0
195	Income taxes to recover		291		244	27	4	0	0	15	0
196											
197	Subtotal- Rev Req before GRT		19,356		11,864	1,363	281	109	19	5,720	0
198	GRT needed		-		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		19,356		11,864	1,363	281	109	19	5,720	0

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Billing Customer**

BillCus  
Sch. 1F-5 (C)  
CAI  
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	OH Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	UG Conduit	366	-	None	-	-	-	-	-	-	-
17	UG Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	57,072	Meter Cost	32,234	16,965	6,034	1,825	7	7	7
21	Install on Cust Premises	371	120	Customers	104	12	2	0	0	1	0
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	57,192		32,339	16,977	6,036	1,825	7	1	7
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	Bill-Lab	-	-	-	-	-	-	-
28	General Plant	390	10,306	Bill-Lab	7,949	1,607	530	137	18	65	0
29	General Plant	389-399	10,306		7,949	1,607	530	137	18	65	0
30											
31	TOTAL UTILITY PLANT		67,498		40,287	18,585	6,566	1,962	25	66	7
32											

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Billing Customer**

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
<b>II. DEPRECIATION RESERVE</b>												
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-	
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-	
36	Station Equipment	108.5	-	None	-	-	-	-	-	-	-	
37	Poles, Towers and Fixtures	108.5	-	None	-	-	-	-	-	-	-	
38	OH Conductors and Devices	108.5	-	None	-	-	-	-	-	-	-	
39	UG Conduit	108.5	-	None	-	-	-	-	-	-	-	
40	UG Conductors & Devices	108.5	-	None	-	-	-	-	-	-	-	
41	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	
42	Services	108.5	-	None	-	-	-	-	-	-	-	
43	Meters	108.5	46,003	Meter_Cost	25,983	13,675	4,864	1,471	6	-	5	
44	Install on Cust Premises	108.5	10	Customers	9	1	0	0	0	0	0	
45	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-	
46	General Plant	108.5	3,169	Bill-Lab	2,444	494	163	42	6	20	0	
47	Net Additions / Retirements	108.6	1,603	Bill-PT	957	441	156	47	1	2	0	
48	Depreciation Reserve	108	50,785		29,392	14,611	5,183	1,560	12	22	6	
<b>III. OTHER RATE BASE ITEMS</b>												
50	Property Held for Future Use		111	Bill-DiPt	63	33	12	4	0	0	0	
52	Unamortized Debt costs		83	RateBase	46	9	13	12	2	1	0	
53	Materials and Supp / Prepay		915	Bill-OpExp	685	126	56	35	7	6	0	
54	Injuries & Damages Reserve		-	Bill-PT	-	-	-	-	-	-	-	
55	Cash Working Capital		4,695	Bill-OpExp	3,514	644	286	180	36	33	2	
56	Accumulated Deferred FIT		(4,131)	Bill-NetPT	(2,693)	(982)	(342)	(99)	(3)	(11)	(0)	
57	Customer Deposits		(8,889)	CustDep	(400)	(3,692)	(3,778)	(1,017)	-	(2)	-	
58	Net Additions / Retirements		1,774	Bill-NetPT	1,157	422	147	43	1	5	0	
59	Other Rate Base	131-283	(5,441)		2,372	(3,441)	(3,606)	(842)	44	31	2	
60												
61	TOTAL RATE BASE		11,271		13,267	532	(2,223)	(440)	57	76	3	
62												

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense			None							
65	Transmission Expense										
66	Transmission Expense										
67	Transmission Expense										
<b>C. DISTRIBUTION EXPENSE</b>											
68	Purchased Power- Borderline	555		None							
69	Dist Oper-Supervision & Eng	580	148	Bill-DxLab	84	44	16	5	0		0
70	Dist Oper-Load Dispatching	581		None							
71	Dist Oper-Substations	582		None							
72	Dist Oper-Substations	583		None							
73	Dist Oper-Overhead Lines	584		None							
74	Dist Oper-Underground Lines	585		None							
75	Dist Oper-Outdoor Lighting	586		None							
76	Dist Oper-Electric Meters	587	1,393	Meter_Cost	787	414	147	45	0		0
77	Dist Oper-Cust Install	588		None							
78	Dist Oper-Misc Expenses	589	459	Bill-DxLab	260	137	49	15	0		0
79	Dist Oper-Rents	590	13	Bill-PT	8	4	1	0	0	0	0
80	Dist Maint-Supervision & Eng	591	65	Bill-DxLab	37	19	7	2	0		0
81	Dist Maint-Structures	592		None							
82	Dist Maint-Substations	593		None							
83	Dist Maint-Overhead Lines	594		None							
84	Dist Maint-Underground Lines	595		None							
85	Dist Maint-Line Transformers	596		None							
86	Dist Maint-Outdoor Lighting	597		None							
87	Dist Maint-Electric Meters	500-599	56	Meter_Cost	32	17	6	2	0		0
88	Oper. & Maint. Exp.		2,134		1,206	634	226	68	0	0	0
89	Oper. & Maint. Exp.		2,134		1,206	634	226	68	0	0	0
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
90	Supervision	901	694	Acc903	593	67	22	4	2	6	0
91	Meter Reading Exp- Comp	902	376	Meter_Cost	212	112	40	12	0		0
92	Cust Rees & Coll	903	12,163	Acc903	10,389	1,179	380	75	35	106	0
93	Uncollectible- Delivery	904	4,122	Total_DeI_Rev	2,200	438	654	593	100	126	11
94	Misc Cust Acct	905	903	Customers	784	93	16	2	0	9	0
95	Customer Accts. Exp.	901-905	18,258		14,177	1,888	1,112	687	137	247	11
96	Customer Serv. Exp.										
97	Customer Serv. Exp.										
98	Cust Service-Supervision	907	61	MWh-Meter	25	5	11	16	4	1	0
99	Cust Assistance Expenses	908	1,119	MWh-Meter	452	92	198	300	64	10	4
100	Info&Instruct Advertising Exp	9090	517	MWh-Meter	209	42	91	138	30	4	2
101	Cust Service-Misc Expenses	910	1,093	MWh-Meter	441	90	193	293	63	9	4
102	Demo & Selling Expenses	912	282	MWh-Meter	114	23	50	75	16	2	1
103	Sales-Misc Expenses	916	570	MWh-Meter	230	47	101	153	33	5	2
104	Customer Serv. Exp.		3,642		1,471	299	644	975	210	31	12
105	Customer Accts. & Serv. Exp.	901-919	21,900		15,648	2,187	1,756	1,661	347	278	23

Narragansett Electric Company d/b/a National Grid  
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
106	E. ADMINISTRATIVE AND GENERAL											
107	A&G-Salaries	920	3,341	Bill-Lab	2,577	521	172	44	6	21	0	
108	A&G-Office Supplies	921	1,309	Bill-Lab	1,009	204	67	17	2	8	0	
109	A&G-Outside Services	923	1,159	Bill-Lab	894	181	60	15	2	7	0	
110	Property Insurance	924	362	Bill-PT	216	100	35	11	0	0	0	
111	Injuries & Damages Insurance	925	153	Bill-PT	91	42	15	4	0	0	0	
112	Employee Pensions & Benefits	926	5,158	Bill-Lab	3,978	805	265	68	9	32	0	
113	Regulatory Comm Expenses	928	66	RateBase	37	7	11	10	2	1	0	
114	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
115	A&G-Rents	931	3,830	Bill-Lab	2,954	597	197	51	7	24	0	
116	A&G Maint-Gen Plant-Elec	935	43	Bill-Lab	33	7	2	1	0	0	0	
117	Admin & Genl. Exp.	920-932	15,421		11,790	2,463	823	221	28	95	1	
118	Total Operating Expenses		39,455		28,645	5,285	2,805	1,951	375	372	23	
120	II. DEPRECIATION EXPENSE											
121	Structures and Improvements	403	-	Bill-PT	-	-	-	-	-	-	-	
122	Station Equipment	403	-	None	-	-	-	-	-	-	-	
123	Poles, Towers and Fixtures	403	-	None	-	-	-	-	-	-	-	
124	OH Conductors and Devices	403	-	None	-	-	-	-	-	-	-	
125	UG Conduit	403	-	None	-	-	-	-	-	-	-	
126	UG Conductors & Devices	403	-	None	-	-	-	-	-	-	-	
127	Line Transformers	403	-	None	-	-	-	-	-	-	-	
128	Services	403	-	None	-	-	-	-	-	-	-	
129	Meters	403	3,187	Meter Cost	1,800	947	337	102	0	0	0	
130	Install on Cust Premises	403	4	Customers	3	0	0	0	0	0	0	
131	Street Light & Signal	403	-	None	-	-	-	-	-	-	-	
132	General Plant	403	-	Bill-Lab	-	-	-	-	-	-	-	
133	Net Additions / Retirements	407300	176	Bill-PT	105	48	17	5	0	0	0	
134	Depreciation Expense	403	3,367		1,908	996	354	107	0	0	0	

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation- Billing Customer**

BillCus  
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	618	Bill-NetPT	403	147	51	15	0	2	0
140	Payroll related	408110	898	Bill-Lab	693	140	46	12	2	6	0
141	Other tax, Reg deferrals	408170	14	RateBase	8	1	2	2	0	0	0
142	General Taxes		1,530		1,104	288	100	29	2	7	0
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		(84)	Bill-Pretax	(257)	(60)	87	103	17	24	2
146	Income Taxes	409-411	(84)		(257)	(60)	87	103	17	24	2
147	Total Taxes	408-411	1,447		847	228	187	132	19	31	2
148											
149	Interest on Customer deposits		132	CustDep	6	55	56	15	-	0	-
150	TOTAL EXPENSES		44,401		31,406	6,564	3,402	2,205	394	404	26
151											
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		37,777	Total_Del_Rev	20,163	4,010	5,997	5,435	918	1,157	97
154	Forfeited discounts		1,657	Total_Del_Rev	884	176	263	238	40	51	4
155	Rent from Utility Property		-	None	-	-	-	-	-	-	-
156	Misc Service Revenue		1,368	Total_Del_Rev	730	145	217	197	33	42	3
157	Other revenue		83	Total_Del_Rev	44	9	13	12	2	3	0
158	CIAC / Cost Recovery		493	Bill-OpExp	369	68	30	19	4	3	0
159	MI Revenue		20	Total_Del_Rev	11	2	3	3	0	1	0
160	Operating Revenues		41,399		22,202	4,410	6,523	5,904	998	1,257	105
161											
162	TOTAL EXPENSES		44,401		31,406	6,564	3,402	2,205	394	404	26
163	V. NET INCOME at Present Rat		(3,002)		(9,204)	(2,154)	3,121	3,698	604	853	79
164											

Narragansett Electric Company d/b/a National Grid  
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**Class Allocation- Billing Customer**

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion	
165	<b>SUMMARY REPORT</b>											
166	Utility Revenues	440-446	37,777		20,163	4,010	5,997	5,435	918	1,157	97	
167	Other Operating Revenues	450-456	3,621		2,039	400	527	469	80	99	8	
168	Total Operating Revenues		41,399		22,202	4,410	6,523	5,904	998	1,257	105	
169												
170	Distribution / Transmission	580-599	2,134		1,206	634	226	68	0	0	0	
171	Customer Acctg & Service	901-919	21,900		15,648	2,187	1,756	1,661	347	278	23	
172	Admin & General	920-932	15,421		11,790	2,463	823	221	28	95	1	
173	Total Operating Expenses		39,455		28,645	5,285	2,805	1,951	375	372	23	
174												
175	Depreciation Expense	403	3,367		1,908	996	354	107	0	0	0	
176	Taxes Other Than Inc / Other	408	1,662		1,109	343	156	44	2	7	0	
177	Income before Income tax		(3,086)		(9,460)	(2,214)	3,208	3,802	621	877	81	
178	Income Taxes	409-411	(84)		(257)	(60)	87	103	17	24	2	
179	NET INCOME		(3,002)		(9,204)	(2,154)	3,121	3,698	604	853	79	
180												
181	RATE BASE		11,271		13,267	532	(2,223)	(440)	57	76	3	
182	Return on Rate Base		-26.64%									
183												
184	<b>REVENUE REQUIREMENTS</b>											
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	
186	Rate Base		11,271		13,267	532	(2,223)	(440)	57	76	3	
187												
188	Operating expenses		35,333		26,444	4,847	2,151	1,358	274	246	13	
189	Uncollectibles- Delivery		597	Total_RevReq	336	65	91	75	13	16	0	
190	Depreciation expense		3,367		1,908	996	354	107	0	0	0	
191	General taxes / Other		1,662		1,109	343	156	44	2	7	0	
192	Subtotal- Operating Costs to recv		40,960		29,798	6,252	2,752	1,584	291	270	14	
193												
194	Target Return on Rate Base- Aftu		786		925	37	(155)	(31)	4	5	0	
195	Income taxes to recover		56	Bill-RB	66	3	(11)	(2)	0	0	0	
196				7.18%								
197	Subtotal- Rev Req before GRT		41,802		30,789	6,292	2,586	1,551	295	276	14	
198	GRT needed		-	0.00%	0	0	0	0	0	0	0	
199	TOTAL REVENUE REQ.		41,802		30,789	6,292	2,586	1,551	295	276	14	



Narragansett Electric Company d/b/a National Grid  
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**Allocator Assignments**

Assigned  
Sch. 1G-1 (C)  
Fac  
Allocator Assignments

Line	Account	No.	Balance	Functional	Classification			Class Allocation												
					Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus									
1	I. ELECTRIC PLANT IN SERVICE																			
2	A. HYDRO PRODUCTION PLANT																			
3	Production Plant	302	3,126	SubT	-	-	MWh-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydro Production Plant		3,126																	
5																				
6	C. TRANSMISSION PLANT																			
7	Transmission Plant	361	0	-	-	-														
8	Transmission Plant	350-359	0																	
9																				
10	D. DISTRIBUTION PLANT																			
11	Land and Land Rights	360	12,970	Stations	Demand	-		NCP_at_Pri	-	-	-	-	-	-	-	-	-	-	-	-
12	Structures and Improvements	361	10,145	Stations	Demand	-		NCP_at_Pri	-	-	-	-	-	-	-	-	-	-	-	-
13	Station Equipment	362	254,614	Stations	Demand	-		NCP_at_Pri	-	-	-	-	-	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	237,915	Func-364	Demand			NCP_at_Pri	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	-	-	-	-	-	-
15	OH Conductors and Devices	365	308,051	Func-365	Demand			NCP_at_Pri	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	-	-	-	-	-	-
16	UG Conduit	366	71,882	Func-366	Demand			NCP_at_Pri	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	-	-	-	-	-	-
17	UG Conductors & Devices	367	173,809	Func-367	Demand			NCP_at_Pri	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	-	-	-	-	-	-
18	Line Transformers	368	189,828	Sec	Demand			-	-	-	Xfmr_Cost	-	-	-	-	-	-	-	-	-
19	Services	369	107,009	Sec	Customer			-	-	-	Services_Cost	-	-	-	-	-	-	-	-	-
20	Meters	370	57,072	Bill	-			-	-	-	-	-	-	-	-	-	-	-	-	Meter_Cost
21	Install on Cust Premises	371	120	Bill	-			-	-	-	-	-	-	-	-	-	-	-	-	Customers
22	Street Light & Signal	373	39,684	Sec	Customer			-	-	-	Lighting	-	-	-	-	-	-	-	-	-
23	Electric Plant ARO	374	0	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	1,463,099																	
25																				
26	E. GENERAL PLANT																			
27	Land and Land Rights	389	0	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-
28	General Plant	390	47,681	Labor	Demand			-	-	-	-	-	-	-	-	-	-	-	-	-
29	General Plant	389-399	47,681																	
30																				
31	TOTAL UTILITY PLANT		1,513,906																	
32																				

Narragansett Electric Company d/b/a National Grid  
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Line	Account	No.	Balance	Classification			Class Allocation					
				Functional	Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
					Dist	Dist						Dist
<b>II. DEPRECIATION RESERVE</b>												
33	Production Plant	108.3	3,119	SubT	-	-	MWh-Gen	-	-	-	-	-
34	Structures and Improvements	108.5	5,100	Stations	Demand	-	-	NCP_at_Pri	-	-	-	-
35	Station Equipment	108.5	51,252	Stations	Demand	-	-	NCP_at_Pri	-	-	-	-
36	Poles, Towers and Fixtures	108.5	107,524	Func-364	Demand	Demand	-	NCP_at_Pri	NCP_at_Sec	-	-	-
37	OH Conductors and Devices	108.5	127,510	Func-365	Demand	Demand	-	NCP_at_Pri	NCP_at_Sec	-	-	-
38	UG Conduit	108.5	33,881	Func-366	Demand	Demand	-	NCP_at_Pri	NCP_at_Sec	-	-	-
39	UG Conductors & Devices	108.5	67,415	Func-367	Demand	Demand	-	NCP_at_Pri	NCP_at_Sec	-	-	-
40	Line Transformers	108.5	117,426	Sec	-	Demand	-	Xfmr_Cost	-	-	-	-
41	Services	108.5	41,311	Sec	-	Customer	-	-	Services_Cost	-	-	Meter_Cost
42	Meters	108.5	46,003	Bill	-	-	-	-	-	-	-	Customers
43	Install on Cust Premises	108.5	10	Bill	-	-	-	-	-	-	-	Lighting
44	Street Light & Signal	108.5	37,190	Sec	-	Customer	-	-	-	-	-	-
45	General Plant	108.5	14,663	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	Bill-PT
46	Net Additions / Retirements	108.6	35,950	Plant	Demand	Sec Plant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-PT	Bill-PT
47	Depreciation Reserve	108	688,354									
48												
49												
<b>III. OTHER RATE BASE ITEMS</b>												
50	Property Held for Future Use		2,494	Plant	Demand	Sec Plant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-DiPt	Bill-DiPt
51	Unamortized Debt costs		5,385	RateBase	Demand	Sec_RB	RateBase	RateBase	RateBase	RateBase	RateBase	RateBase
52	Materials and Supp / Prepay		3,494	OpExp	Demand	SecOpExp	SubT-OpEx	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	Bill-OpExp
53	Injuries & Damages Reserve		0	-	-	-	-	-	-	-	-	-
54	Cash Working Capital		17,922	OpExp	Demand	SecOpExp	SubT-OpEx	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	Bill-OpExp
55	Accumulated Deferred FIT		(204,080)	NetPlant	Demand	SecNetPlant	SubT-NetPt	PriD-NetPT	SecD-NetPT	SecC-NetPT	Bill-NetPT	Bill-NetPT
56	Customer Deposits		(8,889)	Bill	-	-	-	-	-	-	-	CustDep
57	Net Additions / Retirements		87,633	NetPlant	Demand	SecNetPlant	SubT-NetPt	PriD-NetPT	SecD-NetPT	SecC-NetPT	Bill-NetPT	Bill-NetPT
58	Other Rate Base	131-283	(96,041)									
59												
60												
61	<b>TOTAL RATE BASE</b>		<b>729,511</b>									
62												

Narragansett Electric Company d/b/a National Grid  
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Line	Account	No.	Balance	Classification			Class Allocation											
				Functional	Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus							
					Dist	Dist						Dist						
63	I. OPERATING AND MAINTENANCE EXPENSES																	
64	B. TRANSMISSION EXPENSE																	
65	Transmission Expense																	
66	Transmission Expense																	
67																		
68	C. DISTRIBUTION EXPENSE		0															
69	Purchased Power- Borderline	555																
70	Dist Oper-Supervision & Eng	580	2,325	Dist-Lab	Demand	SecDxLabor	SubT-Lab	PrimD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab							
71	Dist Oper-Load Dispatching	581	2,384	SubT			MWh-Gen											
72	Dist Oper-Substations	582	1,293	Stations	Demand			NCP_at_Pri										
73	Dist Oper-Overhead Lines	583	2,641	OH_Total	Demand	Sec_OH	NCP_at_115	NCP_at_Pri	NCP_at_Sec									
74	Dist Oper-Underground Lines	584	365	Func-367	Demand	Sec_UG	NCP_at_115	NCP_at_Pri	NCP_at_Sec									
75	Dist Oper-Outdoor Lighting	585	312	Sec		Customer				Lighting								
76	Dist Oper-Electric Meters	586	1,393	Bill							Meter_Cost							
77	Dist Oper-Cust Install	587	100	Func-364	Demand		MWh-Meter	MWh-Meter										
78	Dist Oper-Misc Expenses	588	7,216	Dist-Lab	Demand	SecDxLabor	SubT-Lab	PrimD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab							
79	Dist Oper-Rents	589	293	Plant	Demand	SecPlant	SubT-Pt	PrimD-PT	SecD-PT	SecC-PT	Bill-PT							
80	Dist Maint-Supervision & Eng	590	1,019	Dist-Lab	Demand	SecLabor	SubT-Lab	PrimD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab							
81	Dist Maint-Structures	591	79	Stations	Demand			NCP_at_Pri										
82	Dist Maint-Substations	592	1,640	Stations	Demand			NCP_at_Pri										
83	Dist Maint-Overhead Lines	593	19,471	OH_Total	Demand		NCP_at_115	NCP_at_Pri	NCP_at_Sec									
84	Dist Maint-Underground Lines	594	2,332	Func-367	Demand		NCP_at_115	NCP_at_Pri	NCP_at_Sec									
85	Dist Maint-Line Transformers	595	386	Sec					Xfmr_Cost									
86	Dist Maint-Outdoor Lighting	596	900	Sec		Customer				Lighting								
87	Dist Maint-Electric Meters	597	56	Bill							Meter_Cost							
88	Oper. & Maint. Exp.	500-599	44,205															

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Line	Account	No.	Balance	Functional	Classification		Class Allocation					
					Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
90	D. CUSTOMER ACCOUNTS AND SERVICE											
91	Supervision	901	694	Bill	-	-	-	-	-	-	-	Accr903
92	Meter Reading Exp- Comp	902	376	Bill	-	-	-	-	-	-	-	Meter_Cost
93	Cust Recs & Coll	903	12,163	Bill	-	-	-	-	-	-	-	Accr903
94	Uncollectible- Delivery	904	4,122	Bill	-	-	-	-	-	-	-	Total_Del_Rev
95	Misc Cust Acct	905	903	Bill	-	-	-	-	-	-	-	Customers
96	Customer Accts. Exp.	901-905	18,258									
97												
98	Cust Service-Supervision	907	61	Bill	-	-	-	-	-	-	-	MWh-Meter
99	Cust Assistance Expenses	908	1,119	Bill	-	-	-	-	-	-	-	MWh-Meter
100	Info&Instruct Advertising Exp	9,090	517	Bill	-	-	-	-	-	-	-	MWh-Meter
101	Cust Service-Misc Expenses	910	1,093	Bill	-	-	-	-	-	-	-	MWh-Meter
102	Demo & Selling Expenses	912	282	Bill	-	-	-	-	-	-	-	MWh-Meter
103	Sales-Misc Expenses	916	570	Bill	-	-	-	-	-	-	-	MWh-Meter
104			3,642									
105	Customer Accts. & Serv. Exp.	901-919	21,900									
106												

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Line	Account	No.	Balance	Classification			Class Allocation													
				Functional	Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus									
					Dist	Dist						Dist								
107	E. ADMINISTRATIVE AND GENERAL																			
108	A&G-Salaries	920	15,459	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
109	A&G-Office Supplies	921	6,054	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
110	A&G-Outside Services	923	5,361	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
111	Property Insurance	924	8,116	Plant	Demand	Sec Plant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-PT									
112	Injuries & Damages Insurance	925	3,436	Plant	Demand	Sec Plant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-PT									
113	Employee Pensions & Benefits	926	23,864	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
114	Regulatory Comm Expenses	928	4,290	RateBase	Demand	Sec_RB	RateBase	RateBase	RateBase	RateBase	RateBase									
115	A&G-Misc Expenses	930200	(1)	Plant	Demand	Sec Plant	-	MWh-Gen	MWh-Gen	-	-									
116	A&G-Rents	931	17,722	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
117	A&G Maint-Gen Plant-Elec	935	198	Labor	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
118	Admin & Genl. Exp.	920-932	84,499																	
119	Total Operating Expenses		150,604																	
120																				
121	II. DEPRECIATION EXPENSE																			
122	Structures and Improvements	403	138	Stations	Demand	-	-	NCP_at_Pri	-	-	-									
123	Station Equipment	403	5,606	Stations	Demand	-	-	NCP_at_Pri	-	-	-									
124	Poles, Towers and Fixtures	403	10,159	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-									
125	OH Conductors and Devices	403	8,163	Func-365	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-									
126	UG Conduit	403	1,063	Func-366	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-									
127	UG Conductors & Devices	403	5,944	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-									
128	Line Transformers	403	5,977	Sec	-	Demand	-	-	Xfmr_Cost	-	-									
129	Services	403	5,353	Sec	-	Customer	-	-	-	Services_Cost	-									
130	Meters	403	3,187	Bill	-	-	-	-	-	-	Meter_Cost									
131	Install on Cust Premises	403	4	Bill	-	-	-	-	-	-	Customers									
132	Street Light & Signal	403	589	Sec	-	Customer	-	-	-	-	Lighting									
133	General Plant	403	0	-	-	-	-	-	-	-	-									
134	Net Additions / Retirements	407,300	3,945	Plant	Demand	Sec Plant	NCP_at_115	PriD-PT	SecD-PT	SecC-PT	Bill-PT									
135	Depreciation Expense	403	50,128																	
136																				

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Line	Account	No.	Balance	Classification		Class Allocation													
				Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus									
137	III. TAXES and OTHER																		
138	A. GENERAL TAXES																		
139	Municipal property tax	408,140	30,530	Demand	SecNetPlant	SubT-NetPt	PriD-NetPt	SecD-NetPt	SecC-NetPt	Bill-NetPt									
140	Payroll related	408,110	4,155	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab									
141	Other tax, Reg deferrals	408,170	926	Demand	Sec_RB	RateBase	RateBase	RateBase	RateBase	RateBase									
142	General Taxes		35,611																
143																			
144	B. FEDERAL / STATE INCOME TAXES																		
145	Income Tax Exp		1,157	Demand	SecPretax	SubT-Pretax	PriD-Pretax	SecD-Pretax	SecC-Pretax	Bill-Pretax									
146	Income Taxes	409-411	1,157																
147	Total Taxes	408-411	36,768																
148																			
149	Interest on Customer deposits		132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CustDep
150	TOTAL EXPENSES		237,632																
151																			
152	IV. OPERATING REVENUES at Present Rates																		
153	Distribution charge revenue		270,562	Demand	SecPlant	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
154	Forfeited discounts		1,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Rent from Utility Property		2,885	Demand	Func-364	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	-	-	-	-	-	-	-	-
156	Misc Service Revenue		1,368	-	Bill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	Other revenue		594	Demand	RevReqPF	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
158	CIAC / Cost Recovery		1,883	Demand	OpExp	SubT-OpEx	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp									
159	M1 Revenue		143	Demand	RevReqPF	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
160	Operating Revenues		279,092																
161																			
162	TOTAL EXPENSES		237,632																
163	V. NET INCOME at Present Rates		41,460																

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**Functionalization Factors**

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0	Allocator Name	Total	Supply	SubTransmission	Primary Dist	Secondary Dist	Billing
1	None	0	0.00%	0.00%	0.00%	0.00%	0.00%
4	Supply	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
7	SubT	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
10	Prim	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
13	Sec	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
16	Bill	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	Stations	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
22	Comp	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	Func-364	10.298	-	326	4,885	5,087	-
26		100.00%	0.00%	3.17%	47.44%	49.40%	0.00%
28	Func-365	14,922	-	932	8,873	5,116	-
29		100.00%	0.00%	6.25%	59.46%	34.29%	0.00%
31	Func-366	1,392	-	154	1,004	234	-
32		100.00%	0.00%	11.04%	72.12%	16.84%	0.00%
34	Func-367	2,466	-	444	1,744	279	-
35		100.00%	0.00%	17.99%	70.69%	11.32%	0.00%
37	PTF/OH/UG	791,657	-	65,989	470,747	254,921	-
38		100.00%	0.00%	8.34%	59.46%	32.20%	0.00%
40	DistPt	1,463,099	-	65,989	748,476	591,442	57,192
41		100.00%	0.00%	4.51%	51.16%	40.42%	3.91%

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**Functionalization Factors**

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Functionalization Factors

0	Allocator Name	Total	Supply	SubTransmiss ion	Primary Dist	Secondary Dist	Billing
43	Plant	1,513,906	-	74,137	768,088	604,183	67,498
44		100.00%	0.00%	4.90%	50.74%	39.91%	4.46%
45							
46	NetPlant	825,552	-	40,472	488,545	279,822	16,713
47		100.00%	0.00%	4.90%	59.18%	33.90%	2.02%
48							
49	PTF-OH-UG	791,657	-	65,989	470,747	254,921	-
50		100.00%	0.00%	8.34%	59.46%	32.20%	0.00%
51							
52	OH_Total	545,966	-	26,781	296,036	223,149	-
53		100.00%	0.00%	4.91%	54.22%	40.87%	0.00%
54							
55	UG_Total	245,691	-	39,208	174,711	31,772	-
56		100.00%	0.00%	15.96%	71.11%	12.93%	0.00%
57							
58	RateBase	729,511	-	37,052	432,473	248,715	11,271
59		100.00%	0.00%	5.08%	59.28%	34.09%	1.55%
60							
61	Labor	32,592	-	3,433	13,406	8,709	7,044
62		100.00%	0.00%	10.53%	41.13%	26.72%	21.61%
63							
64	Dist-Lab	25,431	-	3,199	12,495	8,117	1,619
65		100.00%	0.00%	12.58%	49.13%	31.92%	6.37%
66							
67	OpExp	150,604	-	13,315	58,937	38,897	39,455
68		100.00%	0.00%	8.84%	39.13%	25.83%	26.20%
69							
70	RevReqPF	296,138	-	20,748	139,462	94,580	41,348
71		100.00%	0.00%	7.01%	47.09%	31.94%	13.96%
72							
73	Pretax	42,617	-	1,757	28,221	15,725	(3,086)
74		100.00%	-	4.12%	66.22%	36.90%	(7.24%)
75							



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**Classification Factors**

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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	I	I		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	I		I	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	I			I
11		100.00%	0.00%	0.00%	100.00%
12					
13	Pri364	I	100.00%	0.00%	0.00%
14		100.00%	100.00%	0.00%	0.00%
15					
16	Pri365	100.00%	100.00%	0.00%	0.00%
17		100.00%	100.00%	0.00%	0.00%
18					
19	Pri366	100.00%	100.00%	0.00%	0.00%
20		100.00%	100.00%	0.00%	0.00%
21					
22	Pri367	100.00%	100.00%	0.00%	0.00%
23		100.00%	100.00%	0.00%	0.00%
24					
25	Pri368	100.00%	100.00%	0.00%	0.00%
26		100.00%	100.00%	0.00%	0.00%
27					
28	Sec364	100.00%	100.00%	0.00%	0.00%
29		100.00%	100.00%	0.00%	0.00%
30					
31	Sec365	100.00%	100.00%	0.00%	0.00%
32		100.00%	100.00%	0.00%	0.00%
33					
34	Sec366	100.00%	100.00%	0.00%	0.00%
35		100.00%	100.00%	0.00%	0.00%
36					

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**Classification Factors**

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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec367	100.00%	100.00%	0.00%	0.00%
38		100.00%	100.00%	0.00%	0.00%
39					
40	Sec368	100.00%	100.00%	0.00%	0.00%
41		100.00%	100.00%	0.00%	0.00%
42					
43	Pri_OH	296,036	296,036	-	-
44		100.00%	100.00%	0.00%	0.00%
45					
46	Pri_UG	174,711	174,711	-	-
47		100.00%	100.00%	0.00%	0.00%
48					
49	PriPlant	768,088	768,088	-	-
50		100.00%	100.00%	0.00%	0.00%
51					
52	Pri364-367	470,747	470,747	-	-
53		100.00%	100.00%	0.00%	0.00%
54					
55	Pri_RB	432,473	432,473	-	-
56		100.00%	100.00%	0.00%	0.00%
57					
58	PriLabor	13,406	13,406	-	-
59		100.00%	100.00%	0.00%	0.00%
60					
61	PriOpExp	58,937	58,937	-	-
62		100.00%	100.00%	0.00%	0.00%
63					

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Classification Factors**

ClassFctr  
Sch. 1G-3 (C)  
Fac  
Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
64	PriPretax	28,221	28,221	-	-
65		100.00%	100.00%	0.00%	0.00%
66					
67	Sec_OH	223,149	223,149	-	-
68		100.00%	100.00%	0.00%	0.00%
69					
70	Sec_UG	31,772	31,772	-	-
71		100.00%	100.00%	0.00%	0.00%
72					
73	SecPlant	604,183	455,735	-	148,448
74		100.00%	75.43%	0.00%	24.57%
75					
76	SecNetPlant	279,822	213,940	-	65,882
77		100.00%	76.46%	0.00%	23.54%
78					
79	Sec364-367	254,921	254,921	-	-
80		100.00%	100.00%	0.00%	0.00%
81					
82	Sec_RB	248,715	190,641	-	58,074
83		100.00%	76.65%	0.00%	23.35%
84					
85	SecDxLabor	8,117	6,999	-	1,118
86		100.00%	86.22%	0.00%	13.78%
87					
88	SecLabor	8,709	7,509	-	1,200
89		100.00%	86.22%	0.00%	13.78%
90					
91	SecOpExp	38,897	33,190	-	5,706
92		100.00%	85.33%	0.00%	14.67%
93					
94	SecPretax	15,725	9,063	-	6,662
95		100.00%	57.64%	0.00%	42.36%
96					
97	Sec_RRPF	84,826	71,349	-	13,477
98		100.00%	84.11%	0.00%	15.89%
99					

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation Factors**

AllocFctr  
Sch. 1G-4 (C)  
Fac  
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	None	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	A16/A60	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5									
6									
7	Lighting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
8									
9									
10	MWh-Meter	7,295,727	2,946,725	598,981	1,290,927	1,952,810	420,270	62,050	23,963
11		100.00%	40.39%	8.21%	17.69%	26.77%	5.76%	0.85%	0.33%
12									
13	MWh-Gen	7,772,456	3,186,181	647,655	1,394,628	2,020,572	432,365	67,092	23,963
14		100.00%	40.99%	8.33%	17.94%	26.00%	5.56%	0.86%	0.31%
15									
16	NCP_at_115	1,938	938	187	316	385	85	15	11
17		100.00%	48.39%	9.66%	16.32%	19.89%	4.37%	0.79%	0.57%
18									
19	NCP_at_Pri	1,848	906	181	306	373	68	15	-
20		100.00%	49.02%	9.79%	16.53%	20.15%	3.70%	0.80%	0.00%
21									
22	NCP_at_Sec	1,341	867	173	287	-	-	14	-
23		100.00%	64.65%	12.91%	21.39%	0.00%	0.00%	1.06%	0.00%
24									
25	Bills	6,090	5,285	627	105	13	0	60	0
26		100.00%	86.78%	10.29%	1.72%	0.22%	0.00%	0.99%	0.00%
27									
28	Customers	507,492	440,389	52,216	8,745	1,109	0.013	5,020	0.001
29		100.00%	86.78%	10.29%	1.72%	0.22%	0.00%	0.99%	0.00%
30									
31	Xfmr_Cost	108,932	52,007	11,370	23,950	20,178	1,427	-	-
32		100.00%	47.74%	10.44%	21.99%	18.52%	1.31%	0.00%	0.00%
33									
34	Services_Cost	894,020	793,737	88,952	11,099	229	4	-	-
35		100.00%	88.78%	9.95%	1.24%	0.03%	0.00%	0.00%	0.00%
36									
37	Meter_Cost	44,178	24,952	13,132	4,671	1,413	6	-	5
38		100.00%	56.48%	29.73%	10.57%	3.20%	0.01%	0.00%	0.01%
39									
40	All_Meters	513	449	54	9	1	0	-	0
41		100.00%	87.62%	10.48%	1.69%	0.21%	0.00%	0.00%	0.00%
42									

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation Factors**

AllocFctr  
Sch. 1G-4 (C)  
Fac  
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
43	kWh_Rev	142,462	104,958	19,515	6,042	10,760	-	804	383
44		100.00%	73.67%	13.70%	4.24%	7.55%	0.00%	0.56%	0.27%
45	Demand_Rev	31,275	-	-	17,431	10,798	3,046	-	-
46		100.00%	0.00%	0.00%	55.73%	34.53%	9.74%	0.00%	0.00%
48	Total_DeL_Rev	270,562	144,411	28,721	42,947	38,923	6,578	8,290	692
49		100.00%	53.37%	10.62%	15.87%	14.39%	2.43%	3.06%	0.26%
51	Acct903	0	0	0	0	0	0	0	0
52		100.00%	85.41%	9.69%	3.13%	0.62%	0.28%	0.87%	0.00%
53	Write-Offs	3,122	2,593	270	173	41	24	21	-
54		100.00%	83.05%	8.66%	5.55%	1.31%	0.77%	0.66%	0.00%
56	CustDep	100.00%	4.50%	41.54%	42.50%	11.44%	0.00%	0.03%	0.00%
57		100.00%	4.50%	41.54%	42.50%	11.44%	0.00%	0.03%	0.00%
60	Light-Fixtures	6	-	-	-	-	-	6	-
61		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
62	Lighting	1	0	0	0	0	0	1	0
63		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
64	SubT-Pt	74,137	35,392	7,077	12,205	15,146	3,320	591	407
65		100.00%	47.74%	9.55%	16.46%	20.43%	4.48%	0.80%	0.55%
66	SubT-NetPt	40,472	19,421	3,882	6,641	8,185	1,796	322	226
67		100.00%	47.99%	9.59%	16.41%	20.22%	4.44%	0.79%	0.56%
68	SubT-OpEx	13,315	5,851	1,179	2,306	3,138	676	112	53
69		100.00%	43.94%	8.85%	17.32%	23.57%	5.08%	0.84%	0.40%
70	SubT-RB	37,052	17,724	3,541	6,096	7,541	1,651	296	202
71		100.00%	47.83%	9.56%	16.45%	20.35%	4.46%	0.80%	0.55%
72	SubT-Lab	3,433	1,490	301	598	824	178	29	14
73		100.00%	43.40%	8.77%	17.41%	24.01%	5.18%	0.84%	0.39%
74	SubT-Pretax	1,757	2,407	462	65	(1,201)	(388)	439	(26)
75		100.00%	136.98%	26.30%	3.69%	-68.34%	-22.11%	24.98%	-1.50%

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation Factors**

AllocFctr  
Sch. 1G-4 (C)  
Fac  
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
85	PriD-RB	432,473	212,241	42,356	71,490	86,964	15,944	3,476	1
86		100.00%	49.08%	9.79%	16.53%	20.11%	3.69%	0.80%	0.00%
87									
88	PriD-Lab	13,406	6,567	1,312	2,217	2,706	497	107	0
89		100.00%	48.99%	9.78%	16.54%	20.18%	3.71%	0.80%	0.00%
90									
91	PriD-OpExp	58,937	29,041	5,779	9,735	11,746	2,153	481	1
92		100.00%	49.28%	9.81%	16.52%	19.93%	3.65%	0.82%	0.00%
93									
94	PriD-Pt	768,088	376,542	75,196	126,998	154,809	28,390	6,152	0
95		100.00%	49.02%	9.79%	16.53%	20.16%	3.70%	0.80%	0.00%
96									
97	PriD-NetPt	488,545	239,501	47,829	80,778	98,467	18,058	3,913	0
98		100.00%	49.02%	9.79%	16.53%	20.16%	3.70%	0.80%	0.00%
99									
100	PriD-Pt-Tax	748,476	366,935	73,277	123,755	150,851	27,663	5,995	-
101		100.00%	49.02%	9.79%	16.53%	20.15%	3.70%	0.80%	0.00%
102									
103	PriD-PreTax	28,221	19,212	3,805	3,834	(1,521)	(541)	3,107	325
104		100.00%	68.08%	13.48%	13.59%	-5.39%	-1.92%	11.01%	1.15%
105									
106	SecD-RB	190,641	113,073	23,103	41,039	11,215	820	1,389	1
107		100.00%	59.31%	12.12%	21.53%	5.88%	0.43%	0.73%	0.00%
108									
109	SecD-Lab	7,509	4,796	960	1,605	65	7	76	0
110		100.00%	63.86%	12.79%	21.38%	0.86%	0.09%	1.02%	0.00%
111									
112	SecD-OpExp	33,190	20,879	4,184	7,046	684	73	324	1
113		100.00%	62.91%	12.60%	21.23%	2.06%	0.22%	0.98%	0.00%
114									
115	SecD-Pt	455,735	262,446	54,129	98,600	35,257	2,497	2,804	0
116		100.00%	57.59%	11.88%	21.64%	7.74%	0.55%	0.62%	0.00%
117									
118	SecD-NetPt	213,940	126,772	25,932	46,159	12,640	896	1,540	0
119		100.00%	59.26%	12.12%	21.58%	5.91%	0.42%	0.72%	0.00%
120									
121	SecD-Pt-Tax	444,749	255,430	52,725	96,252	35,163	2,487	2,693	-
122		100.00%	57.43%	11.85%	21.64%	7.91%	0.56%	0.61%	0.00%
123									
124	SecD-DiPt	444,749	255,430	52,725	96,252	35,163	2,487	2,693	-
125		100.00%	57.43%	11.85%	21.64%	7.91%	0.56%	0.61%	0.00%
126									

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation Factors**

AllocFctr  
Sch. 1G-4 (C)  
Fac  
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
127	SecD-Pretax	9,063	613	0	(1,654)	7,018	1,392	1,529	166
128		100.00%	6.76%	0.00%	-18.25%	77.43%	15.36%	16.87%	1.83%
129									
130	SecC-RB	58,074	48,690	5,476	754	83	12	3,058	0
131		100.00%	83.84%	9.43%	1.30%	0.14%	0.02%	5.27%	0.00%
132									
133	SecC-Lab	1,200	-	-	-	-	-	1,200	-
134		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
135									
136	SecC-OpExp	5,706	933	118	65	50	9	4,532	0
137		100.00%	16.35%	2.08%	1.14%	0.87%	0.15%	79.41%	0.00%
138									
139	SecC-Pt	148,448	95,006	10,647	1,328	27	0	41,439	-
140		100.00%	64.00%	7.17%	0.89%	0.02%	0.00%	27.91%	0.00%
141									
142	SecC-NetPt	65,882	56,073	6,284	784	16	0	2,725	-
143		100.00%	85.11%	9.54%	1.19%	0.02%	0.00%	4.14%	0.00%
144									
145	SecC-Pt-Tax	148,448	95,006	10,647	1,328	27	0	41,439	-
146		100.00%	64.00%	7.17%	0.89%	0.02%	0.00%	27.91%	0.00%
147									
148	SecC-Pretax	6,662	3,327	1,343	3,204	3,001	507	(4,774)	54
149		100.00%	49.94%	20.15%	48.10%	45.05%	7.61%	-71.67%	0.82%
150									
151	Bill-RB	11,271	13,267	532	(2,223)	(440)	57	76	3
152		100.00%	117.70%	4.72%	-19.72%	-3.90%	0.51%	0.67%	0.03%
153									
154	Bill-DxLab	1,619	915	481	171	52	0	-	0
155		100.00%	56.48%	29.73%	10.57%	3.20%	0.01%	0.00%	0.01%
156									
157	Bill-Lab	7,044	5,433	1,099	362	93	12	44	0
158		100.00%	77.13%	15.60%	5.14%	1.33%	0.17%	0.63%	0.00%
159									
160	Bill-OpExp	35,333	26,444	4,847	2,151	1,358	274	246	13
161		100.00%	74.84%	13.72%	6.09%	3.84%	0.78%	0.70%	0.04%
162									
163	Bill-Pt	67,498	40,287	18,585	6,566	1,962	25	66	7
164		100.00%	59.69%	27.53%	9.73%	2.91%	0.04%	0.10%	0.01%
165									
166	Bill-NetPt	16,713	10,895	3,973	1,383	402	13	44	1
167		100.00%	65.19%	23.77%	8.28%	2.41%	0.08%	0.27%	0.01%
168									

Narragansett Electric Company d/b/a National Grid  
Allocated Cost of Service- Compliance (\$000s)  
Rate Year Ending August 31, 2019 (Rate Year 1)  
**Class Allocation Factors**

AllocFctr  
Sch. 1G-4 (C)  
Fac  
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
169	Bill-DiPt	57,192	32.339	16,977	6,036	1,825	7	1	7
170		100.00%	56.54%	29.68%	10.55%	3.19%	0.01%	0.00%	0.01%
171		(3,086)	(9,460)	(2,214)	3,208	3,802	621	877	81
172	Bill-PreTax	100.00%	306.53%	71.74%	(103.95%)	(123.18%)	(20.12%)	(28.41%)	(2.62%)
173									
174									
175	Labor	32,592	18,286	3,671	4,782	3,688	694	1,457	14
176		100.00%	56.11%	11.26%	14.67%	11.32%	2.13%	4.47%	0.04%
177									
178	Labor-DistOM	25,431	12,894	2,879	4,291	3,402	635	1,316	13
179		100.00%	50.70%	11.32%	16.87%	13.38%	2.50%	5.18%	0.05%
180									
181	Plant	1,513,906	809,673	165,634	245,698	207,201	34,232	51,052	415
182		100.00%	53.48%	10.94%	16.23%	13.69%	2.26%	3.37%	0.03%
183									
184	RateBase	729,511	404,995	75,009	117,155	105,364	18,485	8,296	208
185		100.00%	55.52%	10.28%	16.06%	14.44%	2.53%	1.14%	0.03%
186									
187	Total_RevReq	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109
188		100.00%	56.16%	10.96%	15.27%	12.60%	2.25%	2.73%	0.04%
189									





## Compliance Attachment 7

Narragansett Electric Allocator Study

**Development of Allocators - Index**

Index  
2 Index (C)

<b>Line</b>	<b>Schedule</b>	<b>Description</b>
1	Sch. 2 Index	Development of Allocators - Index
2	Sch. 2A	External Allocator Values- Class Allocation
3	Sch. 2B	External Allocator Values- Functionalization
4	Sch. 2C	Proof of Distribution Revenue at Current Rates- Rate Year
5	Sch. 2D	Transformer Costs
6	Sch. 2E	Transformer Cost Allocation to Rate Classes
7	Sch. 2F	Transformer Unit Costs
8	Sch. 2G	Services Costs
9	Sch. 2H	Meter Costs
10	Sch. 2I	Customer Deposits
11	Sch. 2J	Customer Records and Accounting- Account 903
12	Sch. 2K	Write-Offs
13	Sch. 2L	Schedules for Demand Allocators
14	Sch. 2M	Historical Load Factors and ICP / NCP
15	Sch. 2N	Test Year Ended 6/30/2017 Class Contributions to ICP and Class NCP
16	Sch. 2O	Updated Rate Year 8/31/2019 Class Contributions to ICP at Voltage Levels
17	Sch. 2P	Updated Rate Year 8/31/2019 Class NCP at Voltage Levels
18	Sch. 2Q	Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels
19	Sch. 2R	Functional Splits

External Allocator Values- Class Allocation

Alloc:  
2A (C)

Line	Allocator Names	Total	Units	Residential		General C&I		200 kW Demand		5000 kW Demand		Lighting	Propulsion
				A16/A60	C06	G02	B32 / G32	B62 / G62	S05/S06/S10/S14	X01			
<b>ALLOCATION VALUES</b>													
1	MWh-Meter	7,295,727	MWh	2,946,725	598,981	1,290,927	1,952,810	420,270	62,050	23,963			
2	MWh-Gen	7,772,456	MWh	3,186,181	647,655	1,394,628	2,020,572	432,365	67,092	23,963			
3	MWh-CI	4,262,989	MWh	867,094	173,159	286,839	0	0					
4													
5	NCP at 115	1,937,576	MW	937,555	187,230	316,205	385,438	84,739	15,318	11,091			
6	NCP at Pri	1,848,293	MW	906,113	180,951	305,601	372,512	68,312	14,804	0			
7	NCP at Sec	1,341,258	MW	867,094	173,159	286,839	0	0	14,167	0			
8	Customers-VL	1,122	MW				1,109	13					
9	Bills	6,089,923	#	5,284,666	626,592	104,935	13,307	156	60,254	12			
10	Customers	507,492	#	440,389	52,216	8,745	1,109	13	5,020	1			
11	Customers-CI	62,084	#	52,216	52,216	8,745	1,109	13		1			
12	Customers-Large	9,867	#			8,745	1,109	13					
13	Xfmr Cost	108,932,218	#	52,007,336	11,370,233	23,949,599	20,178,013	1,427,036	0	0			
14	Services Cost	894,020,312	\$	793,737,225	88,952,112	11,098,734	228,709	3,533	0	0			
15	Meter Cost	44,178,183	\$	24,951,924	13,132,122	4,670,716	1,412,718	5,586	0	5,116			
16	All Meters	512,923	#	449,413	53,757	8,666	1,078	5	0	4			
17	Cust Chge Rev	64,929,905	\$	24,237,476	6,226,298	14,166,287	10,977,890	2,658,482	6,461,580	201,893			
18	kWh Rev	142,462,130	\$	104,957,514	19,515,431	6,041,540	10,759,982	0	804,259	383,403			
19	Demand Rev	31,275,430	\$	0	0	17,431,271	10,798,356	3,045,803	0	0			
20	Demand Discounts	(812,303)	\$	0	0	(47,568)	(118,564)	(646,172)	0	0			
21	Total Del Rev	270,561,818	\$	144,410,595	28,720,801	42,947,476	38,922,953	6,578,092	8,289,885	692,015			
22	Other Dist Rev	0	\$										
23	Acct903	100.00%	%	85.41%	9.69%	3.13%	0.62%	0.28%	0.87%	0.00%			
24	Write-Offs	3,122,186	\$	2,593,073	270,263	173,316	40,907	24,073	20,553	0			
25	CustDep	100.00%	%	4.50%	41.54%	42.50%	11.44%	0.00%	0.03%	0.00%			
26	Light-Fixtures	6,105	#						6,105				

**External Allocator Values- Functionalization**

Functions  
2B (C)

Line	Functional Allocator Values	Source	Total	Supply	SubTransmission	Primary	Secondary	Billing
1	<u>Func-364</u>	Schedule 2R (C), lines 9-11	10,298		326	4,885	5,087	
2	<u>Func-365</u>	Schedule 2R (C), lines 1-3	14,922		932	8,873	5,116	
3	<u>Func-366</u>	Schedule 2R (C), lines 17-19	1,392		154	1,004	234	
4	<u>Func-367</u>	Schedule 2R (C), lines 25-27	2,466		444	1,744	279	

**Proof of Distribution Revenue at Current Rates- Rate Year**

Revenue  
2C (C)

	Code	Description	Includes	Customers	Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Demand Charge	Demand Charge Revenue
1	A16	Residential	A-16,A-60	440,389	5,284,666		24,237,476			
2	C06	Small C&I	C-06,C-08	52,216	626,592		6,226,298			17,431,271
3	G02	General C&I	G-02	8,745	104,935		14,166,287	3,594,077		
4	G32	200 kW Demand	B-32,G-32	1,109	13,307		10,977,890	2,996,026		10,798,356
5	G62	5000 kW Demand	B-62,G-62	13	156		2,658,482	1,018,663		3,045,803
6	SL	Lighting	S-05/06/10/14	5,020	60,254		6,461,580			
7	X01	Propulsion	X-01	1	12		201,893			
8				<u>507,492</u>	<u>6,089,923</u>		<u>64,929,905</u>	<u>7,608,765</u>		<u>31,275,430</u>
9										
10	A16	Residential Basic	A16/A60	403,958	4,847,495	\$5.00	24,237,476			
11	A60	Resid. Low Income	A16/A60	36,431	437,171	-	-			
12	B32	C&I Back-up	B32 / G32	5	60	\$825.00	49,629	126,964	See below	182,826
13	B62	5000 kW Back-up	B62 / G62	-	-	\$17,000.00	-	-	See below	-
14	C06	Small C&I	C06	51,391	616,686	\$10.00	6,166,861			
15	C08	Small C&I Unmetrd	C06	826	9,906	\$6.00	59,437			
16	G02	General C&I	G02	8,745	104,935	\$135.00	14,166,287	3,594,077	\$4.85	17,431,271
17	G32	200 kW Demand	B32 / G32	1,104	13,246	\$825.00	10,928,261	2,869,062	\$3.70	10,615,530
18	G62	5000 kW Demand	B62 / G62	13	156	\$17,000.00	2,658,482	1,018,663	\$2.99	3,045,803
19	S05	SL Customer-owned	Lighting	-	-		-			
20	S06	SL Decorative	Lighting	14	14	\$450.54	6,308			
21	S10	SL Private	Lighting	427	5,124	\$157.93	809,211			
22	S14	SL Street	Lighting	4,593	55,116	\$102.44	5,646,062			
23	X01	X-01	Lighting	1	12		201,893			
24				<u>507,492</u>	<u>6,089,923</u>		<u>64,929,905</u>	<u>7,608,765</u>		<u>31,275,430</u>
25				<i>Check</i>	<i>6,089,923</i>					
26										
27										
28		<u>B-32 C&amp;I Back-up</u>	Back-up				G32	95,646	\$0.70	66,952
29			Supplemental				B32	31,317	\$3.70	115,874
30								<u>126,964</u>		<u>182,826</u>
31		<u>B-62 5000 kW Back-up</u>	Back-up							
32			Supplemental							
33										
34										
35		<u>C-6 Small C&amp;I</u>	kWh						\$0.30	-
36			Over 25 kVA						\$2.99	-
37										
38										
39		<u>C-8 Small C&amp;I Unmetrd</u>	kWh							
40			Over 25 kVA							

Proof of Distribution Revenue at Current Rates- Rate Year

Revenue  
2C (C)

Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue
1	A16 Residential	A-16,A-60	2,946,725,332		104,957,514				
2	C06 Small C&I	C-06,C-08	598,981,304		19,515,431				
3	G02 General C&I	G-02	1,290,927,306		6,041,540	64,848	(28,766)	37,639,098	(18,802)
4	G32 200 kW Demand	B-32,G-32	1,952,809,776		10,759,982	1,392,345	(617,630)	33,349,315	(314,020)
5	G62 5000 kW Demand	B-62,G-62	420,270,233		-	893,698	(396,436)	5,704,285	(249,736)
6	SL Lighting	S-05/06/10/14	62,049,950		804,259				
7	X01 Propulsion	X-01	23,962,704		383,403				
8			<u>7,295,726,605</u>		<u>142,462,130</u>	<u>2,350,891</u>	<u>(1,042,832)</u>	<u>76,692,698</u>	<u>(582,559)</u>
9									
10	A16 Residential Basic	A16/A60	2,723,228,532	\$0.03664	99,779,093				
11	A60 Resid. Low Income	A16/A60	223,496,800	\$0.02317	5,178,421				
12	B32 C&I Back-up	B32 / G32	13,230,918	\$0.00551	72,902			305,357	(5,549)
13	B62 5000 kW Back-up	B62 / G62	-		-				
14	C06 Small C&I	C06	595,486,038	See below	19,385,591				
15	C08 Small C&I Unmetrd	C06	3,495,266	See below	129,840				
16	G02 General C&I	G02	1,290,927,306	\$0.00468	6,041,540	64,848	(28,766)	37,639,098	(18,802)
17	G32 200 kW Demand	B32 / G32	1,939,578,858	\$0.00551	10,687,080	1,392,345	(617,630)	33,043,958	(308,471)
18	G62 5000 kW Demand	B62 / G62	420,270,233	-	-	893,698	(396,436)	5,704,285	(249,736)
19	S05 SL Customer-owned	Lighting	30,303,659	\$0.02654	804,259				
20	S06 SL Decorative	Lighting	3,451		-				
21	S10 SL Private	Lighting	7,793,834		-				
22	S14 SL Street	Lighting	23,949,006		-				
23	X01	Lighting	23,962,704		383,403				
24			<u>7,295,726,605</u>	\$0.01600	<u>142,462,130</u>	<u>2,350,891</u>	<u>(1,042,832)</u>	<u>76,692,698</u>	<u>(582,559)</u>
25			<u>7,295,726,605</u>		<u>142,462,130</u>		<u>(1,042,838)</u>		<u>(582,559)</u>
26									
27	B-32 C&I Back-up	Back-up		\$0.00818					
28		Supplemental							
29									
30									
31	B-62 5000 kW Back-up	Back-up							
32		Supplemental							
33									
34									
35	C-6 Small C&I	kWh	595,486,038	\$0.03253	19,371,161				
36		Over 25 kVA	7,800	\$1.85000	14,430				
37			<u>595,493,838</u>		<u>19,385,591</u>				
38									
38	C-8 Small C&I Unmetrd kWh	kWh	3,495,266	\$0.03253	113,701				
39		Over 25 kVA	8,724	\$1.85000	16,139				
40			<u>3,503,990</u>		<u>129,840</u>				

Proof of Distribution Revenue at Current Rates- Rate Year

Revenue  
2C (C)

Code	Description	Includes	Feeder Service Billing Units	Feeder Service Revenue	CapEx Rev Req- FY 2018 ISR Plan	Normalized Rate Year Revenue	Adjust to RDM	Rate Year Revenue
1	A16 Residential	A-16,A-60			8,486,569	137,681,559	6,729,037	144,410,595
2	C06 Small C&I	C-06,C-08			1,611,260	27,352,989	1,367,812	28,720,801
3	G02 General C&I	G-02			2,408,031	39,999,561	2,947,915	42,947,476
4	G32 200 kW Demand	B-32,G-32	295,668	813,087	2,045,922	34,463,586	4,459,367	38,922,953
5	G62 5000 kW Demand	B-62,G-62			560,265	5,618,378	959,714	6,578,092
6	SL Lighting	S-05/06/10/14			882,350	8,148,190	141,695	8,289,885
7	X01 Propulsion	X-01			51,999	637,295	54,720	692,015
8			295,668	813,087	16,046,396	253,901,557	16,660,261	270,561,818
9								
10	A16 Residential Basic	A16/A60			7,842,898	131,859,467	6,218,667	138,078,135
11	A60 Resid. Low Income	A16/A60			643,671	5,822,092	510,369	6,332,461
12	B32 C&I Back-up	B32 / G32			8,887	308,696	30,214	338,909
13	B62 5000 kW Back-up	B62 / G62			-	-	-	-
14	C06 Small C&I	C06			1,601,857	27,154,310	1,359,831	28,514,140
15	C08 Small C&I Unmetrd	C06			9,402	198,679	7,982	206,661
16	G02 General C&I	G02			2,408,031	39,999,561	2,947,915	42,947,476
17	G32 200 kW Demand	B32 / G32	295,668	813,087	2,037,034	34,154,890	4,429,153	38,584,043
18	G62 5000 kW Demand	B62 / G62			560,265	5,618,378	959,714	6,578,092
19	S05 SL Customer-owned Lighting	Lighting			430,918	1,235,177	69,200	1,304,377
20	S06 SL Decorative Lighting	Lighting			49	6,357	8	6,365
21	S10 SL Private Lighting	Lighting			110,828	920,039	17,798	937,837
22	S14 SL Street Lighting	Lighting			340,555	5,986,617	54,689	6,041,306
23	X01				51,999	637,295	54,720	692,015
24			295,668	813,087	16,046,396	253,901,557	16,660,261	270,561,818
25				813,087	16,046,396	253,901,551	16,660,261	270,561,812
26				\$2.75		237,855,156		
27	B-32 C&I Back-up	Back-up						
28		Supplemental						
29								
30								
31	B-62 5000 kW Back-up	Back-up						
32		Supplemental						
33								
34								
35	C-6 Small C&I	kWh						
36		Over 25 kVA						
37								
38								
39	C-8 Small C&I Unmetrd	kWh						
40		Over 25 kVA						



**Transformer Costs**

Xfmr  
2D (C)

Line	Rate Class	Includes	Customers	Source	Average Cost Per Customer	Total Transformer Cost
1	Residential	A-16,A-60	423,655	See below	\$123	52,007,336
2	Small C&I	C-06,C-08	47,430	See below	\$240	11,370,233
3	General C&I	G-02	7,836	See below	\$3,056	23,949,599
4	200 kW Demand	B-32,G-32	874	See below	\$23,087	20,178,013
5	5000 kW Demand	B-62,G-62	5	See below	\$285,407	1,427,036
6	Lighting	S-05/06/10/14	0		0	0
7	Propulsion	X-01	1		0	0
8			<u>479,801</u>		<u>\$227</u>	<u>108,932,218</u>
9	Check		<u>479,803</u>			<u>108,932,218</u>
10						
11	A16		389,709	From Detail	\$124	48,447,022
12	A60		33,946	From Detail	\$105	3,560,314
13			<u>423,655</u>			<u>52,007,336</u>
14						
15	C06		46,894	From Detail	\$240	11,244,703
16	C08		536	From Detail	\$234	125,531
17			<u>47,430</u>			<u>11,370,233</u>
18						
19	200 kW Backup	B32	4	From Detail	\$29,108	116,434
20	200 kW Demand	B-32,G-32	870	From Detail	\$23,059	20,061,579
21			<u>874</u>			<u>20,178,013</u>
22						
23	5000 kW Backup	B62	0	From Detail	#DIV/0!	0
24	5000 kW Demand	B-62,G-62	5	From Detail	\$285,407	1,427,036
25			<u>5</u>			<u>1,427,036</u>
26						
27	General C&I		7,836	From Detail	\$3,056	23,949,599
28			<u>7,836</u>			<u>23,949,599</u>

Xfmr\_Detail  
2E (C)  
Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
1	OH_1_10	A16	15,760	2.06	32,427	71,904%	5,707,811	4,104,141	
2	OH_1_10	A60	863	2.06	1,776	3.937%	5,707,811	224,738	
3	OH_1_10	C06	1,897	3.47	6,574	14.577%	5,707,811	832,041	
4	OH_1_10	C08	40	3.47	139	0.307%	5,707,811	17,544	
5	OH_1_10	G02	62	34.95	2,167	4.805%	5,707,811	274,236	
6	OH_1_10	G32	6	335.94	2,016	4.469%	5,707,811	255,110	
7	OH_1_100	A16	1,052	2.06	2,165	43.715%	131,917	57,668	
8	OH_1_100	A60	94	2.06	193	3.906%	131,917	5,153	
9	OH_1_100	C06	344	3.47	1,192	24.076%	131,917	31,761	
10	OH_1_100	C08	1	3.47	3	0.070%	131,917	92	
11	OH_1_100	G02	40	34.95	1,398	28.232%	131,917	37,243	
12	OH_1_167	A16	68	2.06	140	97.583%	8,144	7,947	
13	OH_1_167	C06	1	3.47	3	2.417%	8,144	197	
14	OH_1_25	A16	141,392	2.06	290,918	77.957%	19,695,158	15,353,676	
15	OH_1_25	A60	10,480	2.06	21,563	5.778%	19,695,158	1,138,017	
16	OH_1_25	C06	9,910	3.47	34,342	9.203%	19,695,158	1,812,477	
17	OH_1_25	C08	142	3.47	492	0.132%	19,695,158	25,971	
18	OH_1_25	G02	369	34.95	12,896	3.456%	19,695,158	680,583	
19	OH_1_25	G32	23	335.94	7,727	2.070%	19,695,158	407,780	
20	OH_1_25	G62	1	5,241.99	5,242	1.405%	19,695,158	276,654	
21	OH_1_50	A16	173,502	2.06	356,985	71.827%	16,934,082	12,163,171	
22	OH_1_50	A60	19,048	2.06	39,192	7.886%	16,934,082	1,335,340	
23	OH_1_50	C06	16,271	3.47	56,386	11.345%	16,934,082	1,921,179	
24	OH_1_50	C08	189	3.47	655	0.132%	16,934,082	22,316	
25	OH_1_50	G02	882	34.95	30,824	6.202%	16,934,082	1,050,215	
26	OH_1_50	G32	23	335.94	7,727	1.555%	16,934,082	263,257	
27	OH_1_50	G62	1	5,241.99	5,242	1.055%	16,934,082	178,604	
28	OH_1_50	M1	1	-	-	0.000%	16,934,082	-	
29	OH_1_75	A16	397	2.06	817	37.134%	54,965	20,411	
30	OH_1_75	A60	31	2.06	64	2.900%	54,965	1,594	
31	OH_1_75	C06	96	3.47	333	15.124%	54,965	8,313	
32	OH_1_75	G02	9	34.95	315	14.299%	54,965	7,859	
33	OH_1_75	G32	2	335.94	672	30.544%	54,965	16,788	
34	OH_3_1000	G02	1	34.95	35	4.944%	52,395	2,591	
35	OH_3_1000	G32	2	335.94	672	95.056%	52,395	49,804	
36	OH_3_150	A16	1,985	2.06	4,084	6.164%	5,650,374	348,306	
37	OH_3_150	A60	189	2.06	389	0.587%	5,650,374	33,164	
38	OH_3_150	C06	3,238	3.47	11,221	16.936%	5,650,374	956,948	
39	OH_3_150	C08	24	3.47	83	0.126%	5,650,374	7,093	
40	OH_3_150	G02	1,281	34.95	44,767	67.568%	5,650,374	3,817,830	
41	OH_3_150	G32	17	335.94	5,711	8.620%	5,650,374	487,034	

Xfmr\_Detail  
2E (C)  
Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
42	OH_3_1500	A16	2	2.06	4		0.130%	284,818	369
43	OH_3_1500	C06	2	3.47	7		0.218%	284,818	622
44	OH_3_1500	G02	4	34.95	140		4.404%	284,818	12,543
45	OH_3_1500	G32	9	335.94	3,023	3,174	95.248%	284,818	271,284
46	OH_3_2000	C06	6	3.47	21		1.292%	157,492	2,035
47	OH_3_2000	G02	7	34.95	245		15.202%	157,492	23,942
48	OH_3_2000	G32	4	335.94	1,344	1,609	83.506%	157,492	131,515
49	OH_3_30	A16	1,353	2.06	2,784		10.472%	3,450,181	361,304
50	OH_3_30	A60	117	2.06	241		0.906%	3,450,181	31,244
51	OH_3_30	C06	2,043	3.47	7,080		26.633%	3,450,181	918,872
52	OH_3_30	C08	11	3.47	38		0.143%	3,450,181	4,947
53	OH_3_30	G02	432	34.95	15,097		56.792%	3,450,181	1,959,414
54	OH_3_30	G32	4	335.94	1,344	26,584	5.055%	3,450,181	174,400
55	OH_3_300	A16	164	2.06	337		1.931%	1,304,417	25,192
56	OH_3_300	A60	36	2.06	74		0.424%	1,304,417	5,530
57	OH_3_300	C06	350	3.47	1,213		6.942%	1,304,417	90,551
58	OH_3_300	C08	1	3.47	3		0.020%	1,304,417	259
59	OH_3_300	G02	165	34.95	5,766		33.003%	1,304,417	430,492
60	OH_3_300	G32	30	335.94	10,078	17,472	57.680%	1,304,417	752,394
61	OH_3_500	A16	2	2.06	4		0.038%	516,859	195
62	OH_3_500	A60	1	2.06	2		0.019%	516,859	98
63	OH_3_500	C06	67	3.47	232		2.130%	516,859	11,007
64	OH_3_500	G02	36	34.95	1,258		11.539%	516,859	59,642
65	OH_3_500	G32	28	335.94	9,406	10,903	86.274%	516,859	445,917
66	OH_3_75	A16	2,926	2.06	6,020		7.680%	7,252,769	557,013
67	OH_3_75	A60	330	2.06	679		0.866%	7,252,769	62,821
68	OH_3_75	C06	4,290	3.47	14,867		18.965%	7,252,769	1,375,496
69	OH_3_75	C08	21	3.47	73		0.093%	7,252,769	6,733
70	OH_3_75	G02	1,547	34.95	54,063		68.968%	7,252,769	5,002,054
71	OH_3_75	G32	8	335.94	2,687	78,390	3.428%	7,252,769	248,652
72	OH_3_750	A16	4	2.06	8		0.155%	243,517	377
73	OH_3_750	C06	14	3.47	49		0.912%	243,517	2,221
74	OH_3_750	G02	16	34.95	559		10.512%	243,517	25,600
75	OH_3_750	G32	14	335.94	4,703	5,319	88.421%	243,517	215,320
76	UG_1_100	A16	2,174	2.06	4,473		67.652%	738,498	499,611
77	UG_1_100	A60	86	2.06	177		2.676%	738,498	19,764
78	UG_1_100	C06	309	3.47	1,071		16.195%	738,498	119,603
79	UG_1_100	C08	5	3.47	17		0.262%	738,498	1,935
80	UG_1_100	G02	25	34.95	874		13.214%	738,498	97,584
81	UG_1_167	A16	168	2.06	346		31.779%	79,574	25,288
82	UG_1_167	A60	1	2.06	2		0.189%	79,574	151
83	UG_1_167	C06	44	3.47	152		14.018%	79,574	11,155
84	UG_1_167	C08	2	3.47	7		0.637%	79,574	507

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2E (C) Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
85	UG_1_167	G02	7	34.95	245	22,491%	22.491%	79,574	17,897
86	UG_1_167	G32	1	335.94	336	30,885%	30.885%	79,574	24,576
87	UG_1_25	A16	9,861	2.06	20,289	88.599%	88.599%	5,062,089	4,484,974
88	UG_1_25	A60	200	2.06	412	1.797%	1.797%	5,062,089	90,964
89	UG_1_25	C06	336	3.47	1,164	5.085%	5.085%	5,062,089	257,389
90	UG_1_25	G02	20	34.95	699	3.052%	3.052%	5,062,089	154,503
91	UG_1_25	G32	1	335.94	336	1.467%	1.467%	5,062,089	74,259
92	UG_1_25	M1	1	-	-	0.000%	0.000%	5,062,089	-
93	UG_1_25	X01	1	-	-	0.000%	0.000%	5,062,089	-
94	UG_1_250	A16	22	2.06	45	22.756%	22.756%	36,939	8,406
95	UG_1_250	C06	4	3.47	14	6.969%	6.969%	36,939	2,574
96	UG_1_250	G02	4	34.95	140	70.275%	70.275%	36,939	25,959
97	UG_1_50	A16	14,629	2.06	30,100	80.371%	80.371%	6,602,570	5,306,559
98	UG_1_50	A60	452	2.06	930	2.483%	2.483%	6,602,570	163,960
99	UG_1_50	C06	700	3.47	2,426	6.477%	6.477%	6,602,570	427,669
100	UG_1_50	C08	15	3.47	52	0.139%	0.139%	6,602,570	9,164
101	UG_1_50	G02	84	34.95	2,936	7.838%	7.838%	6,602,570	517,541
102	UG_1_50	G32	3	335.94	1,008	2.691%	2.691%	6,602,570	177,677
103	UG_1_500	C06	2	3.47	7	16.550%	16.550%	8,338	1,380
104	UG_1_500	G02	1	34.95	35	83.450%	83.450%	8,338	6,958
105	UG_1_75	A16	2,132	2.06	4,387	73.342%	73.342%	710,803	521,320
106	UG_1_75	A60	118	2.06	243	4.059%	4.059%	710,803	28,854
107	UG_1_75	C06	145	3.47	502	8.401%	8.401%	710,803	59,717
108	UG_1_75	C08	3	3.47	10	0.174%	0.174%	710,803	1,236
109	UG_1_75	G02	24	34.95	839	14.023%	14.023%	710,803	99,677
110	UG_3_1000	A16	666	2.06	1,370	3.001%	3.001%	2,519,155	75,608
111	UG_3_1000	A60	6	2.06	12	0.027%	0.027%	2,519,155	681
112	UG_3_1000	C06	152	3.47	527	1.154%	1.154%	2,519,155	29,064
113	UG_3_1000	C08	1	3.47	3	0.008%	0.008%	2,519,155	191
114	UG_3_1000	G02	102	34.95	3,565	7.807%	7.807%	2,519,155	196,681
115	UG_3_1000	G32	104	335.94	34,937	76.522%	76.522%	2,519,155	1,927,699
116	UG_3_1000	G62	1	5,241.99	5,242	11.481%	11.481%	2,519,155	289,231
117	UG_3_150	A16	8,017	2.06	16,495	27.089%	27.089%	7,600,395	2,038,859
118	UG_3_150	A60	768	2.06	1,580	2.595%	2.595%	7,600,395	197,231
119	UG_3_150	C06	2,405	3.47	8,334	13.687%	13.687%	7,600,395	1,040,258
120	UG_3_150	C08	20	3.47	69	0.114%	0.114%	7,600,395	8,651
121	UG_3_150	G02	879	34.95	30,719	50.447%	50.447%	7,600,395	3,834,166
122	UG_3_150	G32	11	335.94	3,695	6.069%	6.069%	7,600,395	461,230
123	UG_3_1500	A16	10	2.06	21	0.066%	0.066%	1,974,262	1,309
124	UG_3_1500	A60	2	2.06	4	0.013%	0.013%	1,974,262	262
125	UG_3_1500	B32	1	335.94	336	1.083%	1.083%	1,974,262	21,380
126	UG_3_1500	C06	64	3.47	222	0.715%	0.715%	1,974,262	14,115
127	UG_3_1500	C08	1	3.47	3	0.011%	0.011%	1,974,262	221

Transformer Cost Allocation to Rate Classes												
Xfmr_Detail	Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost		
	128	UG_3_1500	G02	48	34.95	1,677	31,021	5.408%	1,974,262	106,759		
	129	UG_3_1500	G32	70	335.94	23,516	31,021	75.806%	1,974,262	1,496,600		
	130	UG_3_1500	G62	1	5,241.99	5,242	31,021	16.898%	1,974,262	333,616		
	131	UG_3_2000	A16	8	2.06	16		0.193%	630,205	1,217		
	132	UG_3_2000	C06	2	3.47	7		0.081%	630,205	512		
	133	UG_3_2000	G02	3	34.95	105		1.230%	630,205	7,749		
	134	UG_3_2000	G32	25	335.94	8,398	8,527	98.496%	630,205	620,727		
	135	UG_3_2500	A16	1	2.06	2		0.013%	1,075,322	137		
	136	UG_3_2500	C06	5	3.47	17		0.107%	1,075,322	1,153		
	137	UG_3_2500	C08	1	3.47	3		0.021%	1,075,322	231		
	138	UG_3_2500	G02	4	34.95	140		0.865%	1,075,322	9,305		
	139	UG_3_2500	G32	32	335.94	10,750		66.544%	1,075,322	715,566		
	140	UG_3_2500	G62	1	5,241.99	5,242	16,155	32.449%	1,075,322	348,930		
	141	UG_3_3000	A16	5,606	2.06	11,535		13.135%	8,282,755	1,087,906		
	142	UG_3_3000	A60	525	2.06	1,080		1.230%	8,282,755	101,882		
	143	UG_3_3000	B32	3	335.94	1,008		1.148%	8,282,755	95,054		
	144	UG_3_3000	C06	2,207	3.47	7,648		8.709%	8,282,755	721,360		
	145	UG_3_3000	C08	32	3.47	111		0.126%	8,282,755	10,459		
	146	UG_3_3000	G02	959	34.95	33,514		38.164%	8,282,755	3,160,998		
	147	UG_3_3000	G32	98	335.94	32,922	87,818	37.489%	8,282,755	3,105,095		
	148	UG_3_3000	G32	3	335.94	1,008	1,008	100.000%	187,625	187,625		
	149	UG_3_500	A16	4,201	2.06	8,644		9.519%	6,478,957	616,727		
	150	UG_3_500	A60	389	2.06	800		0.881%	6,478,957	57,107		
	151	UG_3_500	C06	1,357	3.47	4,703		5.179%	6,478,957	335,530		
	152	UG_3_500	C08	19	3.47	66		0.073%	6,478,957	4,698		
	153	UG_3_500	G02	471	34.95	16,460		18.127%	6,478,957	1,174,434		
	154	UG_3_500	G32	179	335.94	60,133	90,805	66.221%	6,478,957	4,290,461		
	155	UG_3_75	A16	1,683	2.06	3,463		32.735%	1,655,297	541,865		
	156	UG_3_75	A60	182	2.06	374		3.540%	1,655,297	58,597		
	157	UG_3_75	C06	395	3.47	1,369		12.940%	1,655,297	214,198		
	158	UG_3_75	C08	5	3.47	17		0.164%	1,655,297	2,711		
	159	UG_3_75	G02	134	34.95	4,683		44.269%	1,655,297	732,790		
	160	UG_3_75	G32	2	335.94	672	10,578	6.351%	1,655,297	105,135		
	161	UG_3_750	A16	1,924	2.06	3,959		5.656%	3,844,535	217,466		
	162	UG_3_750	A60	28	2.06	58		0.082%	3,844,535	3,165		
	163	UG_3_750	C06	238	3.47	825		1.179%	3,844,535	45,308		
	164	UG_3_750	C08	3	3.47	10		0.015%	3,844,535	571		
	165	UG_3_750	G02	220	34.95	7,688		10.986%	3,844,535	422,353		
	166	UG_3_750	G32	171	335.94	57,445	69,985	82.082%	3,844,535	3,155,673		
				479,803		1,629,713	1,629,713			108,932,218		

**Transformer Unit Costs**

Xfmr_Cost 2F (C)	Line	Transformer Type	Number	Total Unit Cost	Total Replacement Cost	kVA Rating	Average Cost Per kVA
	1	OH_1_10	8,136	702	\$5,707,811	10	\$70.16
	2	OH_1_100	119	1,109	131,917	100	\$11.09
	3	OH_1_167	3	2,715	8,144	167	\$16.25
	4	OH_1_25	25,194	782	19,695,158	25	\$31.27
	5	OH_1_50	15,623	1,084	16,934,082	50	\$21.68
	6	OH_1_667	0	13,776	-	75	\$183.67
	7	OH_1_75	37	1,486	54,965	1,000	\$1.49
	8	OH_3_1000	3	17,465	52,395	150	\$116.43
	9	OH_3_150	1,668	3,388	5,650,374	1,500	\$2.26
	10	OH_3_1500	12	23,735	284,818	2,000	\$11.87
	11	OH_3_2000	7	22,499	157,492	30	\$749.96
	12	OH_3_30	1,825	1,891	3,450,181	300	\$6.30
	13	OH_3_300	223	5,849	1,304,417	500	\$11.70
	14	OH_3_500	68	7,601	516,859	75	\$101.34
	15	OH_3_75	3,110	2,332	7,252,769	750	\$3.11
	16	OH_3_750	20	12,176	243,517	100	\$121.76
	17	UG_1_100	250	2,954	738,498	167	\$17.69
	18	UG_1_167	22	3,617	79,574	25	\$144.68
	19	UG_1_25	2,336	2,167	5,062,089	250	\$8.67
	20	UG_1_250	7	5,277	36,939	50	\$105.54
	21	UG_1_50	2,618	2,522	6,602,570	500	\$5.04
	22	UG_1_500	1	8,338	8,338	75	\$111.17
	23	UG_1_75	262	2,713	710,803	1,000	\$2.71
	24	UG_3_1000	206	12,229	2,519,155	150	\$81.53
	25	UG_3_150	1,390	5,468	7,600,395	1,500	\$3.65
	26	UG_3_1500	123	16,051	1,974,262	2,000	\$8.03
	27	UG_3_2000	32	19,694	630,205	2,500	\$7.88
	28	UG_3_2500	42	25,603	1,075,322	300	\$85.34
	29	UG_3_300	1,126	7,356	8,282,755	3,000	\$2.45
	30	UG_3_3000	6	31,271	187,625	500	\$62.54
	31	UG_3_500	679	9,542	6,478,957	75	\$127.23
	32	UG_3_75	315	5,255	1,655,297	750	\$7.01
	33	UG_3_750	364	10,562	3,844,535		
	34		<u>65,827</u>		<u>\$108,932,218</u>	15,387,421	\$7.08

Services Costs

Services  
2G (C)

Line	Rate Class	Includes	Services / Customers	Average Services Cost		Total Services Cost	Cost/=>									
				Average Cost	Weighted Average Cost		A	B	C	D	E	F	D-Conv	Total		
1	Residential	A-16,A-60	423,655	1,874	793,737,225	A16										
2	Small C&I	C-06,C-08	47,430	1,875	88,952,112	C06										
3	General C&I	G-02	7,836	1,416	11,098,734	G02										
4	200 kW Demand	B-32,G-32	871	263	228,709	G32										
5	5000 kW Demand	B-62,G-62	5	707	3,533	G62										
6	Lighting	S-05/06/10/14	0		0	S10										
7	Propulsion	X-01	3		0	X01										
8			<u>479,800</u>	<u>\$1,863</u>	<u>894,020,312</u>											
9			231	931	1,993	1,150	2,203	0	2,608							
	Service Drop Types for Each Rate Class		A	B	C	D	E	F	D-Conv	Total						
A-16		1,869	28,992	332,171	22,107	6,428	11			389,709						
A-60		1,923	858	30,516	1,892	672	8			33,946						
B-32		2,608														
C-6		1,878	1,607	28,519	6,820	9,937	11			46,894						
C-8		1,661	1	372	56					536						
G-2		1,416	2,980	1,362	3,481					7,836						
G-32		260	859	2						870						
G-62		707	4							1						
M-1		1,571	1							2						
X-1		231	1							1						
		1,863	3,951	31,463	392,943	30,820	20,574	30	19	479,800						
A-16,A-60		1,874	0	29,850	362,687	23,999	7,100	19	0	423,655						
B32-G32		263	859	0	2	0	0	0	10	871						
C6-C8		1,875	107	1,608	28,891	6,820	9,993	11	0	47,430						
			Services Costs by Service Type													
A	Underground Service connections in Padmount (Res./Com.)					231.25	Tighten only			100%	\$231.25					
B	Underground Service connectors only (Residential)					931.31	3-500 MCM Connectors			85%	\$929.72					
	Underground Service connections in Padmount (Res./Com.)						Tighten only			10%	\$231.25					
	Underground Service with connections (Residential Conventional)						70' of 1/0 3/C			5%	\$2,358.46					
	*Splits are a best guess based on engineering review						Composite Cost				\$931.31					
C	Overhead Service with connections (Residential)					1,992.62	65' of #2 3/C			100%	\$1,992.62					
D	Underground Service connectors only (Commercial)					1,149.88	4-500 MCM Connectors			85%	\$1,172.18					
	Underground Service connections in Padmount (Res./Com.)						Tighten only			10%	\$231.25					
	Underground Service with connections (Commercial Conventional)						65' of 4/0 4/C			5%	\$2,607.98					
	*Splits are a best guess based on engineering review						Composite Cost				\$1,149.88					
D-Conv	Overhead Service with connections (Commercial)					2,607.98	60' of 1/0 4/C			100%	\$2,203.43					
E	Primary metered service with no secondary related cost					0.00				100%	\$0.00					
F	None					0.00										

Meter Costs

Meters  
2H (C)

Line	Rate Class	Includes	Meter Count	Total Cost	Average Meter Cost	Customers	kVA	Instr. Transf.	Extended Cost	Average Total Cost
1	Residential	A-16,A-60	449,413	26,339,551	58.61	423,655		213	24,951,924	58.90
2	Small C&I	C-06,C-08	53,757	9,485,841	176.46	47,430		8,314	13,132,122	276.87
3	General C&I	G-02	8,666	2,184,660	252.10	7,836	1,975	3,678	4,670,716	596.06
4	200 kW Demand	B-32,G-32	1,078	586,719	544.27	871	1,078	1,078	1,412,718	1,621.95
5	5000 kW Demand	B-62,G-62	5	2,721	544.27	5		5	5,586	1,117.12
6	Lighting	S-05/06/10/14				0			0	
7	Propulsion	X-01	4	2,177	544.27	3	4	4	5,116	1,705.26
8			<u>512,923</u>	<u>38,601,670</u>	<u>75.26</u>	<u>479,800</u>	<u>297.89</u>	<u>572.86</u>	<u>44,178,183</u>	
9										
10										
11										

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



**Customer Deposits**

CustDep  
2I (C)

Line	Activity	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	5000 kW Demand B62 / G62	Lighting S05/S06/S10/S14	Propulsion X01
1	Narragansett Electric Company	1,005,981	45,252	417,856	427,539	115,061		273	
2		1,005,981	45,252	417,856	427,539	115,061	-	273	-
3									
4									
5	Cust_Dep Allocator	100.0%	4.5%	41.5%	42.5%	11.4%	0.0%	0.0%	0.0%

Acct903  
2J(C)  
Customer Records and Accounting- Account 903

Line	Activity	Total	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
					A16/A60	C06	G02	B32 / G32	B62 / G62	S05/S06/S10/S14	X01
1	Credit & Collections	1,558,051	Write-offs	1,558,051	1,294,010	134,868	86,489	20,414	12,013	10,256	-
2	Mailing - Customer Service	2,109,719	Bills	2,109,719	1,830,756	217,069	36,353	4,610	54	20,874	4
3	Respond to Customer Calls / Inquiries	2,226,547	Customers	2,226,547	1,932,140	229,090	38,366	4,865	57	22,024	4
4	Customer Billing	1,612,851	Bills	1,612,851	1,399,588	165,946	27,791	3,524	41	15,958	3
5	Payment Processing	697,342	Bills	697,342	605,134	71,750	12,016	1,524	18	6,900	1
6	Collections	2,294,336	Write-offs	2,294,336	1,905,518	198,603	127,361	30,061	17,690	15,103	-
7		<u>10,498,846</u>		<u>10,498,846</u>	<u>8,967,145</u>	<u>1,017,326</u>	<u>328,376</u>	<u>64,997</u>	<u>29,874</u>	<u>91,115</u>	<u>13</u>
8											
9	Acct903 Allocator			100.00%	85.41%	9.69%	3.13%	0.62%	0.28%	0.87%	0.00%

**Write-Offs**

WOFFS  
2K (C)

Line	Rate Class	Includes	Normalized Revenue	Net Write-Offs 2013-2016	Revenue 2013-2016	Write-Offs / Revenue	Write-Offs Applied to Normalized Revenue	Write-Offs Allocator
1	Residential	A-16,A-60	137,681,559	38,576,960	2,048,278,611	1.88%	2,593,073	83.1%
2	Small C&I	C-06,C-08	27,352,989	3,476,724	351,874,945	0.99%	270,263	8.7%
3	General C&I	G-02	39,999,561	2,454,591	566,493,150	0.43%	173,316	5.6%
4	200 kW Demand	B-32,G-32	34,463,586	669,854	564,339,558	0.12%	40,907	1.3%
5	5000 kW Demand	B-62,G-62	5,618,378	504,952	117,848,675	0.43%	24,073	0.8%
6	Lighting	S-05/06/10/14	8,148,190	159,879	63,384,652	0.25%	20,553	0.7%
7	Propulsion	X-01	637,295	0.0%	7,751,167	0.00%	0	0.0%
8			253,901,557	45,842,959	3,719,970,758	1.23%	3,122,186	100.0%

**Schedules for Demand Allocators**

Demand  
2L (C)

<b>Line</b>	<b>Schedule</b>	<b>Title</b>	<b>Allocator Values</b>
	<u>Demand-1</u>	Historical Load Factors and ICP / NCP <i>Development of Rate Year Class Contributions to ICP  and Class NCP</i>	
	<u>Demand-2</u>	Test Year Ended 6/30/2017 Class Contributions to ICP and Class NCP	
	<u>Demand-3</u>	Updated Rate Year 8/31/2019 Class Contributions to ICP at Voltage Levels	
	<u>Demand-4</u>	Updated Rate Year 8/31/2019 Class NCP at Voltage Levels	$\frac{\text{NCP at 115}}{\text{NCP at Pri}}$ $\frac{\text{NCP at Sec}}{\text{NCP at Sec}}$
	<u>Demand-5</u>	Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels	$\frac{\text{MWh-Gen}}{\text{MWh-Meter}}$

**Historical Load Factors and ICP / NCP**

Demand-1  
2M (C)

Line	Rate Class	Includes	12/31/2008		11/30/2011		Test Year 6/30/2017			Rate Year 8/31/2019		
			Load Factor at NCP	Load Factor at NCP	Historical MWh	Historical Class NCP	Load Factor at NCP	Average Load Factor at NCP	Rate Year MWh	Rate Year Class NCP		
1	Residential	A-16,A-60	42.4%	36.7%	3,066,425	940,122	37.2%	38.8%	2,946,725	867,094		
2	Small C&I	C-06,C-08	40.0%	40.7%	602,260	182,144	37.7%	39.5%	598,981	173,159		
3	General C&I	G-02	50.3%	51.9%	1,300,006	303,937	48.8%	50.3%	1,290,927	292,693		
4	200 kW Demand	B-32,G-32	60.1%	60.9%	1,972,855	384,319	58.6%	59.8%	1,952,810	372,512		
5	5000 kW Demand	B-62,G-62	56.1%	59.9%	431,699	83,832	58.8%	58.2%	420,270	82,368		
6	Lighting	S-05/06/10	49.3%	50.7%	43,695	10,894	45.8%*	50.0%	62,050	14,167		
7	Propulsion	X-01	21.9%	27.5%	23,832	11,120	44.3%*	24.7%	23,963	11,091		
8	System		48.2%	45.5%	7,440,773	1,916,368	44.3%		7,295,727	1,813,084		
9	Check=				7,440,773	1,916,368			7,295,727			

\*=Use 2008 and 2011

10  
11

Line	Rate Class	Includes	12/31/2008		11/30/2011		Test Year 6/30/2017			Rate Year 8/31/2019		
			Load Factor at ICP	Load Factor at ICP	Historical MWh	Historical Contribution to ICP	Load Factor at ICP	Average Load Factor at ICP	Rate Year MWh	Rate Year ICP		
13	Residential	A-16,A-60	47.0%	38.6%	3,066,425	857,807	40.8%	42.2%	2,946,725	797,973		
14	Small C&I	C-06,C-08	40.1%	44.2%	602,260	158,562	43.4%	42.5%	598,981	160,781		
15	General C&I	G-02	50.9%	53.7%	1,300,006	281,080	52.8%	52.5%	1,290,927	280,886		
16	200 kW Demand	B-32,G-32	61.7%	67.1%	1,972,855	364,220	61.8%	63.5%	1,952,810	350,818		
17	5000 kW Demand	B-62,G-62	60.3%	89.1%	431,699	69,696	70.7%	73.4%	420,270	65,390		
18	Lighting	S-05/06/10	7528.4%	7797.0%	43,695	28	17814.3%*	7662.7%*	62,050	92		
19	Propulsion	X-01	49.7%	61.3%	23,832	4,125	66.0%*	55.5%	23,963	4,927		
20	System		51.8%	49.6%	7,440,773	1,735,518	48.9%		7,295,727	1,660,868		
21	Check=				7,440,773	1,735,518			7,295,727			

\*=Use 2008 and 2011

Test Year Ended 6/30/2017 Class Contributions to ICP and Class NCP

Test Year 6/30/2017 Contributions to ICP														
Rate Class	Includes	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	ICP
1 Residential	A-16,A-60	761,978	857,807	684,818	269,085	451,976	548,652	531,597	470,989	484,392	384,095	518,573	626,604	857,807
2 Small C&I	C-06,C-08	148,935	158,562	161,733	119,602	72,269	84,560	78,901	67,790	65,308	54,559	136,336	165,480	158,562
3 General C&I	G-02	266,365	281,080	283,215	239,549	167,241	182,004	174,162	160,822	157,285	143,225	236,966	268,586	281,080
4 200 kW Demand	B-32,G-32	331,913	364,220	359,355	330,998	257,515	262,811	262,552	234,254	238,818	217,499	310,447	347,519	364,220
5 5000 kW Demand	B-62,G-62	70,960	69,696	72,887	66,355	52,493	58,608	54,570	51,213	51,026	47,119	62,181	80,684	69,696
6 Lighting	S-05/06/10/14	28	28	28	28	10,301	9,598	10,433	10,894	9,343	10,200	28	27	28
7 Propulsion	X-01	6,885	4,125	7,379	4,229	4,273	4,724	4,786	6,759	5,020	4,143	5,264	3,954	4,125
<b>8 Total</b>		<b>1,587,064</b>	<b>1,735,518</b>	<b>1,569,415</b>	<b>1,029,846</b>	<b>1,016,068</b>	<b>1,150,957</b>	<b>1,117,001</b>	<b>1,002,721</b>	<b>1,011,192</b>	<b>860,840</b>	<b>1,269,795</b>	<b>1,492,854</b>	<b>1,735,518</b>
9 Check=		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Backup 200 kW	B32	3,967	3,269	2,372	1,967	2,405	2,152	1,482	1,439	1,320	1,218	1,839	6,341	B32
11 200 kW Demand	G32	327,946	360,951	356,983	329,031	255,110	260,659	261,070	232,815	237,498	216,281	308,608	341,178	G02
12		331,913	364,220	359,355	330,998	257,515	262,811	262,552	234,254	238,818	217,499	310,447	347,519	
13														
14														

Test Year 6/30/2017 Class NCP															
Rate Class	Includes	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Class NCP	Month of Class NCP
16 Residential	A-16,A-60	861,555	940,122	719,492	451,368	538,894	609,613	636,173	553,848	523,667	449,566	575,224	574,387	940,122	Aug-16
17 Small C&I	C-06,C-08	182,144	177,186	172,817	119,602	117,248	128,613	126,242	123,347	123,473	104,020	146,548	181,313	182,144	Jul-16
18 General C&I	G-02	298,175	303,937	297,359	243,927	210,188	220,445	220,465	212,942	216,288	204,728	257,063	291,060	303,937	Aug-16
19 200 kW Demand	B-32,G-32	368,792	384,319	380,496	341,774	302,158	302,171	295,891	281,581	293,887	283,863	334,881	364,431	384,319	Aug-16
20 5000 kW Demand	B-62,G-62	77,432	73,320	74,564	67,322	57,892	63,662	59,112	58,286	57,194	59,238	64,441	83,832	83,832	Jun-17
21 Lighting	S-05/06/10/14	9,720	8,621	9,588	9,047	10,301	9,598	10,433	10,894	9,343	10,200	7,367	7,587	10,894	Feb-17
22 Propulsion	X-01	7,709	8,001	7,379	8,691	7,355	6,778	8,218	6,769	11,120	7,197	8,616	9,336	11,120	Mar-17
<b>23 Total</b>		<b>1,805,527</b>	<b>1,895,506</b>	<b>1,661,695</b>	<b>1,241,731</b>	<b>1,244,036</b>	<b>1,340,880</b>	<b>1,356,534</b>	<b>1,247,667</b>	<b>1,234,972</b>	<b>1,118,812</b>	<b>1,394,140</b>	<b>1,511,946</b>	<b>1,916,368</b>	
24 Check=		0	0	0	0	0	0	0	0	0	0	0	0	0	
25 Backup 200 kW	B32	4,335	3,269	2,372	6,516	2,867	2,598	1,641	1,835	1,697	1,602	2,034	6,489		
26 200 kW Demand	G32	364,457	381,050	378,124	335,258	299,291	299,573	294,250	279,746	292,190	282,261	332,847	357,942		
27		368,792	384,319	380,496	341,774	302,158	302,171	295,891	281,581	293,887	283,863	334,881	364,431		

Demand-3  
20(C)  
Updated Rate Year 8/31/2019 Class Contributions to ICP at Voltage Levels

Line	Rate Class	Includes	Rate Year ICP at Customer	% at Transmission	% at Primary	% at Secondary	Rate Year ICP at Secondary	Rate Year ICP at Primary Before Losses	Rate Year ICP at Transmission Before Losses
1	2	3	4	5	6	7	8	9	10
1	Residential	A-16,A-60	797,973		100%		797,973	833,882	862,818
2	Small C&I	C-06,C-08	160,781		100%		160,781	168,016	173,847
3	General C&I	G-02	280,886	2%	98%		275,269	293,273	303,450
4	200 kW Demand	B-32,G-32	350,818	0.0%	100.0%		0	350,818	362,991
5	5000 kW Demand	B-62,G-62	65,390	17.1%	82.9%		0	54,232	67,272
6	Lighting	S-05/06/10/14	92		100%		92	97	100
7	Propulsion	X-01	4,927	100%	0%		0	0	4,927
8	<b>Total</b>		<b>1,660,868</b>				<b>1,234,116</b>	<b>1,700,318</b>	<b>1,775,405</b>

Check= 1,660,868

9 Loss Multipliers

1.0450	1.0347
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**Updated Rate Year 8/31/2019 Class NCP at Voltage Levels**

Demand-4  
2P (C)

Line	Rate Class	Includes	Rate Year Class NCP at Customer	% at Trans- mission	% at Primary	% at Secondary	Rate Year Class NCP at Secondary	Rate Year Class NCP at Primary Before Losses	Rate Year Class NCP at Trans-mission Before Losses
1	Residential	A-16,A-60	867,094	0%	0%	100%	867,094	906,113	937,555
2	Small C&I	C-06,C-08	173,159	0%	0%	100%	173,159	180,951	187,230
3	General C&I	G-02	292,693	0%	2%	98%	286,839	305,601	316,205
4	200 kW Demand	B-32,G-32	372,512	0%	100%	0%	0	372,512	385,438
5	5000 kW Demand	B-62,G-62	82,368	17%	83%	0%	0	68,312	84,739
6	Lighting	S-05/06/10/14	14,167	0%	0%	100%	14,167	14,804	15,318
7	Propulsion	X-01	11,091	100%	0%	0%	0	0	11,091
8	<b>Total</b>		<b>1,813,084</b>				<b>1,341,258</b>	<b>1,848,293</b>	<b>1,937,576</b>

Check=  
1,813,084

Loss Multipliers

1.0450	1.0347
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**Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels**

Demand-5  
2Q(C)

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Rate Year MWh at Customer	% at Transmission	% at Primary	% at Secondary	Rate Year MWh at Secondary	Rate Year MWh at Primary Before Losses	Rate Year MWh at Transmission Before Losses
1	Residential	A-16,A-60	2,946,725	0.0%	0.0%	100.0%	2,946,725	3,079,328	3,186,181
2	Small C&I	C-06,C-08	598,981	0.0%	0.0%	100.0%	598,981	625,935	647,655
3	General C&I	G-02	1,290,927	0.0%	2.0%	98.0%	1,265,109	1,347,857	1,394,628
4	200 kW Demand	B-32,G-32	1,952,810	0.0%	100.0%	0.0%	-	1,952,810	2,020,572
5	5000 kW Demand	B-62,G-62	420,270	17.1%	82.9%	0.0%	-	348,552	432,365
6	Lighting	S-05/06/10/14	62,050	0.0%	0.0%	100.0%	62,050	64,842	67,092
7	Propulsion	X-01	23,963	100.0%	0.0%	0.0%	-	-	23,963
8	<b>Total</b>		<b>7,295,727</b>				<b>4,872,865</b>	<b>7,419,324</b>	<b>7,772,456</b>

7	1.0450	9	1.0347
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Loss Multipliers

9

Func 364-368  
2R (C)

		Functional Splits	
		Account 365- Overhead Conductors and Devices	
		Circuit Miles	
Line	Function	Conductor Rating	From GIS %
1	Subtransmission	>15kV	932.417 6.2%
2	Primary	<=15kV	8,872.805 59.5%
3	Secondary		5,116.449 34.3%
4			14,921.671 100.0%
5			
		Account 364- Poles, Towers and Fixtures	
		Overhead Linear Miles	
Line	Function	Conductor Rating	From GIS %
8	Subtransmission	>15kV	326.010 3.2%
10	Primary	<=15kV	4,885.123 47.4%
11	Secondary		5,086.901 49.4%
12			10,298.034 100.0%
13			
		Account 366- Underground Conduits	
		Circuit Miles	
Line	Function	Conduit (Conductor) Rating	From GIS %
16	Subtransmission	>15kV	153.628 11.0%
17	Primary	<=15kV	1,003.856 72.1%
18	Secondary		234.355 16.8%
19			1,391.839 100.0%
20			
21			
		Account 367- Underground Conductors	
		Circuit Miles Excluding Neutrals	
Line	Function	Conductor Rating	From GIS %
24	Subtransmission	>15kV	443.787 18.0%
25	Primary	<=15kV	1,743.503 70.7%
26	Secondary		279.099 11.3%
27			2,466.389 100.0%
28			
29			



## Compliance Attachment 8

### Narragansett Electric Revenue Allocation

Rate Years 1, 2, 3

Including allocation of results of Rate Year 1 Allocated Cost of Service Study

Years 2 and 3 Base Rate Increases

Grid Mod and Special Sector Program revenue requirements for Rate Years 1, 2, 3

The Narragansett Electric Company  
REVENUE ALLOCATION- SETTLEMENT

From ACOS Rate Year Ending August 31, 2019  
(Rate Year 1)

Line	Source	Total	Residential Rate A-16/ A- 60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	5000 kW Demand Rate G-62	Lighting Rates S-05/S-06/ S-10/S-14	Propulsion Rate X-01
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>SECTION 1. SUMMARY OF RESULTS OF ALLOCATED COST OF SERVICE STUDY</b>									
1									
2	Distribution Revenue at Present Rates	270,562	144,411	28,721	42,948	38,923	6,578	8,290	692
3	Late Payment Charges	1,657	884	176	263	238	40	51	4
4	Other Revenue	6,873	3,838	759	1,150	811	146	163	7
5	<b>Total Revenue at Present Rates</b>	<b>279,092</b>	<b>149,133</b>	<b>29,655</b>	<b>44,360</b>	<b>39,972</b>	<b>6,764</b>	<b>8,503</b>	<b>703</b>
6	Expenses	237,632	133,472	26,352	35,938	29,175	5,218	7,358	119
7	Net Income	41,460	15,661	3,304	8,422	10,797	1,547	1,145	584
8	Rate Base	729,511	404,995	75,009	117,155	105,364	18,485	8,296	208
9	Return at Present rates	5.68%	3.87%	4.40%	7.19%	10.25%	8.37%	13.81%	281.17%
10	Relative Return	1.00 X	0.68 X	0.78 X	1.26 X	1.80 X	1.47 X	2.43 X	49.47 X
11	Return on Rate Base at System Return	6.97%	28,228	5,228	8,166	7,344	1,288	578	14
12	Operating Expenses	232,353	130,835	25,822	35,049	28,281	5,074	7,200	92
13	Uncollectibles	4,279	2,403	469	653	539	96	117	2
14	Income Tax Expense	3,652	2,027	376	586	527	93	42	1
15	Total Distribution Revenue Requirement	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109
16	Less: Other revenue	8,530	4,723	935	1,413	1,049	186	214	11
17	Distribution Rates Revenue Requirement	282,601	158,771	30,960	43,042	35,642	6,365	7,723	98
18	<b>Increase/(Decrease) - Total Dist Revenue</b>	<b>12,039</b>	<b>14,361</b>	<b>2,239</b>	<b>94</b>	<b>(3,281)</b>	<b>(213)</b>	<b>(567)</b>	<b>(594)</b>
19	M1 Increase	(6)	(3)	(1)	(1)	(1)	0	0	0
20	<b>Increase/(Decrease) - Total Dist Revenue</b>	<b>12,033</b>	<b>14,358</b>	<b>2,238</b>	<b>93</b>	<b>(3,282)</b>	<b>(213)</b>	<b>(567)</b>	<b>(594)</b>
21	<b>Percentage Increase/(Decrease) to Full COS</b>	<b>4.4%</b>							
22	<b>Percentage Increase/(Decrease) excl M-01</b>	<b>4.4%</b>	<b>9.9%</b>	<b>7.8%</b>	<b>0.2%</b>	<b>(8.4%)</b>	<b>(3.2%)</b>	<b>(6.8%)</b>	<b>(85.8%)</b>

The Narragansett Electric Company  
REVENUE ALLOCATION- SETTLEMENT

Line	From ACOS Rate Year Ending August 31, 2019 (Rate Year 1)	Source	Total	Residential Rate A-16/ A- 60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	5000 kW Demand Rate G-62	Lighting Rates S-05/S-06/ S-10/S-14	Propulsion Rate X-01
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>SECTION 2. PROPOSED REVENUE ALLOCATION</b>										
24										
25	Percentage Increase/(Decrease) to Full COS	Line 22	4.45%	9.9%	7.8%	0.2%	8.4%	3.2%	6.8%	85.8%
26	Relative Increase (Decrease)	Class/ Total	1.00 X	2.24 X	1.75 X	0.05 X	1.90 X	0.73 X	1.54 X	19.29 X
27		Input		Max Rel Incr	2.00 X	8.9%	Min Rel Incr	2.00 X	8.9%	
28	Increase / (Decrease) for Full COS	Line 20	12,033	14,358	2,238	93	(3,282)	(213)	(567)	(594)
29	Reduce classes over maximum increase 2.00X average		(1,513)	(1,513)	-	-	-	-	-	-
30	Increase classes under minimum increase -2.00X average		532	-	-	-	-	-	-	532
31			11,052	12,845	2,238	93	(3,282)	(213)	(567)	(62)
32	Re-allocation of Surplus on Rev Req	Alloc Line 29-30	980	0	245	341	282	50	61	1
33	Subtotal		12,033	12,845	2,483	434	(3,000)	(162)	(506)	(61)
34	Increase classes under minimum increase -2.00X average		0	0	0	0	0	0	0	0
35	Adjustments		0	(33)	50	120	130	22	(28)	(261)
36	<b>Increase/(Decrease) - Total Dist Revenue</b>		<b>12,033</b>	<b>12,812</b>	<b>2,533</b>	<b>554</b>	<b>(2,870)</b>	<b>(140)</b>	<b>(534)</b>	<b>(322)</b>
36A	Increase/(Decrease) - Original Settlement		14,075	14,412	2,664	692	(2,792)	(126)	(454)	(322)
37	<b>Percentage Increase/(Decrease)</b>	Line 36 / Line 2	<b>4.45%</b>	<b>8.87%</b>	<b>8.82%</b>	<b>1.29%</b>	<b>(7.37%)</b>	<b>(2.14%)</b>	<b>(6.44%)</b>	<b>(46.50%)</b>
38	Relative Increase (Decrease)	Class/ Total	1.00 X	1.99 X	1.98 X	0.29 X	(1.66) X	(0.48) X	(1.45) X	(10.46) X
39	Distribution Rates Revenue at Present	Line 2	270,562	144,411	28,721	42,948	38,923	6,578	8,290	692
40	Increase/(Decrease) - Total Dist Revenue	Line 36	12,033	12,812	2,533	554	(2,870)	(140)	(534)	(322)
41	<b>Distribution Rates Revenue at Proposed</b>		<b>282,595</b>	<b>157,223</b>	<b>31,254</b>	<b>43,501</b>	<b>36,053</b>	<b>6,438</b>	<b>7,756</b>	<b>370</b>
42	Other Revenue	Line 16 - Line 19	8,536	4,726	936	1,414	1,050	186	214	11
43	Total Revenue		291,131	161,948	32,189	44,915	37,104	6,624	7,969	381
44	Operating Expenses	Line 12	(232,353)	(130,835)	(25,822)	(35,049)	(28,281)	(5,074)	(7,200)	(92)
45	Uncollectibles	Alloc Line 13	(4,279)	(2,381)	(473)	(659)	(546)	(97)	(117)	(6)
46	Income Tax Expense	Sum Line 43-45 X 6.7%	(3,652)	(1,925)	(395)	(617)	(555)	(97)	(44)	(19)
47	<b>Return on Rate Base at Proposed Rates</b>		<b>50,847</b>	<b>26,807</b>	<b>5,499</b>	<b>8,591</b>	<b>7,722</b>	<b>1,355</b>	<b>608</b>	<b>264</b>
48	<b>Return on Rate Base at Proposed Rates</b>	Line 47 / Line 44	<b>6.97%</b>	<b>6.62%</b>	<b>7.33%</b>	<b>7.33%</b>	<b>7.33%</b>	<b>7.33%</b>	<b>7.33%</b>	<b>127.33%</b>
49	<b>Relative return</b>	Relative Line 48	<b>1.00 X</b>	<b>0.95 X</b>	<b>1.05 X</b>	<b>1.05 X</b>	<b>1.05 X</b>	<b>1.05 X</b>	<b>1.05 X</b>	<b>18.27 X</b>
50	<b>Progress Toward Unity</b>		<b>84%</b>	<b>84%</b>	<b>123%</b>	<b>80%</b>	<b>94%</b>	<b>89%</b>	<b>96%</b>	<b>64%</b>

The Narragansett Electric Company  
REVENUE ALLOCATION- SETTLEMENT

Line	From ACOS Rate Year Ending August 31, 2019 (Rate Year 1)	Source	Total	Residential Rate A-16/ A-60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	5000 kW Demand Rate G-62	Lighting Rates S-05/S-06/ S-10/S-14	Propulsion Rate X-01
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	

**SECTION 3. ALLOCATION PERCENTAGES FOR ADJUSTMENTS TO REVENUE ALLOCATION**

51		Line 41	\$282,595	\$157,223	\$31,254	\$43,501	\$36,053	\$6,438	\$7,756	\$370
52	Distribution Revenue Allocation from ACOSS	Shares of Line 52	100.0%	55.6%	11.1%	15.4%	12.8%	2.3%	2.7%	0.1%

**SECTION 4. RATE YEAR 1 TOTAL CLASS REVENUE REQUIREMENT**

54		Line 52	\$282,595	\$157,223	\$31,254	\$43,501	\$36,053	\$6,438	\$7,756	\$370
55	Distribution Revenue Allocation from ACOSS	Compl Attachment 1	1,276	710	141	196	163	29	35	2
56	Grid Modernization Revenue Requirement	Compl Attachment 1	802	446	89	123	102	18	22	1
57	Special Sector Programs	Sum Lines 55-57	<b>\$284,672</b>	<b>\$158,378</b>	<b>\$31,483</b>	<b>\$43,821</b>	<b>\$36,318</b>	<b>\$6,485</b>	<b>\$7,813</b>	<b>\$373</b>

**SECTION 5. RATE YEAR 2 TOTAL CLASS REVENUE REQUIREMENT**

59		Line 58	\$284,672	\$158,378	\$31,483	\$43,821	\$36,318	\$6,485	\$7,813	\$373
60	Total Rate Year 1 Base Distribution Rev Req	Compl Att 2, Sch. 1 (ELEC) p 2, Ln 1, col (d)	3,870	2,153	428	596	494	88	106	5
61	Annual Increase to Revenue Requirement	Compl Attachment 1	5,981	3,328	661	921	763	136	164	8
62	Grid Modernization Revenue Requirement	Compl Attachment 1	621	346	69	96	79	14	17	1
63	Special Sector Programs	Sum Lines 60-63	<b>\$295,145</b>	<b>\$164,205</b>	<b>\$32,642</b>	<b>\$45,433</b>	<b>\$37,655</b>	<b>\$6,723</b>	<b>\$8,100</b>	<b>\$387</b>

**SECTION 6. RATE YEAR 3 TOTAL CLASS REVENUE REQUIREMENT**

64	Total Rate Year 2 Base Distribution Rev Req	Line 64	\$295,145	\$164,205	\$32,642	\$45,433	\$37,655	\$6,723	\$8,100	\$387
65	Annual Increase to Revenue Requirement	Compl Att 2, Sch. 1 (ELEC) p 3, Ln 1, col (d)	2,546	1,417	282	392	325	58	70	3
66	Grid Modernization Revenue Requirement	Compl Attachment 1	729	406	81	112	93	17	20	1
67	Special Sector Programs	Compl Attachment 1	1,160	645	128	179	148	26	32	2
68	Total Rate Year 3 Base Distribution Rev Req	Sum Lines 66-69	<b>\$299,580</b>	<b>\$166,672</b>	<b>\$33,132</b>	<b>\$46,116</b>	<b>\$38,220</b>	<b>\$6,825</b>	<b>\$8,222</b>	<b>\$392</b>





## Compliance Attachment 9

Narragansett Electric Distribution Rate Design

Rate Years 1, 2, 3

**The Narragansett Electric Company  
Development of Proposed Rates**

<b>Schedule Title</b>	<b>Reference</b>
Index	Sch. 4-Index
Rate Design for Residential Rates A-16 / A-60	Sch. 4-A
Rate Design for Small C & I - Rate C-06	Sch. 4-B
Rate Design for General C&I - Rate G-02	Sch. 4-C
Rate Design for Large Demand - Rate G-32 / G-62 (includes Back-up Rate B-32 / B-62)	Sch. 4-D
Rate Design for Propulsion - Rate X-01	Sch. 4-E
Rate Design for Street and Area Lighting	Sch. 4-F
Rate Design for Station Power- Rate M-1	Sch. 4-G
2.4 kV Discount and Transmission Level Discount	Sch. 4-H
Summary of Proposed Electric Service Rates	Sch. 4-I
Summary of Proposed Electric Service Rates- Street and Area Lighting	Sch. 4-J
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1	Sch. 4-K

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

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation	<b>\$158,378,401</b>	<b>\$164,204,851</b>	<b>\$166,672,232</b>
2				
3	<b>Customer Charge</b>			
4	A-16	\$6.00	\$6.00	\$6.00
5	A-60	\$6.00	\$6.00	\$6.00
6	Monthly Bills- A-16	4,847,495	\$29,084,971	\$29,084,971
7	Monthly Bills- A-60	437,171	\$2,623,027	\$2,623,027
8	<b>Customer Charge Revenue</b>	<b>5,284,666</b>	<b>\$31,707,998</b>	<b>\$31,707,998</b>
9				
10	<b>Energy-based Charge</b>			
11	A-16	\$0.04298	\$0.04496	\$0.04580
12	A-60	\$0.04298	\$0.04496	\$0.04580
13	kWh Deliveries-A-16	2,723,228,532	\$117,044,362	\$124,723,867
14	kWh Deliveries-A-60	223,496,800	\$9,605,892	\$10,236,153
15	<b>Distribution Charge Revenue</b>	<b>2,946,725,332</b>	<b>\$126,650,255</b>	<b>\$134,960,020</b>
16				
17	Rate A-16 Rev		\$146,129,333	\$153,808,837
18	Rate A-60 Rev		\$12,228,919	\$12,859,180
19				
20	<b>Total Revenue</b>		<b>\$158,358,252</b>	<b>\$166,668,018</b>
21				
22	Difference		(\$20,149)	(\$4,215)
23				
24	<u>Item</u>		<u>Source</u>	
25	Line 1		Comp Att 8, Schedule 3, Lines 58, 64, 70	
26	Lines 6-7, Column (a)		Comp Att 9, Schedule 4-K, Lines 10-11	
27	Lines 3-4, Columns (b), (c), (d)		Proposed	
28	Lines 13-14, Column (a)		Comp Att 9, Schedule 4-K, Lines 10-11	
29	Lines 10-11, Columns (b), (c), (d)		Proposed, to produce revenue targets	
30				

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

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation	<b>\$31,483,492</b>	<b>\$32,641,711</b>	<b>\$33,132,193</b>
2				
3	<b>Customer Charge</b> Metered	\$10.00	\$10.00	\$10.00
4	Unmetered	\$8.75	\$8.75	\$8.75
5				
6	Monthly Bills- Metered	616,686	\$6,166,861	\$6,166,861
7	Monthly Bills- Unmetered	9,906	\$86,678	\$86,678
8	<b>Customer Charge Revenue</b>	<b>626,592</b>	<b>\$6,253,540</b>	<b>\$6,253,540</b>
9				
10	<b>Energy-based Charge</b> Metered	\$0.04207	\$0.04400	\$0.04482
11	Unmetered	\$0.04207	\$0.04400	\$0.04482
12				
13				
14	kWh Deliveries- Metered	595,486,038	\$25,052,098	\$26,201,386
15	kWh Deliveries- Unmetered	3,495,266	\$147,046	\$153,792
16		<u>598,981,304</u>	<u>\$25,199,143</u>	<u>\$26,355,177</u>
17				
18	<b>kVA Charge</b> Metered	\$1.85	\$1.85	\$1.85
19	Unmetered	\$1.85	\$1.85	\$1.85
20				
21	Over 25 kVA- Metered	7,800	\$14,430	\$14,430
22	Over 25 kVA- Unmetered	8,724	\$16,139	\$16,139
23		<u>16,524</u>	<u>\$30,569</u>	<u>\$30,569</u>
24	<b>Distribution Charge Revenue</b>	<b>\$25,229,713</b>	<b>\$26,385,747</b>	<b>\$26,876,911</b>
25				
26	<b>Total Revenue</b>	<b>\$31,483,253</b>	<b>\$32,639,286</b>	<b>\$33,130,451</b>
27				
28	Difference	(\$240)	(\$2,425)	(\$1,742)
29				
30	<u>Item</u>	<u>Source</u>		
31	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
32	Lines 6-7, Column (a)	Comp Att 9, Schedule 4-K, Lines 14-15		
33	Lines 14-15, Column (a)	Comp Att 9, Schedule 4-K, Line 32, Line 36		
34	Lines 21-22, Column (a)	Comp Att 9, Schedule 4-K, Line 33, Line 37		
35	Lines 3-4, Columns (b), (c), (d)	Proposed		
36	Lines 18-19, Columns (b), (c), (d)	Proposed (same as present)		
37	Lines 10-11, Columns (b), (c), (d)	Proposed, to produce revenue targets		
38				

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

Line	Billing Units (a)	Rates / Revenue		
		Year 1 (b)	Year 2 (c)	Year 3 (d)
1	Revenue Allocation	<u>\$43,821,138</u>	<u>\$45,433,237</u>	<u>\$46,115,928</u>
2				
3	<b>Customer Charge</b>	\$145.00	\$145.00	\$145.00
4				
5	Monthly Bills 104,935	\$15,215,642	\$15,215,642	\$15,215,642
6	<b>Customer Charge Revenue</b>	<u>\$15,215,642</u>	<u>\$15,215,642</u>	<u>\$15,215,642</u>
7				
8	<b>Usage-based Charges</b>			
9	Energy	\$0.00409	\$0.00465	\$0.00476
10	Demand	\$6.50	\$6.75	\$6.90
11	HVD Credit	(\$0.32)	(\$0.32)	(\$0.32)
12	HVM Discount	(0.050%)	(0.050%)	(0.050%)
13	kWh Deliveries 1,290,927,306	\$5,279,893	\$6,002,812	\$6,144,814
14	Demand Billing Units (in excess of 10kW) 3,594,077	\$23,361,497	\$24,260,017	\$24,799,128
15	HVD Billing Credit Units 64,848	(\$20,751)	(\$20,751)	(\$20,751)
16	HVM Discount	(\$21,908)	(\$22,718)	(\$23,059)
17	<b>Distribution Charge Revenue</b>	<u>\$28,598,730</u>	<u>\$30,219,359</u>	<u>\$30,900,132</u>
18	<b>Total Revenue</b>	<u>\$43,814,372</u>	<u>\$45,435,000</u>	<u>\$46,115,774</u>
19				
20	Difference	(\$6,766)	\$1,764	(\$154)
21				
22	HVM Discount Basis	\$43,857,032	\$45,478,470	\$46,159,584
23				
24	<u>Item</u>	<u>Source</u>		
25	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
26	Lines 5, 13, 14, 15, 16, Column (a)	Comp Att 9, Schedule 4-K, Line 16		
27	Line 3, Columns (b), (c), (d)	Proposed		
28	Line 9, Columns (b), (c), (d)	Proposed		
29	Line 10, Columns (b), (c), (d)	Comp Att 9, Sch. 4-H		
30	Line 16, Columns (b), (c), (d)	Same % as present		
31	Line 8, Columns (b), (c), (d)	Proposed, to produce revenue targets		
32				

**The Narragansett Electric Company**  
**Rate Design for Large Demand - Rate G-32 / G-62 (includes Back-up Rate B-32 / B-62)**

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation- G-32	\$36,318,468	\$37,654,558	\$38,220,365
2	Revenue Allocation- G-62	\$6,484,923	\$6,723,492	\$6,824,521
3		<b>\$42,803,391</b>	<b>\$44,378,050</b>	<b>\$45,044,886</b>
4				
5	<b>Customer Charge</b>			
6	B-32	\$1,100.00	\$1,100.00	\$1,100.00
7	G-32 / G-62	\$1,100.00	\$1,100.00	\$1,100.00
8	Monthly Bills B-32	60	\$66,172	\$66,172
9	Monthly Bills G-32 / G-62	13,403	\$14,743,034	\$14,743,034
10	<b>Customer Charge Revenue</b>	<b>13,463</b>	<b>\$14,809,206</b>	<b>\$14,809,206</b>
11				
12	<b>Usage-based Charges</b>			
13	Energy B-32	\$0.00385	\$0.00418	\$0.00430
14	Energy G-32 / G-62	\$0.00385	\$0.00418	\$0.00430
15	Demand B-32 Back-up	\$0.73	\$0.77	\$0.79
16	Demand B-32 Supp	\$5.00	\$5.20	\$5.30
17	Demand G-32 / G-62	\$5.00	\$5.20	\$5.30
18				
19	HVD Credit Trans	(\$4.21)	(\$4.21)	(\$4.21)
20	HVD Credit 2.4 kV	(\$0.32)	(\$0.32)	(\$0.32)
21	Second Feeder Service	\$4.21	\$4.21	\$4.21
22				
23	HVM Discount	(0.942%)	(0.942%)	(0.942%)
24				
25	kWh Sales	13,230,918	\$50,939	\$55,305
26	kWh Sales	2,359,849,091	\$9,085,419	\$9,864,169
27		<b>2,373,080,009</b>	<b>\$9,136,358</b>	<b>\$9,919,474</b>
28	<u>Demand Charge (Over 200 kW)</u>			
29	Demand Billing Units	95,646	\$69,822	\$73,648
30		31,317	\$156,586	\$162,849
31		3,856,449	\$19,282,246	\$20,053,536
32		<b>3,983,413</b>	<b>\$19,508,653</b>	<b>\$20,290,033</b>
33				
34	HVD Billing Credit Units	176,161	(\$741,638)	(\$741,638)
35		2,286,043	(\$731,534)	(\$731,534)
36		<b>2,462,204</b>	<b>(\$1,473,172)</b>	<b>(\$1,473,172)</b>
37				
38	HVM Discount	\$44,698,980	(\$420,890)	(\$420,890)
39	Second Feeder Service	295,668	\$1,244,762	\$1,244,762
40	<b>Distribution Charge Revenue</b>		<b>\$27,995,712</b>	<b>\$29,560,208</b>
41				
42	<b>Total Revenue</b>		<b>\$42,804,918</b>	<b>\$44,369,414</b>
43				

**The Narragansett Electric Company**  
**Rate Design for Large Demand - Rate G-32 / G-62 (includes Back-up Rate B-32 / B-62)**

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
44	<b>Design of Back-up Demand Charge</b>			
45	Revenue Requirement (Demand and Energy Based Charges)	\$28,575,190	\$30,135,859	\$30,809,405
46	Demand billing Units (Supplemental and G-32 over 200 kW)	3,887,766	3,887,766	3,887,766
47	Back-up Demand Charge before Discount	\$7.35	\$7.75	\$7.92
48	Back-up Demand Charge after Disc 90.0%	\$0.73	\$0.77	\$0.79
49				
50	Difference	\$1,527	(\$8,637)	(\$14)
51				
52	<u>Item</u>	<u>Source</u>		
53	Line 3	Comp Att 8, Schedule 3, Lines 58, 64, 70		
54	Lines 8-9, 25-26, 34-35 and 39, Column (a)	Comp Att 9, Schedule 4-K, Line 12 and Line 17		
55	Lines 29-31, Column (a)	Comp Att 9, Schedule 4-K, Line 26-Line 27, Line 17		
56	Lines 5-6, 16-17, Columns (b), (c), (d)	Proposed		
57	Lines 19-21, Columns (b), (c), (d)	Comp Att 9, Sch. 4-H		
58	Lines 12-13, Columns (b), (c), (d)	Proposed, to produce revenue targets		
59	Line 15, Columns (b), (c), (d)	Line 48		
60	Line 23, Columns (b), (c), (d)	Same % as present		

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

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation	<b>\$372,962</b>	<b>\$386,683</b>	<b>\$392,494</b>
2				
3	<b>Customer Charge</b>	\$21,000.00	\$21,000.00	\$21,000.00
4				
5	Monthly Bills	12	\$256,954	\$256,954
6	<b>Customer Charge Revenue</b>		<b>\$256,954</b>	<b>\$256,954</b>
7				
8	<b>Energy-based Charge</b>		\$0.00484	\$0.00541
9				\$0.00565
10	kWh Sales	23,962,704	\$115,979	\$129,638
11	<b>Distribution Charge Revenue</b>		<b>\$115,979</b>	<b>\$129,638</b>
12				
13	<b>Total Revenue</b>		<b>\$372,934</b>	<b>\$386,592</b>
14				
15	Difference		(\$28)	(\$90)
16				(\$150)
17	<u>Item</u>	<u>Source</u>		
18	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
19	Lines 5 and 10, Column (a)	Comp Att 9, Schedule 4-K, Line 23		
20	Line 3, Columns (b), (c), (d)	Proposed		
21	Line 8, Columns (b), (c), (d)	Proposed, to produce revenue targets		



The Narragansett Electric Company  
 Rate Design for Street and Area Lighting

ISR Cap Ex Factor \$0.01422

Line	Type	Lumens Description	S-10 Units (a)	S-14 Units (b)	Annual kWh/unit (c)	Current Annual Price w/ISR (d)	Replacement Cost Annual Price (e)	Year 1 Proposed Annual Price (f)	Year 1 Annual Revenue (g)	Year 2 Proposed Annual Price (h)	Year 2 Annual Revenue (i)	Year 3 Proposed Annual Price (j)	Year 3 Annual Revenue (k)	Note
1		Revenue Allocation							\$7,812,856		\$8,100,277		\$8,221,994	
2														
3	Incan-	LUM INC RWY 105W	6	236	443	\$83.73		\$78.72	\$19,050	\$81.61	\$19,750	\$82.83	\$20,045	(1)
4	descent	LUM INC RWY 205W (S-14 Only)		27	860	\$89.66		\$78.72	\$2,125	\$81.61	\$2,203	\$82.83	\$2,236	(1)
5			6	263					\$21,176		\$21,953		\$22,281	
6														
7		LUM MV RWY 100W	100	2,355	543	\$85.78		\$82.62	\$202,832	\$85.65	\$210,271	\$86.93	\$213,413	(1)
8		LUM MV RWY 175W	115	239	881	\$90.59		\$82.62	\$29,247	\$85.65	\$30,320	\$86.93	\$30,773	(1)
9		LUM MV RWY 250W (S-14 Only)		57	1,282	\$138.62		\$134.45	\$7,664	\$139.39	\$7,945	\$141.48	\$8,064	(1)
10	Fixtures	LUM MV RWY 400W	34	716	1,991	\$191.77		\$185.85	\$139,388	\$192.68	\$144,510	\$195.57	\$146,678	(1)
11		LUM MV RWY 1000W	4	7	4,572	\$228.47		\$185.85	\$2,044	\$192.68	\$2,119	\$195.57	\$2,151	(1)
12		LUM MV FLD 400W	412	28	1,991	\$209.68		\$212.93	\$93,689	\$220.76	\$97,134	\$224.07	\$98,591	(1)
13		LUM MV FLD 1000W	207	3	4,572	\$246.38		\$212.93	\$44,715	\$220.76	\$46,360	\$224.07	\$47,055	(1)
14		LUM MV POST 175W (S-14 Only)		2	881	\$169.33		\$159.10	\$318	\$164.95	\$330	\$167.42	\$335	(1)
15			872	3,407					\$519,898		\$538,989		\$547,060	
16														
17		LUM HPS RWY 50W	116	25,601	255	\$81.06		\$78.72	\$2,024,442	\$81.61	\$2,098,764	\$82.83	\$2,130,139	(2)
18		LUM HPS RWY 70W	271	9,152	359	\$82.01		\$79.65	\$750,542	\$82.58	\$778,151	\$83.82	\$789,836	(2)
19		LUM HPS RWY 100W	192	5,957	493	\$85.07		\$82.62	\$508,030	\$85.65	\$526,662	\$86.93	\$534,533	(2)
20		LUM HPS RWY 150W	16	8	722	\$88.85		\$86.29	\$2,071	\$89.46	\$2,147	\$90.80	\$2,179	(2)
21		LUM HPS RWY 250W	185	4,534	1,269	\$138.44		\$134.45	\$634,470	\$139.39	\$657,781	\$141.48	\$667,644	(2)
22		LUM HPS RWY 400W	41	180	1,962	\$191.36		\$185.85	\$41,073	\$192.68	\$42,582	\$195.57	\$43,221	(2)
23		WALL HPS 250W 24 HR			2,663	\$210.08		\$204.03	\$0	\$211.53	\$0	\$214.70	\$0	(2)
24		LUM HPS FLD 250W	1,013	243	1,269	\$164.16		\$159.43	\$200,244	\$165.29	\$207,604	\$167.77	\$210,719	(2)
25		LUM HPS FLD 400W	1,977	574	2,663	\$219.24		\$212.93	\$543,184	\$220.76	\$553,159	\$224.07	\$571,603	(2)
26		LUM HPS POST 50W	43	50	255	\$159.12		\$154.54	\$14,372	\$160.22	\$14,900	\$162.62	\$15,124	(2)
27	High Pressure	LUM HPS POST 100W	40	851	493	\$163.81		\$159.10	\$141,758	\$164.95	\$146,970	\$167.42	\$149,171	(2)
28		LUM HPS REC 100W-C1			493	\$106.00		\$102.95	\$0	\$106.73	\$0	\$108.33	\$0	(2)
29			3,894	47,150					\$4,860,187		\$5,038,722		\$5,114,168	
30														
31	Metal Halide	LUM MH FLD 400W	21		1,883	\$208.15		\$202.16	\$4,245	\$209.59	\$4,401	\$212.73	\$4,467	(2)
32		LUM MH FLD 1000W			4,502	\$245.39		\$238.33	\$0	\$247.09	\$0	\$250.80	\$0	(2)
33			21	0					\$4,245		\$4,401		\$4,467	
34														
35	Light Emitting Diode ("LED")	LED RWY 20W	88		88	\$91.86		\$134.16	\$0	\$139.09	\$0	\$141.18	\$0	(3)
36		LED RWY 30W	130		130	\$91.62		\$135.69	\$0	\$140.68	\$0	\$142.79	\$0	(3)
37		LED RWY 60W	255		255	\$102.78		\$142.45	\$0	\$147.69	\$0	\$149.90	\$0	(3)
38		LED RWY 140W	589		589	\$163.41		\$174.60	\$0	\$181.02	\$0	\$183.74	\$0	(3)
39		LED RWY 275W	1,153		1,153	\$214.67		\$237.45	\$0	\$246.18	\$0	\$249.87	\$0	(3)
40		LED POST Top 60W	255		255	\$151.32		\$199.26	\$0	\$206.59	\$0	\$209.69	\$0	(3)
41			0	0					\$0		\$0		\$0	

The Narragansett Electric Company  
 Rate Design for Street and Area Lighting

Line	Type	Lumens Description	S-10 Units	S-14 Units	ISR Cap Ex Factor	Annual kWh / unit	Current Price w/ ISR	Replacement Cost Annual Price	Year 1		Year 2		Year 3		Note
									Proposed Annual Price	Revenue	Proposed Annual Price	Revenue	Proposed Annual Price	Revenue	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
42					\$0.01422										
43		LUM INC RWY 105W TT	1			\$46.46	\$42.12	\$42	\$43.66	\$44	\$44.31	\$44	\$44	(4)	
44		LUM MV RWY 400W TT	1			\$98.08	\$99.00	\$99	\$102.64	\$103	\$104.18	\$104	\$104	(4)	
45		LUM HPS RWY 50W TT	785			\$46.46	\$42.12	\$33,064	\$43.66	\$34,273	\$44.31	\$34,783	\$44.31	(4)	
46		LUM HPS RWY 70W TT	23			\$46.15	\$42.62	\$980	\$44.18	\$1,016	\$44.84	\$1,031	\$44.84	(4)	
47		LUM HPS RWY 100W TT	183			\$46.84	\$44.20	\$8,089	\$45.82	\$8,385	\$46.50	\$8,510	\$46.50	(4)	
48		LUM HPS RWY 250W TT	296			\$72.23	\$71.94	\$21,294	\$74.58	\$22,076	\$75.70	\$22,407	\$75.70	(4)	
49		LUM HPS RWY 400W TT	17			\$98.08	\$99.44	\$1,690	\$103.09	\$1,753	\$104.63	\$1,779	\$104.63	(4)	
50		LUM HPS POST 100W TT				\$94.08	\$85.13	\$0	\$88.26	\$0	\$89.58	\$0	\$89.58	(4)	
51		LUM HPS FLD 250W TT	1			\$87.67	\$85.31	\$85	\$88.44	\$88	\$89.76	\$88	\$89.76	(4)	
52		LUM HPS FLD 400W TT	3			\$108.82	\$113.93	\$342	\$118.12	\$354	\$119.89	\$360	\$119.89	(4)	
53		LUM MH FLD 400W TT				\$108.82	\$108.17	\$0	\$112.14	\$0	\$113.82	\$0	\$113.82	(4)	
54				1,310				\$65,686		\$68,092		\$69,108		(4)	
55		<b>Total Luminaires</b>	<b>4,793</b>	<b>52,130</b>				<b>\$5,471,192</b>		<b>\$5,672,158</b>		<b>\$5,757,085</b>		(4)	
56															
57		POLE-WOOD	178	258		\$133.71	\$129.86	\$56,619	\$134.63	\$58,699	\$136.65	\$59,579	\$136.65	(2)	
58		POLE FIBER PT EMB <25' w/out foundation	97	455		\$260.22	\$252.73	\$139,507	\$262.02	\$144,635	\$265.95	\$146,804	\$265.95	(2)	
59		POLE FIBER RWY <25 w/ foundation	18	628		\$424.14	\$411.94	\$266,113	\$427.09	\$275,900	\$433.50	\$280,041	\$433.50	(2)	
60		POLE FIBER RWY => 25 w/ foundation	52			\$473.53	\$459.91	\$23,915	\$476.82	\$24,795	\$483.98	\$25,167	\$483.98	(2)	
61		POLE METAL => 25FT (with foundation)	38	1,588		\$484.72	\$470.78	\$765,488	\$488.09	\$793,634	\$495.42	\$805,553	\$495.42	(2)	
62		POLE METAL EMBEDDED (S-14 Only)	2			\$405.16	\$393.51	\$787	\$407.98	\$816	\$414.11	\$828	\$414.11	(2)	
63		<b>Total Standards</b>	<b>331</b>	<b>2,983</b>				<b>\$1,252,430</b>		<b>\$1,298,479</b>		<b>\$1,317,973</b>		(2)	
64															
65	S-10		5,124			Average per unit	\$177.64	\$910,209	\$184.17	\$943,671	\$186.93	\$957,821	\$186.93	(3)	
66	S-14			55,113		Average per unit	\$105.48	\$5,813,412	\$109.36	\$6,026,965	\$110.99	\$6,117,237	\$110.99	(3)	
67								<b>\$6,723,621</b>		<b>\$6,970,637</b>		<b>\$7,075,058</b>		(3)	
68															
69		DEC HPS AG 50W				255	\$295.97	\$224.16	\$224.16	\$224.16	\$232.40	\$0	\$235.89	(3)	
70		DEC HPS AG 100W				493	\$287.78	\$224.92	\$224.92	\$233.19	\$0	\$236.69	\$0	(3)	
71		DEC HPS WL 50W				255	\$328.98	\$247.88	\$247.88	\$256.99	\$0	\$260.85	\$0	(3)	
72		DEC HPS WL 100W				493	\$332.31	\$259.67	\$259.67	\$269.22	\$0	\$273.26	\$0	(3)	
73		DEC HPS TR-TW 50W				510	\$513.54	\$346.93	\$346.93	\$359.69	\$0	\$365.09	\$0	(3)	
74		DEC HPS TR-TW 100W				986	\$523.48	\$364.72	\$364.72	\$378.13	\$0	\$383.81	\$0	(3)	
75		DEC HPS AG-TW 50W				510	\$701.09	\$482.93	\$482.93	\$500.69	\$0	\$508.21	\$0	(3)	
76		DEC HPS AG-TW 100W				986	\$684.73	\$484.46	\$484.46	\$502.28	\$0	\$509.82	\$0	(3)	
77		DEC HPS WL-TW 50W				510	\$767.12	\$530.37	\$530.37	\$549.88	\$0	\$558.14	\$0	(3)	
78		DEC HPS WL-TW 100W	7			986	\$773.79	\$553.95	\$553.95	\$574.32	\$4,020	\$582.94	\$4,081	(3)	
79		DEC LED TR 60W				255	\$151.32	\$199.26	\$199.26	\$206.59	\$0	\$209.69	\$0	(3)	
80		DEC LED TR-TW 60W				510	\$405.15	\$398.52	\$398.52	\$413.18	\$0	\$419.38	\$0	(3)	
81		<b>Total Luminaires</b>	<b>7</b>					<b>\$3,878</b>		<b>\$4,020</b>		<b>\$4,081</b>		(3)	
82															
83	S-06 Standards	DEC VILL PT/FDN					\$340.96	\$0	\$353.50	\$0	\$358.81	\$0	\$358.81	(3)	
84		DEC WASH PT/FDN	7			\$575.78	\$450.86	\$3,156	\$467.44	\$3,272	\$474.46	\$3,321	\$474.46	(3)	
85		<b>Total Standards</b>	<b>7</b>					<b>\$3,156</b>		<b>\$3,272</b>		<b>\$3,321</b>		(3)	
86		<b>Total Luminaires and Standards</b>	<b>14</b>					<b>\$7,034</b>		<b>\$7,292</b>		<b>\$7,402</b>		(3)	
87															
88		<b>TOTAL LIGHTS &amp; STANDARDS</b>	<b>5,138</b>	<b>55,113</b>				<b>\$6,730,655</b>		<b>\$6,977,929</b>		<b>\$7,082,460</b>		(3)	

The Narragansett Electric Company  
 Rate Design for Street and Area Lighting

Line	Type	Lumens Description	S-10 Units (a)	S-14 Units (b)	Annual kWh / unit (c)	ISR Price w/ (d)	Current Annual Price (e)	Replacement Cost Annual Price (f)	Year 1			Year 2			Year 3			
									Annual Revenue (g)	Proposed Annual Price (h)	Annual Price (i)	Annual Revenue (j)	Proposed Annual Price (k)	Annual Price (l)	Annual Revenue (m)	Proposed Annual Price (n)	Annual Price (o)	
90																		
91	S-05																	
92	Annual kWh X	1000		30,303,659	kWh		Rate	\$0.03571	\$1,082,144	\$0.03702	\$1,121,841	\$0.03757	\$1,138,508					
93									<u>\$7,812,799</u>		<u>\$8,099,770</u>		<u>\$8,220,968</u>					
94																		
95																		
96																		
97																		
98	Notes:																	
99	(1) Proposed = Equivalent Sodium Vapor replacement luminaire																	
100	(2) Year 1 Proposed = [Current X 97.12%], Year 2 Proposed = Year 1 Proposed x 3.7 percent increase in Slt revenue requirement for Year 2, Year 3 Proposed = Year 2 Proposed x 1.5 percent increase in Slt revenue requirement for Year 3																	
101	(3) Proposed = Replacement cost																	
102	(4) Proposed Temp-off = Full price X 53.51%																	

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

<b>Line</b>	<b>Billing Units</b>	<b>Proposed Rates</b>	<b>Revenue</b>
	(a)	(b)	(c)
1	Current Customer Charge	\$3,959.09	
2	System Average Percentage Increase	4.4%	
3			
4	<u>Customer Charge:</u>		
5	Monthly Bills	36 \$4,135.00	<u>\$148,860</u>
6			
7			
8			
9			
10			

**The Narragansett Electric Company**  
**2.4 kV Discount and Transmission Level Discount**

	<u>Source</u>	<u>Rate</u>
1 <u>2.4 kV Discount</u>		
2 Transformer Billing Credit per kW-month	Comp Att. Sch. 1C-4	<b>(\$0.32)</b>
3		
4 <u>Transmission Level Discount</u>		
5 Incremental Discount - Transmission Level	Line 6- Line 2	(\$3.89)
6 Discount per kW-month		
7 Total Discount for Transmission- Rate G32 kW	- Line 12	<b>(\$4.21)</b>
8 Charge		
9 <u>Second Feeder Service</u>		
10 Primary Distribution Revenue Requirement per	Comp Att. Sch. 1C-1	\$5.68
11 kW-Month, Rates G-32/ G-62		
12 Annual Transmission Level NCP Demand Units-		5,642,124
B32/G32/B62/G62		
Annual Billing Demand Units- B32/G32/B62/G62		7,608,765
Convert NCP to Billing Units- Additional		<b>\$4.21</b>
Charge- Second Feeder Service Rate per kW-		

**The Narragansett Electric Company  
Summary of Proposed Electric Service Rates**

	<b>A-16</b>	<b>A-60</b>	<b>C-06</b>	<b>G-02</b>	<b>B-32 / G-32</b>	<b>X-01</b>	<b>Lighting Rates</b>	<b>M-1</b>
<i>Source:</i>	(a) <i>Sch. 4-A</i>	(b) <i>Sch. 4-A</i>	(c) <i>Sch. 4-B</i>	(d) <i>Sch. 4-C</i>	(e) <i>Sch. 4-D</i>	(g) <i>Sch. 4-E</i>	(h) <i>Sch. 4-F</i> <i>See Sch. 4-F</i>	(i) <i>Sch. 4-G</i>
1 <u>Customer Charges (per month)</u>								
2 Customer Charge	\$6.00		\$10.00	\$145.00	\$1,100.00	\$21,000.00		\$4,135.00
3 Unmetered Charge			\$8.75					
4 Customer Charge Year 1		\$2.00						
5 Customer Charge Year 2		\$4.00						
6 Customer Charge Year 3		\$6.00						
7								
8 <u>Distribution per kWh Charge</u>								
9 kWh Charge Year 1	\$0.04298	\$0.04298	\$0.04207	\$0.00409	\$0.00385	\$0.00484		
10 kWh Charge Year 2	\$0.04496	\$0.04496	\$0.04400	\$0.00465	\$0.00418	\$0.00541		
11 kWh Charge Year 3	\$0.04580	\$0.04580	\$0.04482	\$0.00476	\$0.00430	\$0.00565		
12								
13 <u>Distribution Demand Charges (per kW)</u>								
14 In excess of 10 kW Year 1				\$6.50				
15 In excess of 10 kW Year 2				\$6.75				
16 In excess of 10 kW Year 3				\$6.90				
17 In excess of 200 kW Year 1					\$5.00			
18 In excess of 200 kW Year 2					\$5.20			
19 In excess of 200 kW Year 3					\$5.30			
20 Backup Demand Charge - in excess of 200 kW Year 1					\$0.73			
21 Backup Demand Charge - in excess of 200 kW Year 2					\$0.77			
22 Backup Demand Charge - in excess of 200 kW Year 3					\$0.79			
23								
24 <u>Other Charges and Credits</u>								
25 Additional Minimum Charge (per kVA excess 25 kVA)			\$1.85					
26 2.4 kV Discount				(\$0.32)	(\$0.32)			
27 High Voltage Metering Discount				(1.0%)	(1.0%)			
28 Transmission Discount					(\$4.21)			
29 Second Feeder Service					\$3.89			
30 Second Feeder Service - Additional Transformer Charge					\$0.32			
31								
32 <u>Other Proposed Charges</u>								
33 Low Income Discount Recovery Factor	\$0.00152	n/a	\$0.00152	\$0.00152	\$0.00152	\$0.00152		n/a
34								
35								
36 kWh X 1000	2,723,229	223,497	598,981	1,290,927	2,373,080	23,963		
37 Lighting								62,050
38 Total								7,295,727

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

Line	Source:	Lumens	Sch. Sch. 4-F Description	Year 1		Year 2		Year 3	
				Annual Charge per Fixture		Annual Charge per Fixture		Annual Charge per Fixture	
				Full Service	Temp off	Full Service	Temp off	Full Service	Temp off
1	<b>S-10/S-14 Luminaires</b>								
2	Incandescent	1,000	LUM INC RWY 105W	\$78.72	\$42.12	\$81.61	\$43.66	\$82.83	\$44.32
3		2,500	LUM INC RWY 205W (S-14 Only)	\$78.72	\$42.12	\$81.61	\$43.66	\$82.83	\$44.32
4									
5	Mercury Vapor	4,400	LUM MV RWY 100W	\$82.62	\$44.20	\$85.65	\$45.83	\$86.93	\$46.51
6		8,500	LUM MV RWY 175W	\$82.62	\$44.20	\$85.65	\$45.83	\$86.93	\$46.51
7		13,000	LUM MV RWY 250W (S-14 Only)	\$134.45	\$71.94	\$139.39	\$74.58	\$141.48	\$75.70
8		23,000	LUM MV RWY 400W	\$185.85	\$99.44	\$192.68	\$103.10	\$195.57	\$104.64
9		63,000	LUM MV RWY 1000W	\$185.85	\$99.44	\$192.68	\$103.10	\$195.57	\$104.64
10		23,000	LUM MV FLD 400W	\$212.93	\$113.93	\$220.76	\$118.12	\$224.07	\$119.89
11		63,000	LUM MV FLD 1000W	\$212.93	\$113.93	\$220.76	\$118.12	\$224.07	\$119.89
12		8,500	LUM MV POST 175W (S-14 Only)	\$159.10	\$85.13	\$164.95	\$88.26	\$167.42	\$89.58
13									
14	Sodium Vapor	4,000	LUM HPS RWY 50W	\$78.72	\$42.12	\$81.61	\$43.66	\$82.83	\$44.32
15		6,300	LUM HPS RWY 70W	\$79.65	\$42.62	\$82.58	\$44.18	\$83.82	\$44.85
16		9,600	LUM HPS RWY 100W	\$82.62	\$44.20	\$85.65	\$45.83	\$86.93	\$46.51
17		16,000	LUM HPS RWY 150W	\$86.29	\$46.17	\$89.46	\$47.87	\$90.80	\$48.58
18		27,500	LUM HPS RWY 250W	\$134.45	\$71.94	\$139.39	\$74.58	\$141.48	\$75.70
19		50,000	LUM HPS RWY 400W	\$185.85	\$99.44	\$192.68	\$103.10	\$195.57	\$104.64
20		27,500	WALL HPS 250W 24 HR	\$204.03	\$109.17	\$211.53	\$113.18	\$214.70	\$114.88
21		27,500	LUM HPS FLD 250W	\$159.43	\$85.31	\$165.29	\$88.44	\$167.77	\$89.77
22		50,000	LUM HPS FLD 400W	\$212.93	\$113.93	\$220.76	\$118.12	\$224.07	\$119.89
23		4,000	LUM HPS POST 50W	\$154.54	\$82.69	\$160.22	\$85.73	\$162.62	\$87.01
24		9,600	LUM HPS POST 100W	\$159.10	\$85.13	\$164.95	\$88.26	\$167.42	\$89.58
25		9,600	LUM HPS REC 100W-C1	\$102.95	\$55.08	\$106.73	\$57.11	\$108.33	\$57.96
26									
27	Metal Halide	32,000	LUM MH FLD 400W	\$202.16	\$108.17	\$209.59	\$112.15	\$212.73	\$113.83
28		107,800	LUM MH FLD 1000W	\$238.33	\$127.53	\$247.09	\$132.21	\$250.80	\$134.20
29									
30	Light Emitting Diode	2,000	LED RWY 20W	\$134.16	\$71.78	\$139.09	\$74.42	\$141.18	\$75.54
31		2,700	LED RWY 30W	\$135.69	\$72.60	\$140.68	\$75.27	\$142.79	\$76.40
32		5,000	LED RWY 60W	\$142.45	\$76.22	\$147.69	\$79.02	\$149.90	\$80.21
33		13,000	LED RWY 140W	\$174.60	\$93.42	\$181.02	\$96.86	\$183.74	\$98.31
34		25,000	LED RWY 275W	\$237.45	\$127.05	\$246.18	\$131.73	\$249.87	\$133.70
35		5,000	LED POST Top 60W	\$199.26	\$106.62	\$206.59	\$110.54	\$209.69	\$112.20
36									
37	S-10/S-14 Standards		POLE-WOOD	\$129.86	\$129.86	\$134.63	\$134.63	\$136.65	\$136.65
38			POLE FIBER PT EMB <25' w/out foundation	\$252.73	\$252.73	\$262.02	\$262.02	\$265.95	\$265.95
39			POLE FIBER RWY <25 w/ foundation	\$411.94	\$411.94	\$427.09	\$427.09	\$433.50	\$433.50
40			POLE FIBER RWY => 25 w/ foundation	\$459.91	\$459.91	\$476.82	\$476.82	\$483.98	\$483.98
41			POLE METAL=>25FT (with foundation)	\$470.78	\$470.78	\$488.09	\$488.09	\$495.42	\$495.42
42			POLE METAL EMBEDDED (S-14 Only)	\$393.51	\$393.51	\$407.98	\$407.98	\$414.11	\$414.11
43									
44	S-06 (Decorative) Luminaires	4,000	DEC HPS TR 50W	\$154.54		\$160.22		\$162.62	
45		9,600	DEC HPS TR 100W	\$159.10		\$164.95		\$167.42	
46		4,000	DEC HPS AG 50W	\$224.16		\$232.40		\$235.89	
47		9,600	DEC HPS AG 100W	\$224.92		\$233.19		\$236.69	
48		4,000	DEC HPS WL 50W	\$247.88		\$256.99		\$260.85	
49		9,600	DEC HPS WL 100W	\$259.67		\$269.22		\$273.26	
50		4,000	DEC HPS TR-TW 50W	\$346.93		\$359.69		\$365.09	
51		9,600	DEC HPS TR-TW 100W	\$364.72		\$378.13		\$383.81	
52		4,000	DEC HPS AG-TW 50W	\$482.93		\$500.69		\$508.21	
53		9,600	DEC HPS AG-TW 100W	\$484.46		\$502.28		\$509.82	
54		4,000	DEC HPS WL-TW 50W	\$530.37		\$549.88		\$558.14	
55		9,600	DEC HPS WL-TW 100W	\$553.95		\$574.32		\$582.94	
56		5,000	DEC LED TR 60W	\$199.26		\$206.59		\$209.69	
57		10,000	DEC LED TR-TW 60W	\$398.52		\$413.18		\$419.38	
58									
59	S-6 (Decorative)		DEC VILL PT/FDN	\$340.96		\$353.50		\$358.81	
60			DEC WASH PT/FDN	\$450.86		\$467.44		\$474.46	

The Narragansett Electric Company  
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1

Line	Code	Description	Includes	Annual Bills/Fixtures	Customer/Fixture Charge per Month	Customer Charge Revenue	Billing Demand	Demand Charge	Demand Charge Revenue
				(a)	(b)	(c)	(e)	(f)	(g)
1	A-16	Residential	A-16,A-60	5,284,666		\$31,707,998			
2	C-06	Small C&I	C-06,C-08	626,592		\$6,253,540			
3	G-02	General C&I	G-02	104,935		\$15,215,642	3,594,077		\$23,361,497
4	G-32	200 kW Demand	B-32,G-32	13,463		\$14,809,206	3,983,413		\$19,508,653
5	G-62	5000 kW Demand	B-62,G-62						
6	SL	Lighting	S-05,S-06,S-10,S-14	60,254		\$6,730,971			
7	X-01	Propulsion	X-01	12		\$256,954			
8				<u>6,089,923</u>		<u>\$74,974,310</u>	<u>7,577,489</u>		<u>\$42,870,151</u>
9				6,089,923			7,608,765	156	
10	A-16	Residential Basic		4,847,495		\$29,084,971			\$0
11	A-60	Resid. Low Income		437,171		\$2,623,027			\$0
12	B-32	C&I Back-up		60		\$66,172	126,964	See below	226,408
13	B-32	5000 kW Back-up	Was B-62	-		\$0			\$0
14	C-06	Small C&I		616,686		\$6,166,861			\$0
15	C-06	Small C&I Unmetrd		9,906		\$86,678			\$0
16	G-02	General C&I		104,935		\$15,215,642	3,594,077	\$6.50	\$23,361,497
17	G-32	200 kW Demand		13,246		\$14,571,015	2,869,062	\$5.00	\$14,345,311
18	G-32	5000 kW Demand	Was G-62	156		\$172,019	987,387	See below	\$4,936,935
19	S-05	SL Customer-owned		-		\$0			\$0
20	S-06	SL Decorative		14		\$7,034			\$0
21	S-10	SL Private		5,124		\$910,209			\$0
22	S-14	SL Street		55,116		\$5,813,729			\$0
23	X-01			12		\$21,000.00			\$0
24				<u>6,089,923</u>		<u>\$74,974,310</u>	<u>7,577,489</u>		<u>\$42,870,151</u>
25									
26	B-32	C&I Back-up	Back-up				95,646	\$0.73	\$69,822
27			Supplemental				31,317	\$5.00	\$156,586
28							<u>126,964</u>		<u>\$226,408</u>
29	B-62	3000 kW Back-up	Back-up					\$0.73	\$0
30			Supplemental				987,387	\$5.00	\$4,936,935
31							<u>987,387</u>		<u>\$4,936,935</u>
32	C-06	Small C&I	kWh						
33			Over 25 kVA						
34									
35									
36	C-08	Small C&I Unmetered	kWh						
37			Over 25 kVA						
38									
39	M-1	Station Power		36	\$4,135.00	148,860			



The Narragansett Electric Company  
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1

Rate Year:

Line	Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue
				(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	A-16	Residential	A-16,A-60	2,946,725,332		\$126,650,255				
2	C-06	Small C&I	C-06,C-08	598,981,304		\$25,229,713				
3	G-02	General C&I	G-02	1,290,927,306		\$5,279,893	64,848	(\$20,751)	43,857,032	(\$21,908)
4	G-32	200 kW Demand	B-32,G-32	2,373,080,009		\$9,136,358	2,462,204	(\$1,473,172)	44,698,980	(\$420,890)
5	G-62	5000 kW Demand	B-62,G-62							
6	SL	Lighting	S-05,S-06,S-10,S-14	62,049,950		\$1,082,144				
7	X-01	Propulsion	X-01	23,962,704		\$115,979				
8				<u>7,295,726,605</u>		<u>\$167,494,342</u>	<u>2,527,052</u>	<u>(\$1,493,923)</u>	<u>88,556,011</u>	<u>(\$442,798)</u>
9				7,295,726,605			2,350,891	(176,161)	76,692,698	
10	A-16	Residential Basic		2,723,228,532	\$0.04298	\$117,044,362				
11	A-60	Resid. Low Income		223,496,800	\$0.04298	\$9,605,892				
12	B-32	C&I Back-up		13,230,918	\$0.00385	\$50,939			343,519	(\$3,235)
13	B-32	5000 kW Back-up	Was B-62	-	\$0.00385	\$0			-	\$0
14	C-06	Small C&I		595,486,038	See below	\$25,066,528				
15	C-06	Small C&I Unmetrd		3,495,266	See below	\$163,185				
16	G-02	General C&I		1,290,927,306	\$0.00409	\$5,279,893	64,848	(\$20,751)	43,857,032	(\$21,908)
17	G-32	200 kW Demand		1,939,578,858	\$0.00385	\$7,467,379	1,392,345	(\$445,550)	37,628,467	(\$354,313)
18	G-32	5000 kW Demand	Was G-62	420,270,233	\$0.00385	\$1,618,040	1,069,859	(\$1,027,621)	6,726,994	(\$63,342)
19	S-05	SL Customer-owned		30,303,659	\$0.03571	\$1,082,144				
20	S-06	SL Decorative		3,451		\$0				
21	S-10	SL Private		7,793,834		\$0				
22	S-14	SL Street		23,949,006		\$0				
23	X-01	X-01		23,962,704	\$0.00484	\$115,979				
24				<u>7,295,726,605</u>		<u>\$167,494,342</u>	<u>2,527,052</u>	<u>(\$1,493,923)</u>	<u>88,556,011</u>	<u>(\$442,798)</u>
25										
26	B-32	C&I Back-up	Back-up							
27			Supplemental							
28							893,698	(\$285,983)		(\$0.32)
29	B-62	3000 kW Back-up	Back-up				176,161	(\$741,638)		(\$4.21)
30			Supplemental				1,069,859	(\$1,027,621)		
31										
32	C-06	Small C&I	kWh	595,486,038	\$0.04207	\$25,052,098				
33			Over 25 kVA	7,800	\$1.85	\$14,430				
34				<u>595,493,838</u>		<u>\$25,066,528</u>				
35										
36	C-08	Small C&I Unmetered	kWh	3,495,266	\$0.04207	\$147,046				
37			Over 25 kVA	8,724	\$1.85	\$16,139				
38				<u>3,503,990</u>		<u>\$163,185</u>				
39	M-1	Station Power								

**The Narragansett Electric Company**  
**Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1**

Line	Code	Description	Includes	2nd Feeder Service Billing Units (o)	2nd Feeder Service Revenue (p)	Rate Year Revenue (q)	Revenue Targets, Att 8, Sch 3, Line 58 (r)	Difference (s)
1	A-16	Residential	A-16,A-60			\$158,358,252	\$158,378,401	(\$20,149)
2	C-06	Small C&I	C-06,C-08			\$31,483,253	\$31,483,492	(\$240)
3	G-02	General C&I	G-02			\$43,814,372	\$43,821,138	(\$6,766)
4	G-32	200 kW Demand	B-32,G-32	295,668	\$1,244,762	\$42,804,918	\$42,803,391	\$1,527
5	G-62	5000 kW Demand	B-62,G-62					\$0
6	SL	Lighting	S-05,S-06,S-10,S-14			\$7,813,115	\$7,812,856	\$259
7	X-01	Propulsion	X-01			\$372,934	\$372,962	(\$28)
8				295,668	\$1,244,762	\$284,646,844	\$284,672,241	(\$25,397)
9				295,668			\$282,594,919	(\$25,397)
10	A-16	Residential Basic				\$146,129,333		
11	A-60	Resid. Low Income				\$12,228,919		
12	B-32	C&I Back-up				\$340,284		
13	B-32	5000 kW Back-up	Was B-62			\$0		
14	C-06	Small C&I				\$31,233,389		
15	C-06	Small C&I Unmetrd				\$249,864		
16	G-02	General C&I				\$43,814,372		
17	G-32	200 kW Demand		295,668	\$1,244,762	\$36,828,603		
18	G-32	5000 kW Demand	Was G-62			\$5,636,031		
19	S-05	SL Customer-owned				\$1,082,144		
20	S-06	SL Decorative				\$7,034		
21	S-10	SL Private				\$910,209		
22	S-14	SL Street				\$5,813,729		
23	X-01	X-01				\$372,934		
24				295,668	\$1,244,762	\$284,646,844		
25					\$4.21			
26	B-32	C&I Back-up	Back-up			\$282,600,919	Requirement	
27			Supplemental			(\$6,000)	M1 Increase	
28						\$282,594,919		
29	B-62	3000 kW Back-up	Back-up					
30			Supplemental					
31								
32	C-06	Small C&I	kWh					
33			Over 25 kVA					
34								
35								
36	C-08	Small C&I Unmetered	kWh					
37			Over 25 kVA					
38								
39	M-1	Station Power						



## Compliance Attachment 10

Narragansett Electric Bill Impacts:

November 1, 2017 vs. Rate Year 1

Rate Year 1 vs. Rate Year 2

Rate Year 2 vs. Rate Year 3

**The Narragansett Electric Company**  
**Calculation of Monthly Typical Bill**  
**Total Bill Impact of Proposed Rates**

<u>Schedule Title</u>	<u>Reference</u>
Index	Sch. 5-Index
Rates Applicable to A-16 Rate Customers- Rate Year 1	Sch. 5-A-1
Rates Applicable to A-16 Rate Customers- Rate Year 2	Sch. 5-A-2
Rates Applicable to A-16 Rate Customers- Rate Year 3	Sch. 5-A-3
Rates Applicable to A-60 Rate Customers, Year 1	Sch. 5-B-1
Rates Applicable to A-60 Rate Customers, Year 2	Sch. 5-B-2
Rates Applicable to A-60 Rate Customers, Year 3	Sch. 5-B-3
Rates Applicable to C-06 Rate Customers,Rate Year 1	Sch. 5-C-1
Rates Applicable to C-06 Rate Customers, Rate Year 2	Sch. 5-C-2
Rates Applicable to C-06 Rate Customers, Rate Year 3	Sch. 5-C-3
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 1	Sch. 5-D-1
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 2	Sch. 5-D-2
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 3	Sch. 5-D-3
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 1	Sch. 5-D(1)-1
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 2	Sch. 5-D(1)-2
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 3	Sch. 5-D(1)-3
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 1	Sch. 5-D(2)-1
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 2	Sch. 5-D(2)-2
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 3	Sch. 5-D(2)-3
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 1	Sch. 5-D(3)-1
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 2	Sch. 5-D(3)-2
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 3	Sch. 5-D(3)-3
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 1	Sch. 5-D(4)-1
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 2	Sch. 5-D(4)-2
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 3	Sch. 5-D(4)-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 1	Sch. 5-E-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 2	Sch. 5-E-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 3	Sch. 5-E-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 1	Sch. 5-E(1)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 2	Sch. 5-E(1)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 3	Sch. 5-E(1)-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 1	Sch. 5-E(2)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 2	Sch. 5-E(2)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 3	Sch. 5-E(2)-3

**The Narragansett Electric Company**  
**Calculation of Monthly Typical Bill**  
**Total Bill Impact of Proposed Rates**

<u>Schedule Title</u>	<u>Reference</u>
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 1	Sch. 5-E(3)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 2	Sch. 5-E(3)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 3	Sch. 5-E(3)-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 1	Sch. 5-E(4)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 2	Sch. 5-E(4)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 3	Sch. 5-E(4)-3
Rates Applicable to G-62 Rate Customers Transferring to G-32, Year 1	Sch. 5-E5
Streetlights Annual Bill Impacts	Sch. 5-F

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to A-16 Rate Customers- Rate Year 1

Sch. 5-

Monthly kWh	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)					Percentage of Customers			
	Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	Total				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		% of Total Bill		
150	\$20.66	\$14.27	\$1.46	\$36.39	\$38.23	\$22.42	\$14.28	\$1.53	\$38.23	\$1.84	\$1.76	\$0.01	\$0.07	\$1.84	4.8%	0.0%	0.2%	5.1%	30.1%
300	\$34.72	\$28.55	\$2.64	\$65.91	\$68.52	\$37.23	\$28.55	\$2.74	\$68.52	\$2.61	\$2.51	\$0.00	\$0.10	\$2.61	3.8%	0.0%	0.2%	4.0%	12.9%
400	\$44.10	\$38.06	\$3.42	\$85.58	\$88.73	\$47.11	\$38.07	\$3.55	\$88.73	\$3.15	\$3.01	\$0.01	\$0.13	\$3.15	3.5%	0.0%	0.2%	3.7%	11.6%
500	\$53.48	\$47.58	\$4.21	\$105.27	\$108.94	\$56.99	\$47.59	\$4.36	\$108.94	\$3.67	\$3.51	\$0.01	\$0.15	\$3.67	3.3%	0.0%	0.1%	3.5%	9.6%
600	\$62.85	\$57.09	\$5.00	\$124.94	\$129.14	\$66.86	\$57.11	\$5.17	\$129.14	\$4.20	\$4.01	\$0.02	\$0.17	\$4.20	3.2%	0.0%	0.1%	3.4%	7.7%
700	\$72.23	\$66.61	\$5.79	\$144.63	\$149.34	\$76.74	\$66.63	\$5.97	\$149.34	\$4.71	\$4.51	\$0.02	\$0.18	\$4.71	3.1%	0.0%	0.1%	3.3%	19.0%
1,200	\$119.11	\$114.18	\$9.72	\$243.01	\$250.35	\$126.12	\$114.22	\$10.01	\$250.35	\$7.34	\$7.01	\$0.04	\$0.29	\$7.34	2.9%	0.0%	0.1%	3.0%	6.8%
2,000	\$194.13	\$190.30	\$16.02	\$400.45	\$411.98	\$205.14	\$190.36	\$16.48	\$411.98	\$11.53	\$11.01	\$0.06	\$0.46	\$11.53	2.7%	0.0%	0.1%	2.9%	2.3%

	(1) Present Rates	(2) Proposed Rates, Year 1
Customer Charge	\$5.00	\$6.00
RE Growth Factor	\$0.78	\$0.79
LJHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.03179	\$0.03180
Base Distribution Energy Charge	kWh x \$0.03664	\$0.04298
Other Distribution Energy Charges	kWh x \$0.00636	\$0.00500
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00687	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09515	\$0.09518

(1) Comp Att 12 Workpaper 5, Page 1, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 1, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to A-16 Rate Customers- Rate Year 2

Monthly kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)				Percentage of Customers				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
150	\$22.42	\$14.28	\$1.53	\$38.23	\$22.71	\$14.28	\$1.54	\$38.53	\$0.29	\$0.00	\$0.01	\$0.30	0.8%	0.0%	0.0%	0.8%	30.1%
300	\$37.23	\$28.55	\$2.74	\$68.52	\$37.83	\$28.55	\$2.77	\$69.15	\$0.60	\$0.00	\$0.03	\$0.63	0.9%	0.0%	0.0%	0.9%	12.9%
400	\$47.11	\$38.07	\$3.55	\$88.73	\$47.90	\$38.07	\$3.58	\$89.55	\$0.79	\$0.00	\$0.03	\$0.82	0.9%	0.0%	0.0%	0.9%	11.6%
500	\$56.99	\$47.59	\$4.36	\$108.94	\$57.98	\$47.59	\$4.40	\$109.97	\$0.99	\$0.00	\$0.04	\$1.03	0.9%	0.0%	0.0%	0.9%	9.6%
600	\$66.86	\$57.11	\$5.17	\$129.14	\$68.05	\$57.11	\$5.22	\$130.38	\$1.19	\$0.00	\$0.05	\$1.24	0.9%	0.0%	0.0%	1.0%	7.7%
700	\$76.74	\$66.63	\$5.97	\$149.34	\$78.13	\$66.63	\$6.03	\$150.79	\$1.39	\$0.00	\$0.06	\$1.45	0.9%	0.0%	0.0%	1.0%	19.0%
1,200	\$126.12	\$114.22	\$10.01	\$250.35	\$128.50	\$114.22	\$10.11	\$252.83	\$2.38	\$0.00	\$0.10	\$2.48	1.0%	0.0%	0.0%	1.0%	6.8%
2,000	\$205.14	\$190.36	\$16.48	\$411.98	\$209.10	\$190.36	\$16.64	\$416.10	\$3.96	\$0.00	\$0.16	\$4.12	1.0%	0.0%	0.0%	1.0%	2.3%

	(1) Proposed Rates, Year 1	(2) Proposed Rates, Year 2
Customer Charge	\$6.00	\$6.00
RE Growth Factor	\$0.79	\$0.79
LIHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.03180	\$0.03180
Base Distribution Energy Charge	kWh x \$0.04298	\$0.04496
Other Distribution Energy Charges	kWh x \$0.00500	\$0.00500
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09518	\$0.09518

(1) Sch. 5-A-1  
(2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 1



The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to A-16 Rate Customers- Rate Year 3

Sch. 5-

Monthly kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)				Percentage of Customers				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$								
									Delivery	SOS	GET	Total		Delivery	SOS	GET	Total
150	\$22.71	\$14.28	\$1.54	\$38.53	\$22.84	\$14.28	\$1.55	\$38.67	\$0.13	\$0.00	\$0.01	\$0.14	0.3%	0.0%	0.0%	0.4%	30.1%
300	\$37.83	\$28.55	\$2.77	\$69.15	\$38.08	\$28.55	\$2.78	\$69.41	\$0.25	\$0.00	\$0.01	\$0.26	0.4%	0.0%	0.0%	0.4%	12.9%
400	\$47.90	\$38.07	\$3.58	\$89.55	\$48.24	\$38.07	\$3.60	\$89.91	\$0.34	\$0.00	\$0.02	\$0.36	0.4%	0.0%	0.0%	0.4%	11.6%
500	\$57.98	\$47.59	\$4.40	\$109.97	\$58.40	\$47.59	\$4.42	\$110.41	\$0.42	\$0.00	\$0.02	\$0.44	0.4%	0.0%	0.0%	0.4%	9.6%
600	\$68.05	\$57.11	\$5.22	\$130.38	\$68.55	\$57.11	\$5.24	\$130.90	\$0.50	\$0.00	\$0.02	\$0.52	0.4%	0.0%	0.0%	0.4%	7.7%
700	\$78.13	\$66.63	\$6.03	\$150.79	\$78.71	\$66.63	\$6.06	\$151.40	\$0.58	\$0.00	\$0.03	\$0.61	0.4%	0.0%	0.0%	0.4%	19.0%
1,200	\$128.50	\$114.22	\$10.11	\$252.83	\$129.51	\$114.22	\$10.16	\$253.89	\$1.01	\$0.00	\$0.05	\$1.06	0.4%	0.0%	0.0%	0.4%	6.8%
2,000	\$209.10	\$190.36	\$16.64	\$416.10	\$210.78	\$190.36	\$16.71	\$417.85	\$1.68	\$0.00	\$0.07	\$1.75	0.4%	0.0%	0.0%	0.4%	2.3%

	(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge	\$6.00	\$6.00
RE Growth Factor	\$0.79	\$0.79
LJHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.03180	\$0.03180
Base Distribution Energy Charge	kWh x \$0.04496	\$0.04496
Other Distribution Energy Charges	kWh x \$0.00500	\$0.00500
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09518	\$0.09518

(1) Sch. 5-A-2  
(2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to A-60 Rate Customers, Year 1

Sch. 5-B-1

Monthly kWh	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)					Percentage of Customers				
	Delivery	SOS	GET	Total	Total	Delivery	SOS	Discount	Total	GET	Total	\$			% of Total Bill					
												Delivery	SOS	GET	Total		Delivery	SOS	GET	Total
150	\$13.64	\$14.27	\$1.16	\$29.07	\$25.36	\$18.19	\$14.28	(\$8.12)	\$24.35	\$1.01	\$25.36	(\$3.57)	\$0.01	(\$0.15)	(\$3.71)	-12.3%	0.0%	-0.5%	-12.8%	32.1%
300	\$25.68	\$28.55	\$2.26	\$56.49	\$47.92	\$32.78	\$28.55	(\$15.33)	\$46.00	\$1.92	\$47.92	(\$8.23)	\$0.00	(\$0.34)	(\$8.57)	-14.6%	0.0%	-0.6%	-15.2%	15.4%
400	\$33.71	\$38.06	\$2.99	\$74.76	\$62.95	\$42.50	\$38.07	(\$20.14)	\$60.43	\$2.52	\$62.95	(\$11.35)	\$0.01	(\$0.47)	(\$11.81)	-15.2%	0.0%	-0.6%	-15.8%	12.5%
500	\$41.74	\$47.58	\$3.72	\$93.04	\$77.98	\$52.23	\$47.59	(\$24.96)	\$74.86	\$3.12	\$77.98	(\$14.47)	\$0.01	(\$0.60)	(\$15.06)	-15.6%	0.0%	-0.6%	-16.2%	9.6%
600	\$49.77	\$57.09	\$4.45	\$111.31	\$93.01	\$61.95	\$57.11	(\$29.77)	\$89.29	\$3.72	\$93.01	(\$17.59)	\$0.02	(\$0.73)	(\$18.30)	-15.8%	0.0%	-0.7%	-16.4%	7.2%
700	\$57.80	\$66.61	\$5.18	\$129.59	\$108.05	\$71.68	\$66.63	(\$34.58)	\$103.73	\$4.32	\$108.05	(\$20.70)	\$0.02	(\$0.86)	(\$21.54)	-16.0%	0.0%	-0.7%	-16.6%	16.4%
1,200	\$97.95	\$114.18	\$8.84	\$220.97	\$183.22	\$120.30	\$114.22	(\$58.63)	\$175.89	\$7.33	\$183.22	(\$36.28)	\$0.04	(\$1.51)	(\$37.75)	-16.4%	0.0%	-0.7%	-17.1%	5.2%
2,000	\$162.19	\$190.30	\$14.69	\$367.18	\$303.48	\$198.10	\$190.36	(\$97.12)	\$291.34	\$12.14	\$303.48	(\$61.21)	\$0.06	(\$2.55)	(\$63.70)	-16.7%	0.0%	-0.7%	-17.3%	1.6%

	(1) Present Rates		(2) Proposed Rates, Year 1	
	Amount	Rate	Amount	Rate
Customer Charge	\$0.00		\$2.00	
RE Growth Factor	\$0.78		\$0.79	
LIHEAP Charge	\$0.81		\$0.81	
Transmission Energy Charge	kWh x \$0.03179		\$0.03180	
Base Distribution Energy Charge	kWh x \$0.02317		\$0.04298	
Other Distribution Energy Charges	kWh x \$0.00636		\$0.00348	
Transition Energy Charge	kWh x \$0.00057		\$0.00057	
Energy Efficiency Program Charge	kWh x \$0.01154		\$0.01154	
Renewable Energy Distribution Charge	kWh x \$0.00687		\$0.00688	
Low Income Discount		4%		25%
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x \$0.09515		\$0.09518	

(1) Comp Att 12 Workpaper 5, Page 2, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 2, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to A-60 Rate Customers, Year 2

Sch. 5

Monthly kWh	Proposed Rates, Year 1						Proposed Rates, Year 2						Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	Discount	Total	GET	Total	Delivery	SOS	Discount	Total	GET	Total	\$			% of Total Bill					
													Delivery	SOS	Discount	GET	Total	Delivery		SOS	GET
150	\$18.19	\$14.28	(\$8.12)	\$24.35	\$1.01	\$25.36	\$20.48	\$14.28	(\$8.69)	\$26.07	\$1.09	\$27.16	\$1.72	\$0.00	\$0.08	\$1.80	6.8%	0.0%	0.3%	7.1%	32.1%
300	\$32.78	\$28.55	(\$15.33)	\$46.00	\$1.92	\$47.92	\$35.37	\$28.55	(\$15.98)	\$47.94	\$2.00	\$49.94	\$1.94	\$0.00	\$0.08	\$2.02	4.0%	0.0%	0.2%	4.2%	15.4%
400	\$42.50	\$38.07	(\$20.14)	\$60.43	\$2.52	\$62.95	\$45.29	\$38.07	(\$20.84)	\$62.52	\$2.61	\$65.13	\$2.09	\$0.00	\$0.09	\$2.18	3.3%	0.0%	0.1%	3.5%	12.5%
500	\$52.23	\$47.59	(\$24.96)	\$74.86	\$3.12	\$77.98	\$55.22	\$47.59	(\$25.70)	\$77.11	\$3.21	\$80.32	\$2.25	\$0.00	\$0.09	\$2.34	2.9%	0.0%	0.1%	3.0%	9.6%
600	\$61.95	\$57.11	(\$29.77)	\$89.29	\$3.72	\$93.01	\$65.14	\$57.11	(\$30.56)	\$91.69	\$3.82	\$95.51	\$2.40	\$0.00	\$0.10	\$2.50	2.6%	0.0%	0.1%	2.7%	7.2%
700	\$71.68	\$66.63	(\$34.58)	\$103.73	\$4.32	\$108.05	\$75.06	\$66.63	(\$35.42)	\$106.27	\$4.43	\$110.70	\$2.54	\$0.00	\$0.11	\$2.65	2.4%	0.0%	0.1%	2.5%	16.4%
1,200	\$120.30	\$114.22	(\$58.63)	\$175.89	\$7.33	\$183.22	\$124.68	\$114.22	(\$59.73)	\$179.17	\$7.47	\$186.64	\$3.28	\$0.00	\$0.14	\$3.42	1.8%	0.0%	0.1%	1.9%	5.2%
2,000	\$198.10	\$190.36	(\$97.12)	\$291.34	\$12.14	\$303.48	\$204.06	\$190.36	(\$98.61)	\$295.81	\$12.33	\$308.14	\$4.47	\$0.00	\$0.19	\$4.66	1.5%	0.0%	0.1%	1.5%	1.6%

(1) Proposed Rates, Year 1

Customer Charge	\$2.00
RE Growth Factor	\$0.79
LIHEAP Charge	\$0.81
Transmission Energy Charge	kWh x \$0.03180
Base Distribution Energy Charge	kWh x \$0.04298
Other Distribution Energy Charges	kWh x \$0.00348
Transition Energy Charge	kWh x \$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688
Low Income Discount	25%
Gross Earnings Tax	4%
Standard Offer Charge	kWh x \$0.09518

(2) Proposed Rates, Year 2

	\$4.00
	\$0.79
	\$0.81
	\$0.03180
	\$0.04496
	\$0.00348
	\$0.00057
	\$0.01154
	\$0.00688
	25%
	4%
	\$0.09518

- (1) Sch. 5-B-1
- (2) Base Distribution Energy per Comp Att 12 Schedule 4-I. All other rates equal to Rate Year 1
- (3) Proposed Year 2 Customer Charge

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to A-60 Rate Customers, Year 3

Monthly kWh	Proposed Rates, Year 2						Proposed Rates, Year 3						Increase (Decrease)								
	Delivery	SOS	Discount	Total	GET	Total	Delivery	SOS	Discount	Total	GET	Total	Delivery	SOS	Discount	Total	% of Total Bill			Percentage of Customers	
																	Delivery	SOS	GET		Delivery
150	\$20.48	\$14.28	(\$8.69)	\$26.07	\$1.09	\$27.16	\$22.61	\$14.28	(\$9.22)	\$27.67	\$1.15	\$28.82	\$1.60	\$0.00	\$0.06	\$1.66	5.9%	0.0%	0.2%	6.1%	32.1%
300	\$35.37	\$28.55	(\$15.98)	\$47.94	\$2.00	\$49.94	\$37.62	\$28.55	(\$16.54)	\$49.63	\$2.07	\$51.70	\$1.69	\$0.00	\$0.07	\$1.76	3.4%	0.0%	0.1%	3.5%	15.4%
400	\$45.29	\$38.07	(\$20.84)	\$62.52	\$2.61	\$65.13	\$47.63	\$38.07	(\$21.43)	\$64.27	\$2.68	\$66.95	\$1.75	\$0.00	\$0.07	\$1.82	2.7%	0.0%	0.1%	2.8%	12.5%
500	\$55.22	\$47.59	(\$25.70)	\$77.11	\$3.21	\$80.32	\$57.64	\$47.59	(\$26.31)	\$78.92	\$3.29	\$82.21	\$1.81	\$0.00	\$0.08	\$1.89	2.3%	0.0%	0.1%	2.4%	9.6%
600	\$65.14	\$57.11	(\$30.56)	\$91.69	\$3.82	\$95.51	\$67.64	\$57.11	(\$31.19)	\$93.56	\$3.90	\$97.46	\$1.87	\$0.00	\$0.08	\$1.95	2.0%	0.0%	0.1%	2.0%	7.2%
700	\$75.06	\$66.63	(\$35.42)	\$106.27	\$4.43	\$110.70	\$77.65	\$66.63	(\$36.07)	\$108.21	\$4.51	\$112.72	\$1.94	\$0.00	\$0.08	\$2.02	1.8%	0.0%	0.1%	1.8%	16.4%
1,200	\$124.68	\$114.22	(\$59.73)	\$179.17	\$7.47	\$186.64	\$127.68	\$114.22	(\$60.48)	\$181.42	\$7.56	\$188.98	\$2.25	\$0.00	\$0.09	\$2.34	1.2%	0.0%	0.0%	1.3%	5.2%
2,000	\$204.06	\$190.36	(\$98.61)	\$295.81	\$12.33	\$308.14	\$207.74	\$190.36	(\$99.53)	\$298.57	\$12.44	\$311.01	\$2.76	\$0.00	\$0.11	\$2.87	0.9%	0.0%	0.0%	0.9%	1.6%

	(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge	\$4.00	\$6.00
RE Growth Factor	\$0.79	\$0.79
LIHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	KWh x \$0.03180	\$0.03180
Base Distribution Energy Charge	KWh x \$0.04496	\$0.04496
Other Distribution Energy Charges	KWh x \$0.00348	\$0.00348
Transition Energy Charge	KWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	KWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	KWh x \$0.00688	\$0.00688
Low Income Discount	25%	25%
Gross Earnings Tax	4%	4%
Standard Offer Charge	KWh x \$0.09518	\$0.09518

- (1) Sch. 5-B-2
- (2) Base Distribution Energy per Comp Att 12 Schedule 4-1. All other rates equal to Rate Year 2
- (3) Proposed Year 3 Customer Charge

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to C-06 Rate Customers, Rate Year 1

Sch. 5-C

Monthly kWh	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)					Percentage of Customers		
	Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	Total	% of Total Bill							
											Delivery	SOS	GET	Total	Delivery		SOS	GET
250	\$53.64	\$23.38	\$2.38	\$59.40	\$61.58	\$55.74	\$23.38	\$2.46	\$81.58	\$2.18	\$0.00	\$0.08	\$2.26	3.5%	0.0%	0.1%	3.7%	56.3%
500	\$55.21	\$46.75	\$4.25	\$106.21	\$110.60	\$59.41	\$46.77	\$4.42	\$110.60	\$4.39	\$0.02	\$0.17	\$4.56	4.0%	0.0%	0.2%	4.1%	16.9%
1,000	\$98.35	\$93.50	\$7.99	\$199.84	\$208.61	\$106.74	\$93.53	\$8.34	\$208.61	\$8.77	\$0.03	\$0.35	\$9.15	4.2%	0.0%	0.2%	4.4%	8.1%
1,500	\$141.49	\$140.25	\$11.74	\$293.48	\$306.65	\$154.08	\$140.30	\$12.27	\$306.65	\$13.17	\$0.05	\$0.53	\$13.75	4.3%	0.0%	0.2%	4.5%	5.0%
2,000	\$184.63	\$187.00	\$15.48	\$387.11	\$404.66	\$201.41	\$187.06	\$16.19	\$404.66	\$17.55	\$0.06	\$0.71	\$18.32	4.3%	0.0%	0.2%	4.5%	13.6%

(1) Present Rates

Customer Charge	\$10.00	
RE Growth Factor	\$1.26	
LJHEAP Charge	\$0.81	
Transmission Energy Charge	kWh x \$0.02838	
Base Distribution Charge	kWh x \$0.03253	
Other Distribution Energy Charges	kWh x \$0.00639	
Transition Energy Charge	kWh x \$0.00057	
Energy Efficiency Program Charge	kWh x \$0.01154	
Renewable Energy Distribution Charge	kWh x \$0.00687	
Gross Earnings Tax	4%	
Standard Offer Charge	kWh x \$0.09350	\$0.09353

(2) Proposed Rates, Year 1

Customer Charge	\$10.00	
RE Growth Factor	\$1.26	
LJHEAP Charge	\$0.81	
Transmission Energy Charge	kWh x \$0.02839	
Base Distribution Charge	kWh x \$0.04207	
Other Distribution Energy Charges	kWh x \$0.00522	
Transition Energy Charge	kWh x \$0.00057	
Energy Efficiency Program Charge	kWh x \$0.01154	
Renewable Energy Distribution Charge	kWh x \$0.00688	
Gross Earnings Tax	4%	
Standard Offer Charge	kWh x \$0.09350	\$0.09353

(1) Comp Att 12 Workpaper 5, Page 3, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 3, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to C-06 Rate Customers, Rate Year 2

Sch. 5-C

Monthly kWh	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)					Percentage of Customers			
	Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	Total	% of Total Bill			Total					
											Delivery	SOS	GET		Delivery		SOS	GET	
250	\$35.74	\$23.38	\$2.46	\$61.58	\$62.08	\$36.22	\$23.38	\$2.48	\$62.08	\$62.08	\$0.48	\$0.00	\$0.02	\$0.50	0.8%	0.0%	0.0%	0.8%	56.3%
500	\$59.41	\$46.77	\$4.42	\$110.60	\$111.60	\$60.37	\$46.77	\$4.46	\$111.60	\$111.60	\$0.96	\$0.00	\$0.04	\$1.00	0.9%	0.0%	0.0%	0.9%	16.9%
1,000	\$106.74	\$93.53	\$8.34	\$208.61	\$210.63	\$108.67	\$93.53	\$8.43	\$210.63	\$210.63	\$1.93	\$0.00	\$0.09	\$2.02	0.9%	0.0%	0.0%	1.0%	8.1%
1,500	\$154.08	\$140.30	\$12.27	\$306.65	\$309.66	\$156.97	\$140.30	\$12.39	\$309.66	\$309.66	\$2.89	\$0.00	\$0.12	\$3.01	0.9%	0.0%	0.0%	1.0%	5.0%
2,000	\$201.41	\$187.06	\$16.19	\$404.66	\$408.68	\$205.27	\$187.06	\$16.35	\$408.68	\$408.68	\$3.86	\$0.00	\$0.16	\$4.02	1.0%	0.0%	0.0%	1.0%	13.6%

	(1) Proposed Rates, Year 1	(2) Proposed Rates, Year 2
Customer Charge	\$10.00	\$10.00
RE Growth Factor	\$1.26	\$1.26
LJHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.02839	\$0.02839
Base Distribution Charge	kWh x \$0.04207	\$0.04400
Other Distribution Energy Charges	kWh x \$0.00522	\$0.00522
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09353	\$0.09353

- (1) Sch. 5-C-1
- (2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to C-06 Rate Customers, Rate Year 3

Sch. 5-C

Monthly kWh	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)					Percentage of Customers			
	Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	Total	% of Total Bill			Total					
											Delivery	SOS	GET		Delivery		SOS	GET	
250	\$36.22	\$23.38	\$2.48	\$62.08	\$62.30	\$36.43	\$23.38	\$2.49	\$62.30	\$62.30	\$0.21	\$0.00	\$0.01	\$0.22	0.3%	0.0%	0.0%	0.4%	56.3%
500	\$60.37	\$46.77	\$4.46	\$111.60	\$112.03	\$60.78	\$46.77	\$4.48	\$112.03	\$112.03	\$0.41	\$0.00	\$0.02	\$0.43	0.4%	0.0%	0.0%	0.4%	16.9%
1,000	\$108.67	\$93.53	\$8.43	\$210.63	\$211.48	\$109.49	\$93.53	\$8.46	\$211.48	\$211.48	\$0.82	\$0.00	\$0.03	\$0.85	0.4%	0.0%	0.0%	0.4%	8.1%
1,500	\$156.97	\$140.30	\$12.39	\$309.66	\$310.94	\$158.20	\$140.30	\$12.44	\$310.94	\$310.94	\$1.23	\$0.00	\$0.05	\$1.28	0.4%	0.0%	0.0%	0.4%	5.0%
2,000	\$205.27	\$187.06	\$16.35	\$408.68	\$410.39	\$206.91	\$187.06	\$16.42	\$410.39	\$410.39	\$1.64	\$0.00	\$0.07	\$1.71	0.4%	0.0%	0.0%	0.4%	13.6%

	(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge	\$10.00	\$10.00
RE Growth Factor	\$1.26	\$1.26
LJHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.02839	\$0.02839
Base Distribution Charge	kWh x \$0.04400	\$0.04482
Other Distribution Energy Charges	kWh x \$0.00522	\$0.00522
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09353	\$0.09353

- (1) Sch. 5-C-2
- (2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 1

Sch. 5-D-1

Hours Use: 200

Monthly Power kW	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)				
	Delivery	SOS	GET	Total		Delivery	SOS	GET	Total		Delivery	SOS	GET	Total	
20	\$442.50	\$374.00	\$34.02	\$850.52		\$466.10	\$374.12	\$35.01	\$875.23	\$	\$23.60	\$0.12	\$0.99	\$24.71	2.8%
50	\$967.56	\$935.00	\$79.27	\$1,981.83		\$1,026.26	\$935.30	\$81.73	\$2,043.29		\$58.70	\$0.30	\$2.46	\$61.46	3.0%
100	\$1,842.66	\$1,870.00	\$154.69	\$3,867.35		\$1,959.86	\$1,870.60	\$159.60	\$3,990.06		\$117.20	\$0.60	\$4.91	\$122.71	3.0%
150	\$2,717.76	\$2,805.00	\$250.12	\$5,752.88		\$2,893.46	\$2,805.90	\$237.47	\$5,936.83		\$175.70	\$0.90	\$7.35	\$183.95	3.1%

(1) Present Rates

Customer Charge		\$135.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kWh x	\$0.01096
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
CapEx Factor	kW x	\$0.67
Base Distribution Energy Charge	kWh x	\$0.00468
Other Distribution Energy Charges	kWh x	\$0.00344
Transition Energy Charge	kWh x	\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kWh x	\$0.09350

(2) Proposed Rates, Year 1

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kWh x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.50
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kWh x	\$0.00409
Other Distribution Energy Charges	kWh x	\$0.00496
Transition Energy Charge	kWh x	\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kWh x	\$0.09353

(1) Comp Att 12 Workpaper 5, Page 4, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)



The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 2

Sch. 5-D-2

Hours Use: 200	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)						
	Monthly Power kW	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Delivery	SOS	GET
20	4,000	\$466.10	\$374.12	\$35.01	\$875.23	\$470.84	\$374.12	\$35.21	\$880.17	\$4.74	\$0.00	\$0.20	\$4.94	0.5%	0.0%	0.0%	0.6%
50	10,000	\$1,026.26	\$935.30	\$81.73	\$2,043.29	\$1,041.86	\$935.30	\$82.38	\$2,059.54	\$15.60	\$0.00	\$0.65	\$16.25	0.8%	0.0%	0.0%	0.8%
100	20,000	\$1,959.86	\$1,870.60	\$159.60	\$3,990.06	\$1,993.56	\$1,870.60	\$161.01	\$4,025.17	\$33.70	\$0.00	\$1.41	\$35.11	0.8%	0.0%	0.0%	0.9%
150	30,000	\$2,893.46	\$2,805.90	\$237.47	\$5,936.83	\$2,945.26	\$2,805.90	\$239.63	\$5,990.79	\$51.80	\$0.00	\$2.16	\$53.96	0.9%	0.0%	0.0%	0.9%

(1) Proposed Rates, Year 1

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.50
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00409
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

(2) Proposed Rates, Year 2

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00465
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

(1) Sch. 5-D-1

(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 3

Sch. 5-D-3

Hours Use: 200	Monthly Power kW	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)					
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill			
														Delivery	SOS	GET	Total
20	4,000	\$470.84	\$374.12	\$35.21	\$880.17	\$472.78	\$374.12	\$35.29	\$882.19	\$1.94	\$0.00	\$0.08	\$2.02	0.2%	0.0%	0.0%	0.2%
50	10,000	\$1,041.86	\$935.30	\$82.38	\$2,059.54	\$1,048.96	\$935.30	\$82.68	\$2,066.94	\$7.10	\$0.00	\$0.30	\$7.40	0.3%	0.0%	0.0%	0.4%
100	20,000	\$1,993.56	\$1,870.60	\$161.01	\$4,025.17	\$2,009.26	\$1,870.60	\$161.66	\$4,041.52	\$15.70	\$0.00	\$0.65	\$16.35	0.4%	0.0%	0.0%	0.4%
150	30,000	\$2,945.26	\$2,805.90	\$239.63	\$5,990.79	\$2,969.56	\$2,805.90	\$240.64	\$6,016.10	\$24.30	\$0.00	\$1.01	\$25.31	0.4%	0.0%	0.0%	0.4%

(1) Proposed Rates, Year 2 (2) Proposed Rates, Year 3

Customer Charge		\$145.00		\$145.00
RE Growth Factor		\$11.85		\$11.85
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.37		\$4.37
Transmission Energy Charge	kWh x	\$0.01097		\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.75		\$6.90
CapEx Factor	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00465		\$0.00476
Other Distribution Energy Charges	kWh x	\$0.00496		\$0.00496
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.09353		\$0.09353

- (1) Sch. 5-D-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 1

Sch. 5-D(1)-1

Monthly Power kW	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)						
	kWh	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill			
		\$	\$	\$	\$	\$	\$	\$	\$					Delivery	SOS	GET	Total
20	6,000	\$518.62	\$561.00	\$44.98	\$1,124.60	\$544.12	\$561.18	\$46.05	\$1,151.35	\$25.50	\$0.18	\$1.07	\$26.75	2.3%	0.0%	0.1%	2.4%
50	15,000	\$1,157.86	\$1,402.50	\$106.68	\$2,667.04	\$1,221.31	\$1,402.95	\$109.34	\$2,733.60	\$63.45	\$0.45	\$2.66	\$66.56	2.4%	0.0%	0.1%	2.5%
100	30,000	\$2,223.26	\$2,805.00	\$209.51	\$5,237.77	\$2,349.96	\$2,805.90	\$214.83	\$5,370.69	\$126.70	\$0.90	\$5.32	\$132.92	2.4%	0.0%	0.1%	2.5%
150	45,000	\$3,288.66	\$4,207.50	\$312.34	\$7,808.50	\$3,478.61	\$4,208.85	\$320.31	\$8,007.77	\$189.95	\$1.35	\$7.97	\$199.27	2.4%	0.0%	0.1%	2.6%

Hours Use: 300

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$135.00		\$145.00
RE Growth Factor		\$11.85		\$11.85
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.37		\$4.37
Transmission Energy Charge	kWh x	\$0.01096		\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85		\$6.50
CapEx Factor	kW x	\$0.67		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00468		\$0.00409
Other Distribution Energy Charges	kWh x	\$0.00344		\$0.00496
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.09350		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)
- (2) Comp Att 12 Workpaper 5, Page 4, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 2

Sch. 5-D(1)-2

Hours Use: 300	Monthly Power kW	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)							
		Delivery	SOS	GET	Total	%	Delivery	SOS	GET	Total	%	\$							
												Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$544.12	\$561.18	\$46.05	\$1,151.35	\$549.98	\$561.18	\$46.30	\$1,157.46	0.5%	\$5.86	\$0.00	\$0.25	\$6.11	0.5%	0.0%	0.0%	0.0%	0.5%
50	15,000	\$1,221.31	\$1,402.95	\$109.34	\$2,733.60	\$1,239.71	\$1,402.95	\$110.11	\$2,752.77	0.7%	\$18.40	\$0.00	\$0.77	\$19.17	0.7%	0.0%	0.0%	0.0%	0.7%
100	30,000	\$2,349.96	\$2,805.90	\$214.83	\$5,370.69	\$2,389.26	\$2,805.90	\$216.47	\$5,411.63	0.7%	\$39.30	\$0.00	\$1.64	\$40.94	0.7%	0.0%	0.0%	0.0%	0.8%
150	45,000	\$3,478.61	\$4,208.85	\$320.31	\$8,007.77	\$3,538.81	\$4,208.85	\$322.82	\$8,070.48	0.8%	\$60.20	\$0.00	\$2.51	\$62.71	0.8%	0.0%	0.0%	0.0%	0.8%

(1) Proposed Rates, Year 1

Customer Charge	\$145.00	
RE Growth Factor	\$11.85	
LIHEAP Charge	\$0.81	
Transmission Demand Charge	\$4.37	kW x
Transmission Energy Charge	\$0.01097	kW/h x
Base Distribution Demand Charge-xcs 10 kW	\$6.50	kW x
CapEx Factor	\$0.00	kW x
Base Distribution Energy Charge	\$0.00409	kW/h x
Other Distribution Energy Charges	\$0.00496	kW/h x
Transition Energy Charge	\$0.00057	kW/h x
Energy Efficiency Program Charge	\$0.01154	kW/h x
Renewable Energy Distribution Charge	\$0.00688	kW/h x

(2) Proposed Rates, Year 2

Customer Charge	\$145.00	
RE Growth Factor	\$11.85	
LIHEAP Charge	\$0.81	
Transmission Demand Charge	\$4.37	
Transmission Energy Charge	\$0.01097	
Base Distribution Demand Charge-xcs 10 kW	\$6.75	
CapEx Factor	\$0.00	
Base Distribution Energy Charge	\$0.00465	
Other Distribution Energy Charges	\$0.00496	
Transition Energy Charge	\$0.00057	
Energy Efficiency Program Charge	\$0.01154	
Renewable Energy Distribution Charge	\$0.00688	
Gross Earnings Tax	4%	
Standard Offer Charge	\$0.09353	kW/h x

- (1) Sch. 5-D(1)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 3

Sch. 5-D(1)-3

Hours Use: 300	Monthly Power kW	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)							
		Delivery	SOS	GET	Total	%	Delivery	SOS	GET	Total	%	\$							
												Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$549.98	\$561.18	\$46.30	\$1,157.46	\$552.14	\$561.18	\$46.39	\$1,159.71	0.2%	\$2.16	\$0.00	\$0.09	\$2.25	0.2%	0.0%	0.0%	0.0%	0.2%
50	15,000	\$1,239.71	\$1,402.95	\$110.11	\$2,752.77	\$1,247.36	\$1,402.95	\$110.43	\$2,760.74	0.3%	\$7.65	\$0.00	\$0.32	\$7.97	0.3%	0.0%	0.0%	0.0%	0.3%
100	30,000	\$2,389.26	\$2,805.90	\$216.47	\$5,411.63	\$2,406.06	\$2,805.90	\$217.17	\$5,429.13	0.3%	\$16.80	\$0.00	\$0.70	\$17.50	0.3%	0.0%	0.0%	0.0%	0.3%
150	45,000	\$3,538.81	\$4,208.85	\$322.82	\$8,070.48	\$3,564.76	\$4,208.85	\$323.90	\$8,097.51	0.3%	\$25.95	\$0.00	\$1.08	\$27.03	0.3%	0.0%	0.0%	0.0%	0.3%

(1) Proposed Rates, Year 2

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00465
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

(2) Proposed Rates, Year 3

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.90
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00476
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

- (1) Sch. 5-D(1)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 1

Sch. 5-D(2)-1

Hours Use: 400	Monthly Power kW	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)					
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20	8,000	\$594.74	\$748.00	\$55.95	\$1,398.69	\$622.14	\$748.24	\$57.10	\$1,427.48	\$27.40	\$0.24	\$1.15	\$28.79	2.0%	0.0%	0.1%	2.1%
50	20,000	\$1,348.16	\$1,870.00	\$134.09	\$3,352.25	\$1,416.36	\$1,870.60	\$136.96	\$3,423.92	\$68.20	\$0.60	\$2.87	\$71.67	2.0%	0.0%	0.1%	2.1%
100	40,000	\$2,603.86	\$3,740.00	\$264.33	\$6,608.19	\$2,740.06	\$3,741.20	\$270.05	\$6,751.31	\$136.20	\$1.20	\$5.72	\$143.12	2.1%	0.0%	0.1%	2.2%
150	60,000	\$3,859.56	\$5,610.00	\$394.57	\$9,864.13	\$4,063.76	\$5,611.80	\$403.15	\$10,078.71	\$204.20	\$1.80	\$8.58	\$214.58	2.1%	0.0%	0.1%	2.2%

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$135.00		\$145.00
RE Growth Factor		\$11.85		\$11.85
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.37		\$4.37
Transmission Energy Charge	kW/h x	\$0.01096		\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85		\$6.50
CapEx Factor	kW x	\$0.67		\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00468		\$0.00409
Other Distribution Energy Charges	kW/h x	\$0.00344		\$0.00496
Transition Energy Charge	kW/h x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kW/h x	\$0.09350		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 2

Sch. 5-D(2)-2

Hours Use: 400	Monthly Power kW	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)							
		Delivery	SOS	GET	Total	%	Delivery	SOS	GET	Total	%	\$							
												Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$622.14	\$748.24	\$57.10	\$1,427.48	\$629.12	\$748.24	\$57.39	\$1,434.75	0.5%	\$6.98	\$0.00	\$0.29	\$7.27	0.5%	0.0%	0.0%	0.0%	0.5%
50	20,000	\$1,416.36	\$1,870.60	\$136.96	\$3,423.92	\$1,437.56	\$1,870.60	\$137.84	\$3,446.00	0.6%	\$21.20	\$0.00	\$0.88	\$22.08	0.6%	0.0%	0.0%	0.0%	0.6%
100	40,000	\$2,740.06	\$3,741.20	\$270.05	\$6,751.31	\$2,784.96	\$3,741.20	\$271.92	\$6,798.08	0.7%	\$44.90	\$0.00	\$1.87	\$46.77	0.7%	0.0%	0.0%	0.0%	0.7%
150	60,000	\$4,063.76	\$5,611.80	\$403.15	\$10,078.71	\$4,132.36	\$5,611.80	\$406.01	\$10,150.17	0.7%	\$68.60	\$0.00	\$2.86	\$71.46	0.7%	0.0%	0.0%	0.0%	0.7%

(1) Proposed Rates, Year 1

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.50
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00409
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

(2) Proposed Rates, Year 2

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00465
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

- (1) Sch. 5-D(2)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 3

Sch. 5-D(2)-3

Hours Use: 400	Monthly Power kW	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)					
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill			
														Delivery	SOS	GET	Total
20	8,000	\$629.12	\$748.24	\$57.39	\$1,434.75	\$631.50	\$748.24	\$57.49	\$1,437.23	\$2.38	\$0.00	\$0.10	\$2.48	0.2%	0.0%	0.0%	0.2%
50	20,000	\$1,437.56	\$1,870.60	\$137.84	\$3,446.00	\$1,445.76	\$1,870.60	\$138.18	\$3,454.54	\$8.20	\$0.00	\$0.34	\$8.54	0.2%	0.0%	0.0%	0.2%
100	40,000	\$2,784.96	\$3,741.20	\$271.92	\$6,798.08	\$2,802.86	\$3,741.20	\$272.67	\$6,816.73	\$17.90	\$0.00	\$0.75	\$18.65	0.3%	0.0%	0.0%	0.3%
150	60,000	\$4,132.36	\$5,611.80	\$406.01	\$10,150.17	\$4,159.96	\$5,611.80	\$407.16	\$10,178.92	\$27.60	\$0.00	\$1.15	\$28.75	0.3%	0.0%	0.0%	0.3%

(1) Proposed Rates, Year 2 (2) Proposed Rates, Year 3

	(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge	\$145.00	\$145.00
RE Growth Factor	\$11.85	\$11.85
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.37	\$4.37
Transmission Energy Charge	\$0.01097	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75	\$6.90
CapEx Factor	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00465	\$0.00476
Other Distribution Energy Charges	\$0.00496	\$0.00496
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.09353	\$0.09353

- (1) Sch. 5-D(2)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2



The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 1

Sch. 5-D(3)-1

Hours Use: 500	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)							
	Monthly Power kW	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill						
		\$	\$	\$	\$	\$	\$	\$	\$	Delivery	SOS	GET	Total			
20	\$670.86	\$935.00	\$66.91	\$1,672.77	\$700.16	\$935.30	\$68.14	\$1,703.60	\$29.30	\$0.30	\$1.23	\$30.83	1.8%	0.0%	0.1%	1.8%
50	\$1,538.46	\$2,337.50	\$161.50	\$4,037.46	\$1,611.41	\$2,338.25	\$164.57	\$4,114.23	\$72.95	\$0.75	\$3.07	\$76.77	1.8%	0.0%	0.1%	1.9%
100	\$2,984.46	\$4,675.00	\$319.14	\$7,978.60	\$3,130.16	\$4,676.50	\$325.28	\$8,131.94	\$145.70	\$1.50	\$6.14	\$153.34	1.8%	0.0%	0.1%	1.9%
150	\$4,430.46	\$7,012.50	\$476.79	\$11,919.75	\$4,648.91	\$7,014.75	\$485.99	\$12,149.65	\$218.45	\$2.25	\$9.20	\$229.90	1.8%	0.0%	0.1%	1.9%

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$135.00		\$145.00
RE Growth Factor		\$11.85		\$11.85
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.37		\$4.37
Transmission Energy Charge	kWh x	\$0.01096		\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85		\$6.50
CapEx Factor	kW x	\$0.67		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00468		\$0.00409
Other Distribution Energy Charges	kWh x	\$0.00344		\$0.00496
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.09350		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)
- (2) Comp Att 12 Workpaper 5, Page 4, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 2

Sch. 5-D(3)-2

Hours Use: 500	Monthly Power kW	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)					
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill			
														Delivery	SOS	GET	Total
20	10,000	\$700.16	\$935.30	\$68.14	\$1,703.60	\$708.26	\$935.30	\$68.48	\$1,712.04	\$8.10	\$0.00	\$0.34	\$8.44	0.5%	0.0%	0.0%	0.5%
50	25,000	\$1,611.41	\$2,338.25	\$164.57	\$4,114.23	\$1,635.41	\$2,338.25	\$165.57	\$4,139.23	\$24.00	\$0.00	\$1.00	\$25.00	0.6%	0.0%	0.0%	0.6%
100	50,000	\$3,130.16	\$4,676.50	\$325.28	\$8,131.94	\$3,180.66	\$4,676.50	\$327.38	\$8,184.54	\$50.50	\$0.00	\$2.10	\$52.60	0.6%	0.0%	0.0%	0.6%
150	75,000	\$4,648.91	\$7,014.75	\$485.99	\$12,149.65	\$4,725.91	\$7,014.75	\$489.19	\$12,229.85	\$77.00	\$0.00	\$3.20	\$80.20	0.6%	0.0%	0.0%	0.7%

(1) Proposed Rates, Year 1

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37 kW x
Transmission Energy Charge	\$0.01097 kW/h x
Base Distribution Demand Charge-xcs 10 kW	\$6.50 kW x
CapEx Factor	\$0.00 kW x
Base Distribution Energy Charge	\$0.00409 kW/h x
Other Distribution Energy Charges	\$0.00496 kW/h x
Transition Energy Charge	\$0.00057 kW/h x
Energy Efficiency Program Charge	\$0.01154 kW/h x
Renewable Energy Distribution Charge	\$0.00688 kW/h x
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353 kW/h x

(2) Proposed Rates, Year 2

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37 kW x
Transmission Energy Charge	\$0.01097 kW/h x
Base Distribution Demand Charge-xcs 10 kW	\$6.75 kW x
CapEx Factor	\$0.00 kW x
Base Distribution Energy Charge	\$0.00465 kW/h x
Other Distribution Energy Charges	\$0.00496 kW/h x
Transition Energy Charge	\$0.00057 kW/h x
Energy Efficiency Program Charge	\$0.01154 kW/h x
Renewable Energy Distribution Charge	\$0.00688 kW/h x
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353 kW/h x

- (1) Sch. 5-D(3)-1  
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 3

Sch. 5-D(3)-3

Hours Use: 500	Monthly Power kW	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)					
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill			
														Delivery	SOS	GET	Total
20	10,000	\$708.26	\$935.30	\$68.48	\$1,712.04	\$710.86	\$935.30	\$68.59	\$1,714.75	\$2.60	\$0.00	\$0.11	\$2.71	0.2%	0.0%	0.0%	0.2%
50	25,000	\$1,635.41	\$2,338.25	\$165.57	\$4,139.23	\$1,644.16	\$2,338.25	\$165.93	\$4,148.34	\$8.75	\$0.00	\$0.36	\$9.11	0.2%	0.0%	0.0%	0.2%
100	50,000	\$3,180.66	\$4,676.50	\$327.38	\$8,184.54	\$3,199.66	\$4,676.50	\$328.17	\$8,204.33	\$19.00	\$0.00	\$0.79	\$19.79	0.2%	0.0%	0.0%	0.2%
150	75,000	\$4,725.91	\$7,014.75	\$489.19	\$12,229.85	\$4,755.16	\$7,014.75	\$490.41	\$12,260.32	\$29.25	\$0.00	\$1.22	\$30.47	0.2%	0.0%	0.0%	0.2%

(1) Proposed Rates, Year 2 (2) Proposed Rates, Year 3

	(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge	\$145.00	\$145.00
RE Growth Factor	\$11.85	\$11.85
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.37	\$4.37
Transmission Energy Charge	\$0.01097	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75	\$6.90
CapEx Factor	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00465	\$0.00476
Other Distribution Energy Charges	\$0.00496	\$0.00496
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.09353	\$0.09353

- (1) Sch. 5-D(3)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 1

Sch. 5-D(4)-1

Hours Use: 600	Monthly Power kW	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)					
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20	12,000	\$746.98	\$1,122.00	\$77.87	\$1,946.85	\$778.18	\$1,122.36	\$79.19	\$1,979.73	\$31.20	\$0.36	\$1.32	\$32.88	1.6%	0.0%	0.1%	1.7%
50	30,000	\$1,728.76	\$2,805.00	\$188.91	\$4,722.67	\$1,806.46	\$2,805.90	\$192.18	\$4,804.54	\$77.70	\$0.90	\$3.27	\$81.87	1.6%	0.0%	0.1%	1.7%
100	60,000	\$3,365.06	\$5,610.00	\$373.96	\$9,349.02	\$3,520.26	\$5,611.80	\$380.50	\$9,512.56	\$155.20	\$1.80	\$6.54	\$163.54	1.7%	0.0%	0.1%	1.7%
150	90,000	\$5,001.36	\$8,415.00	\$559.02	\$13,975.38	\$5,234.06	\$8,417.70	\$568.82	\$14,220.58	\$232.70	\$2.70	\$9.80	\$245.20	1.7%	0.0%	0.1%	1.8%

	(1) Present Rates	(2) Proposed Rates, Year 1
Customer Charge	\$135.00	\$145.00
RE Growth Factor	\$11.85	\$11.85
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.37	\$4.37
Transmission Energy Charge	\$0.01096	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$4.85	\$6.50
CapEx Factor	\$0.67	\$0.00
Base Distribution Energy Charge	\$0.00468	\$0.00409
Other Distribution Energy Charges	\$0.00344	\$0.00496
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.09350	\$0.09353

(1) Comp Att 12 Workpaper 5, Page 4, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 2

Sch. 5-D(4)-2

Hours Use: 600	Monthly Power kW	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)						
		Delivery	SOS	GET	Total	%	Delivery	SOS	GET	Total	%	\$						
												Delivery	SOS	GET	Total	Delivery	SOS	GET
20	12,000	\$778.18	\$1,122.36	\$79.19	\$1,979.73	\$787.40	\$1,122.36	\$79.57	\$1,989.33	0.5%	\$9.22	\$0.00	\$0.38	\$9.60	0.0%	0.0%	0.0%	0.5%
50	30,000	\$1,806.46	\$2,805.90	\$192.18	\$4,804.54	\$1,833.26	\$2,805.90	\$193.30	\$4,832.46	0.6%	\$26.80	\$0.00	\$1.12	\$27.92	0.0%	0.0%	0.0%	0.6%
100	60,000	\$3,520.26	\$5,611.80	\$380.50	\$9,512.56	\$3,576.56	\$5,611.80	\$382.84	\$9,571.00	0.6%	\$56.10	\$0.00	\$2.34	\$58.44	0.0%	0.0%	0.0%	0.6%
150	90,000	\$5,234.06	\$8,417.70	\$568.82	\$14,220.58	\$5,319.46	\$8,417.70	\$572.38	\$14,309.54	0.6%	\$85.40	\$0.00	\$3.56	\$88.96	0.0%	0.0%	0.0%	0.6%

(1) Proposed Rates, Year 1

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.50
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00409
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688

(2) Proposed Rates, Year 2

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00465
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

- (1) Sch. 5-D(4)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 3

Sch. 5-D(4)-3

Hours Use: 600	Monthly Power kW	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)							
		Delivery	SOS	GET	Total	%	Delivery	SOS	GET	Total	%	\$							
												Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	12,000	\$787.40	\$1,122.36	\$79.57	\$1,989.33	\$790.22	\$1,122.36	\$79.69	\$1,992.27	0.1%	\$2.82	\$0.00	\$0.12	\$2.94	0.1%	0.0%	0.0%	0.0%	0.1%
50	30,000	\$1,833.26	\$2,805.90	\$193.30	\$4,832.46	\$1,842.56	\$2,805.90	\$193.69	\$4,842.15	0.2%	\$9.30	\$0.00	\$0.39	\$9.69	0.2%	0.0%	0.0%	0.0%	0.2%
100	60,000	\$3,576.36	\$5,611.80	\$382.84	\$9,571.00	\$3,596.46	\$5,611.80	\$383.68	\$9,591.94	0.2%	\$20.10	\$0.00	\$0.84	\$20.94	0.2%	0.0%	0.0%	0.0%	0.2%
150	90,000	\$5,319.46	\$8,417.70	\$572.38	\$14,309.54	\$5,350.36	\$8,417.70	\$573.67	\$14,341.73	0.2%	\$30.90	\$0.00	\$1.29	\$32.19	0.2%	0.0%	0.0%	0.0%	0.2%

(1) Proposed Rates, Year 2

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00465
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

(2) Proposed Rates, Year 3

Customer Charge	\$145.00
RE Growth Factor	\$11.85
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.37
Transmission Energy Charge	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.90
CapEx Factor	\$0.00
Base Distribution Energy Charge	\$0.00476
Other Distribution Energy Charges	\$0.00496
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.09353

- (1) Sch. 5-D(4)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates

Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 1

Sch. 5-E-1

Hours Use: 200

Monthly Power kW	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$3,419.07	\$2,576.00	\$249.79	\$6,244.86	\$3,691.96	\$2,577.20	\$261.22	\$6,530.38	\$272.89	\$1.20	\$11.43	\$285.52	4.4%	0.0%	0.2%	4.6%
750	\$12,737.17	\$9,660.00	\$933.22	\$23,330.39	\$13,271.86	\$9,664.50	\$955.68	\$23,892.04	\$534.69	\$4.50	\$22.46	\$561.65	2.3%	0.0%	0.1%	2.4%
1,000	\$16,972.67	\$12,880.00	\$1,243.86	\$31,096.53	\$17,626.36	\$12,886.00	\$1,271.35	\$31,783.71	\$653.69	\$6.00	\$27.49	\$687.18	2.1%	0.0%	0.1%	2.2%
1,500	\$25,443.67	\$19,320.00	\$1,865.15	\$46,628.82	\$26,335.36	\$19,329.00	\$1,902.68	\$47,567.04	\$891.69	\$9.00	\$37.53	\$938.22	1.9%	0.0%	0.1%	2.0%
2,500	\$42,385.67	\$32,200.00	\$3,107.74	\$77,693.41	\$43,753.36	\$32,215.00	\$3,165.35	\$79,133.71	\$1,367.69	\$15.00	\$57.61	\$1,440.30	1.8%	0.0%	0.1%	1.9%

	(1) Present Rates	(2) Proposed Rates, Year 1
Customer Charge	\$825.00	\$1,100.00
RE Growth Factor	\$86.86	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.69	\$4.43
Transmission Energy Charge	\$0.01123	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$3.70	\$5.00
CapEx Factor - > 200 kW	\$0.71	\$0.00
Base Distribution Energy Charge	\$0.00551	\$0.00385
Other Distribution Energy Charges	\$0.00349	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06440	\$0.06443

(1) Comp Att 12 Workpaper 5, Page 5, Column (a)  
(2) Comp Att 12 Workpaper 5, Page 5, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 2

Sch. 5-E-2

Hours Use: 200

Monthly Power kW	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$3,691.96	\$2,577.20	\$261.22	\$6,530.38	\$3,705.16	\$2,577.20	\$261.77	\$6,544.13	\$13.20	\$0.00	\$0.55	\$13.75	0.2%	0.0%	0.0%	0.2%
750	\$13,271.86	\$9,664.50	\$955.68	\$23,892.04	\$13,431.36	\$9,664.50	\$962.33	\$24,058.19	\$159.50	\$0.00	\$6.65	\$166.15	0.7%	0.0%	0.0%	0.7%
1,000	\$17,626.36	\$12,886.00	\$1,271.35	\$31,783.71	\$17,852.36	\$12,886.00	\$1,280.77	\$32,019.13	\$226.00	\$0.00	\$9.42	\$235.42	0.7%	0.0%	0.0%	0.7%
1,500	\$26,335.36	\$19,329.00	\$1,902.68	\$47,567.04	\$26,694.36	\$19,329.00	\$1,917.64	\$47,941.00	\$359.00	\$0.00	\$14.96	\$373.96	0.8%	0.0%	0.0%	0.8%
2,500	\$43,753.36	\$32,215.00	\$3,165.35	\$79,133.71	\$44,378.36	\$32,215.00	\$3,191.39	\$79,784.75	\$625.00	\$0.00	\$26.04	\$651.04	0.8%	0.0%	0.0%	0.8%

	(1) Proposed Rates, Year 1	(2) Proposed Rates, Year 2
Customer Charge	\$1,100.00	\$1,100.00
RE Growth Factor	\$107.55	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.43	\$4.43
Transmission Energy Charge	\$0.01206	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.00	\$5.20
CapEx Factor - > 200 kW	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00385	\$0.00418
Other Distribution Energy Charges	\$0.00504	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06443	\$0.06443

- (1) Sch. 5-E-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 1



The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 3

Sch. 5-E-3

Hours Use: 200

Monthly Power kW	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$3,705.16	\$2,577.20	\$261.77	\$6,544.13	\$3,709.96	\$2,577.20	\$261.97	\$6,549.13	\$4.80	\$0.00	\$0.20	\$5.00	0.1%	0.0%	0.0%	0.1%
750	\$13,431.36	\$9,664.50	\$962.33	\$24,058.19	\$13,504.36	\$9,664.50	\$965.37	\$24,134.23	\$73.00	\$0.00	\$3.04	\$76.04	0.3%	0.0%	0.0%	0.3%
1,000	\$17,852.36	\$12,886.00	\$1,280.77	\$32,019.13	\$17,956.36	\$12,886.00	\$1,285.10	\$32,127.46	\$104.00	\$0.00	\$4.33	\$108.33	0.3%	0.0%	0.0%	0.3%
1,500	\$26,694.36	\$19,329.00	\$1,917.64	\$47,941.00	\$26,860.36	\$19,329.00	\$1,924.56	\$48,113.92	\$166.00	\$0.00	\$6.92	\$172.92	0.3%	0.0%	0.0%	0.4%
2,500	\$44,378.36	\$32,215.00	\$3,191.39	\$79,784.75	\$44,668.36	\$32,215.00	\$3,203.47	\$80,086.83	\$290.00	\$0.00	\$12.08	\$302.08	0.4%	0.0%	0.0%	0.4%

(1) Proposed Rates, Year 2

(2) Proposed Rates, Year 3

Customer Charge	\$1,100.00	\$1,100.00
RE Growth Factor	\$107.55	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.43	\$4.43
Transmission Energy Charge	\$0.01206	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.20	\$5.30
CapEx Factor - > 200 kW	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00418	\$0.00430
Other Distribution Energy Charges	\$0.00504	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06443	\$0.06443

- (1) Sch. 5-E-2  
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 1

Sch. 5-E(1)-1

Hours Use: 300

Monthly Power kW	Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)						
	Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	Total	\$			% of Total Bill			
											Delivery	SOS	GET	Delivery	SOS	GET	Delivery
200	\$4,203.27	\$3,864.00	\$336.14	\$8,403.41	\$8,704.75	\$4,490.76	\$3,865.80	\$348.19	\$8,704.75	\$301.34	\$1.80	\$12.05	\$301.34	3.4%	0.0%	0.1%	3.6%
750	\$15,677.92	\$14,490.00	\$1,257.00	\$31,424.92	\$32,045.95	\$16,267.36	\$14,496.75	\$1,281.84	\$32,045.95	\$621.03	\$6.75	\$24.84	\$621.03	1.9%	0.0%	0.1%	2.0%
1,000	\$20,893.67	\$19,320.00	\$1,675.57	\$41,889.24	\$42,655.58	\$21,620.36	\$19,329.00	\$1,706.22	\$42,655.58	\$766.34	\$9.00	\$30.65	\$766.34	1.7%	0.0%	0.1%	1.8%
1,500	\$31,325.17	\$28,980.00	\$2,512.72	\$62,817.89	\$63,874.85	\$32,326.36	\$28,993.50	\$2,554.99	\$63,874.85	\$1,056.96	\$13.50	\$42.27	\$1,056.96	1.6%	0.0%	0.1%	1.7%
2,500	\$52,188.17	\$48,300.00	\$4,187.01	\$104,675.18	\$106,313.40	\$53,738.36	\$48,322.50	\$4,252.54	\$106,313.40	\$1,638.22	\$22.50	\$65.53	\$1,638.22	1.5%	0.0%	0.1%	1.6%

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge	\$825.00	\$1,100.00
RE Growth Factor	\$86.86	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.69	\$4.43
Transmission Energy Charge	\$0.01123	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$3.70	\$5.00
CapEx Factor - > 200 kW	\$0.71	\$0.00
Base Distribution Energy Charge	\$0.00551	\$0.00385
Other Distribution Energy Charges	\$0.00349	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06440	\$0.06443

- (1) Comp Att 12 Workpaper 5, Page 5, Column (a)
- (2) Comp Att 12 Workpaper 5, Page 5, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 2

Sch. 5-E(1)-2

Hours Use: 300

Monthly Power kW	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$4,490.76	\$3,865.80	\$348.19	\$8,704.75	\$4,510.56	\$3,865.80	\$349.02	\$8,725.38	\$19.80	\$0.00	\$0.83	\$20.63	0.2%	0.0%	0.0%	0.2%
750	\$16,267.36	\$14,496.75	\$1,281.84	\$32,045.95	\$16,451.61	\$14,496.75	\$1,289.52	\$32,237.88	\$184.25	\$0.00	\$7.68	\$191.93	0.6%	0.0%	0.0%	0.6%
1,000	\$21,620.36	\$19,329.00	\$1,706.22	\$42,655.58	\$21,879.36	\$19,329.00	\$1,717.02	\$42,925.38	\$259.00	\$0.00	\$10.80	\$269.80	0.6%	0.0%	0.0%	0.6%
1,500	\$32,326.36	\$28,993.50	\$2,554.99	\$63,874.85	\$32,734.86	\$28,993.50	\$2,572.02	\$64,300.38	\$408.50	\$0.00	\$17.03	\$425.53	0.6%	0.0%	0.0%	0.7%
2,500	\$53,738.36	\$48,322.50	\$4,252.54	\$106,313.40	\$54,445.86	\$48,322.50	\$4,282.02	\$107,050.38	\$707.50	\$0.00	\$29.48	\$736.98	0.7%	0.0%	0.0%	0.7%

(1) Proposed Rates, Year 1

(2) Proposed Rates, Year 2

Customer Charge	\$1,100.00		\$1,100.00
RE Growth Factor	\$107.55		\$107.55
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.43	kW x	\$4.43
Transmission Energy Charge	\$0.01206	kWh x	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.00	kW x	\$5.20
CapEx Factor - > 200 kW	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00385	kWh x	\$0.00418
Other Distribution Energy Charges	\$0.00504	kWh x	\$0.00504
Transition Energy Charge	\$0.00057	kWh x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kWh x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kWh x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.06443	kWh x	\$0.06443

(1) E(1)-1  
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(1)-3

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 3

Hours Use: 300

Monthly Power kW	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$4,510.56	\$3,865.80	\$349.02	\$8,725.38	\$4,517.76	\$3,865.80	\$349.32	\$8,732.88	\$7.20	\$0.00	\$0.30	\$7.50	0.1%	0.0%	0.0%	0.1%
750	\$16,451.61	\$14,496.75	\$1,289.52	\$32,237.88	\$16,533.61	\$14,496.75	\$1,292.93	\$32,323.29	\$82.00	\$0.00	\$3.41	\$85.41	0.3%	0.0%	0.0%	0.3%
1,000	\$21,879.36	\$19,329.00	\$1,717.02	\$42,925.38	\$21,995.36	\$19,329.00	\$1,721.85	\$43,046.21	\$116.00	\$0.00	\$4.83	\$120.83	0.3%	0.0%	0.0%	0.3%
1,500	\$32,734.86	\$28,993.50	\$2,572.02	\$64,300.38	\$32,918.86	\$28,993.50	\$2,579.68	\$64,492.04	\$184.00	\$0.00	\$7.66	\$191.66	0.3%	0.0%	0.0%	0.3%
2,500	\$54,445.86	\$48,322.50	\$4,282.02	\$107,050.38	\$54,765.86	\$48,322.50	\$4,295.35	\$107,383.71	\$320.00	\$0.00	\$13.33	\$333.33	0.3%	0.0%	0.0%	0.3%

(1) Proposed Rates, Year 2

Customer Charge	\$1,100.00	
RE Growth Factor	\$107.55	
LIHEAP Charge	\$0.81	
Transmission Demand Charge	\$4.43	kW x
Transmission Energy Charge	\$0.01206	kWh x
Base Distribution Demand Charge - > 200 kW	\$5.20	kW x
CapEx Factor - > 200 kW	\$0.00	kW x
Base Distribution Energy Charge	\$0.00418	kWh x
Other Distribution Energy Charges	\$0.00504	kWh x
Transition Energy Charge	\$0.00057	kWh x
Energy Efficiency Program Charge	\$0.01154	kWh x
Renewable Energy Distribution Charge	\$0.00688	kWh x
Gross Earnings Tax	4%	
Standard Offer Charge	\$0.06443	kWh x

(2) Proposed Rates, Year 3

Customer Charge	\$1,100.00	
RE Growth Factor	\$107.55	
LIHEAP Charge	\$0.81	
Transmission Demand Charge	\$4.43	kW x
Transmission Energy Charge	\$0.01206	kWh x
Base Distribution Demand Charge - > 200 kW	\$5.30	kW x
CapEx Factor - > 200 kW	\$0.00	kW x
Base Distribution Energy Charge	\$0.00430	kWh x
Other Distribution Energy Charges	\$0.00504	kWh x
Transition Energy Charge	\$0.00057	kWh x
Energy Efficiency Program Charge	\$0.01154	kWh x
Renewable Energy Distribution Charge	\$0.00688	kWh x
Gross Earnings Tax	4%	
Standard Offer Charge	\$0.06443	kWh x

(1) Sch. 5-E(1)-2

(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2



The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 2

Sch. 5-E(2)-2

Hours Use: 400

Monthly Power kW	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$5,289.56	\$5,154.40	\$435.17	\$10,879.13	\$5,315.96	\$5,154.40	\$436.27	\$10,906.63	\$26.40	\$0.00	\$1.10	\$27.50	0.2%	0.0%	0.0%	0.3%
750	\$19,262.86	\$19,329.00	\$1,607.99	\$40,199.85	\$19,471.86	\$19,329.00	\$1,616.70	\$40,417.56	\$209.00	\$0.00	\$8.71	\$217.71	0.5%	0.0%	0.0%	0.5%
1,000	\$25,614.36	\$25,772.00	\$2,141.10	\$53,527.46	\$25,906.36	\$25,772.00	\$2,153.27	\$53,831.63	\$292.00	\$0.00	\$12.17	\$304.17	0.5%	0.0%	0.0%	0.6%
1,500	\$38,317.36	\$38,658.00	\$3,207.31	\$80,182.67	\$38,775.36	\$38,658.00	\$3,226.39	\$80,659.75	\$458.00	\$0.00	\$19.08	\$477.08	0.6%	0.0%	0.0%	0.6%
2,500	\$63,723.36	\$64,430.00	\$5,339.72	\$133,493.08	\$64,513.36	\$64,430.00	\$5,372.64	\$134,316.00	\$790.00	\$0.00	\$32.92	\$822.92	0.6%	0.0%	0.0%	0.6%

(1) Proposed Rates, Year 1

Customer Charge	\$1,100.00
RE Growth Factor	\$107.55
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.43
Transmission Energy Charge	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.20
CapEx Factor - > 200 kW	\$0.00
Base Distribution Energy Charge	\$0.00418
Other Distribution Energy Charges	\$0.00504
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.06443

(2) Proposed Rates, Year 2

Customer Charge	\$1,100.00
RE Growth Factor	\$107.55
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.43
Transmission Energy Charge	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.20
CapEx Factor - > 200 kW	\$0.00
Base Distribution Energy Charge	\$0.00418
Other Distribution Energy Charges	\$0.00504
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.06443

- (1) Sch. 5-E(2)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 3

Sch. 5-E(2)-3

Hours Use: 400

Monthly Power kW	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill
200	\$5,315.96	\$5,154.40	\$436.27	\$10,906.63	\$5,325.56	\$5,154.40	\$436.67	\$10,916.63	\$9.60	\$0.00	\$0.40	\$10.00	0.1%
750	\$19,471.86	\$19,329.00	\$1,616.70	\$40,417.56	\$19,562.86	\$19,329.00	\$1,620.49	\$40,512.35	\$91.00	\$0.00	\$3.79	\$94.79	0.2%
1,000	\$25,906.36	\$25,772.00	\$2,153.27	\$53,831.63	\$26,034.36	\$25,772.00	\$2,158.60	\$53,964.96	\$128.00	\$0.00	\$5.33	\$133.33	0.2%
1,500	\$38,775.36	\$38,658.00	\$3,226.39	\$80,659.75	\$38,977.36	\$38,658.00	\$3,234.81	\$80,870.17	\$202.00	\$0.00	\$8.42	\$210.42	0.3%
2,500	\$64,513.36	\$64,430.00	\$5,372.64	\$134,316.00	\$64,863.36	\$64,430.00	\$5,387.22	\$134,680.58	\$350.00	\$0.00	\$14.58	\$364.58	0.3%

(1) Proposed Rates, Year 2      (2) Proposed Rates, Year 3

Customer Charge	\$1,100.00		\$1,100.00
RE Growth Factor	\$107.55		\$107.55
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.43	kW x	\$4.43
Transmission Energy Charge	\$0.01206	kWh x	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.20	kW x	\$5.30
CapEx Factor - > 200 kW	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00418	kWh x	\$0.00430
Other Distribution Energy Charges	\$0.00504	kWh x	\$0.00504
Transition Energy Charge	\$0.00057	kWh x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kWh x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kWh x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.06443	kWh x	\$0.06443

- (1) Sch. 5-E(2)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 1

Sch. 5-E(3)-1

Hours Use: 500

Monthly Power kW	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill
200	\$5,771.67	\$6,440.00	\$508.82	\$12,720.49	\$6,088.36	\$6,443.00	\$522.14	\$13,053.50	\$316.69	\$3.00	\$13.32	\$333.01	2.6%
750	\$21,559.42	\$24,150.00	\$1,904.56	\$47,613.98	\$22,258.36	\$24,161.25	\$1,934.15	\$48,353.76	\$698.94	\$11.25	\$29.59	\$739.78	1.6%
1,000	\$28,735.67	\$32,200.00	\$2,538.99	\$63,474.66	\$29,608.36	\$32,215.00	\$2,575.97	\$64,399.33	\$872.69	\$15.00	\$36.98	\$924.67	1.5%
1,500	\$43,088.17	\$48,300.00	\$3,807.84	\$95,196.01	\$44,308.36	\$48,322.50	\$3,859.62	\$96,490.48	\$1,220.19	\$22.50	\$51.78	\$1,294.47	1.4%
2,500	\$71,793.17	\$80,500.00	\$6,345.55	\$158,638.72	\$73,708.36	\$80,537.50	\$6,426.91	\$160,672.77	\$1,915.19	\$37.50	\$81.36	\$2,034.05	1.3%

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge	\$825.00	\$1,100.00
RE Growth Factor	\$86.86	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.69	\$4.43
Transmission Energy Charge	\$0.01123	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$3.70	\$5.00
CapEx Factor - > 200 kW	\$0.71	\$0.00
Base Distribution Energy Charge	\$0.00551	\$0.00385
Other Distribution Energy Charges	\$0.00349	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06440	\$0.06443

- (1) Comp Att 12 Workpaper 5, Page 5, Column (a)
- (2) Comp Att 12 Workpaper 5, Page 5, Column (b)



The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 2

Sch. 5-E(3)-2

Hours Use: 500

Monthly Power kW	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$6,088.36	\$6,443.00	\$522.14	\$13,053.50	\$6,121.36	\$6,443.00	\$523.52	\$13,087.88	\$33.00	\$0.00	\$1.38	\$34.38	0.3%	0.0%	0.0%	0.3%
750	\$22,258.36	\$24,161.25	\$1,934.15	\$48,353.76	\$22,492.11	\$24,161.25	\$1,943.89	\$48,597.25	\$233.75	\$0.00	\$9.74	\$243.49	0.5%	0.0%	0.0%	0.5%
1,000	\$29,608.36	\$32,215.00	\$2,575.97	\$64,399.33	\$29,933.36	\$32,215.00	\$2,589.52	\$64,737.88	\$325.00	\$0.00	\$13.55	\$338.55	0.5%	0.0%	0.0%	0.5%
1,500	\$44,308.36	\$48,322.50	\$3,859.62	\$96,490.48	\$44,815.86	\$48,322.50	\$3,880.77	\$97,019.13	\$507.50	\$0.00	\$21.15	\$528.65	0.5%	0.0%	0.0%	0.5%
2,500	\$73,708.36	\$80,537.50	\$6,426.91	\$160,672.77	\$74,580.86	\$80,537.50	\$6,463.27	\$161,581.63	\$872.50	\$0.00	\$36.36	\$908.86	0.5%	0.0%	0.0%	0.6%

(1) Proposed Rates, Year 1 (2) Proposed Rates, Year 2

Customer Charge		\$1,100.00		\$1,100.00
RE Growth Factor		\$107.55		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.00		\$5.20
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00385		\$0.00418
Other Distribution Energy Charges	kWh x	\$0.00504		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06443		\$0.06443

- (1) Sch. 5-E(3)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 3

Sch. 5-E(3)-3

Hours Use: 500

Monthly Power kW	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill
200	\$6,121.36	\$6,443.00	\$523.52	\$13,087.88	\$6,133.36	\$6,443.00	\$524.02	\$13,100.38	\$12.00	\$0.00	\$0.50	\$12.50	0.1%
750	\$22,492.11	\$24,161.25	\$1,943.89	\$48,597.25	\$22,592.11	\$24,161.25	\$1,948.06	\$48,701.42	\$100.00	\$0.00	\$4.17	\$104.17	0.2%
1,000	\$29,933.36	\$32,215.00	\$2,589.52	\$64,737.88	\$30,073.36	\$32,215.00	\$2,595.35	\$64,883.71	\$140.00	\$0.00	\$5.83	\$145.83	0.2%
1,500	\$44,815.86	\$48,322.50	\$3,880.77	\$97,019.13	\$45,035.86	\$48,322.50	\$3,889.93	\$97,248.29	\$220.00	\$0.00	\$9.16	\$229.16	0.2%
2,500	\$74,580.86	\$80,537.50	\$6,463.27	\$161,581.63	\$74,960.86	\$80,537.50	\$6,479.10	\$161,977.46	\$380.00	\$0.00	\$15.83	\$395.83	0.2%

(1) Proposed Rates, Year 2 (2) Proposed Rates, Year 3

Customer Charge	\$1,100.00	\$1,100.00
RE Growth Factor	\$107.55	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.43	\$4.43
Transmission Energy Charge	\$0.01206	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.20	\$5.30
CapEx Factor - > 200 kW	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00418	\$0.00430
Other Distribution Energy Charges	\$0.00504	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06443	\$0.06443

- (1) Sch. 5-E(3)-2  
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 1

Sch. 5-E(4)-1

Hours Use: 600

Monthly Power kW	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
200	\$6,555.87	\$7,728.00	\$595.16	\$14,879.03	\$6,887.16	\$7,731.60	\$609.12	\$15,227.88	\$331.29	\$3.60	\$13.96	\$348.85
750	\$24,500.17	\$28,980.00	\$2,228.34	\$55,708.51	\$25,253.86	\$28,993.50	\$2,260.31	\$56,507.67	\$753.69	\$13.50	\$31.97	\$799.16
1,000	\$32,656.67	\$38,640.00	\$2,970.69	\$74,267.36	\$33,602.36	\$38,658.00	\$3,010.85	\$75,271.21	\$945.69	\$18.00	\$40.16	\$1,005.85
1,500	\$48,969.67	\$57,960.00	\$4,455.40	\$111,385.07	\$50,299.36	\$57,987.00	\$4,511.93	\$112,798.29	\$1,329.69	\$27.00	\$56.53	\$1,413.22
2,500	\$81,595.67	\$96,600.00	\$7,424.82	\$185,620.49	\$83,693.36	\$96,645.00	\$7,514.10	\$187,852.46	\$2,097.69	\$45.00	\$89.28	\$2,231.97

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$825.00		\$1,100.00
RE Growth Factor		\$86.86		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.69		\$4.43
Transmission Energy Charge	kWh x	\$0.01123		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$3.70		\$5.00
CapEx Factor - > 200 kW	kW x	\$0.71		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00551		\$0.00385
Other Distribution Energy Charges	kWh x	\$0.00349		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06440		\$0.06443

- (1) Comp Att 12 Workpaper 5, Page 5, Column (a)
- (2) Comp Att 12 Workpaper 5, Page 5, Column (b)

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 2

Sch. 5-E(4)-2

Hours Use: 600

Monthly Power kW	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	% of Total Bill
200	\$6,887.16	\$7,731.60	\$609.12	\$15,227.88	\$6,926.76	\$7,731.60	\$610.77	\$15,269.13	\$39.60	\$0.00	\$1.65	\$41.25	0.3%
750	\$25,253.86	\$28,993.50	\$2,260.31	\$56,507.67	\$25,512.36	\$28,993.50	\$2,271.08	\$56,776.94	\$258.50	\$0.00	\$10.77	\$269.27	0.5%
1,000	\$33,602.36	\$38,658.00	\$3,010.85	\$75,271.21	\$33,960.36	\$38,658.00	\$3,025.77	\$75,644.13	\$358.00	\$0.00	\$14.92	\$372.92	0.5%
1,500	\$50,299.36	\$57,987.00	\$4,511.93	\$112,798.29	\$50,856.36	\$57,987.00	\$4,535.14	\$113,378.50	\$557.00	\$0.00	\$23.21	\$580.21	0.5%
2,500	\$83,693.36	\$96,645.00	\$7,514.10	\$187,852.46	\$84,648.36	\$96,645.00	\$7,553.89	\$188,847.25	\$955.00	\$0.00	\$39.79	\$994.79	0.5%

	(1) Proposed Rates, Year 1	(2) Proposed Rates, Year 2
Customer Charge	\$1,100.00	\$1,100.00
RE Growth Factor	\$107.55	\$107.55
LIHEAP Charge	\$0.81	\$0.81
Transmission Demand Charge	\$4.43	\$4.43
Transmission Energy Charge	\$0.01206	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.00	\$5.20
CapEx Factor - > 200 kW	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00385	\$0.00418
Other Distribution Energy Charges	\$0.00504	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	\$0.06443	\$0.06443

- (1) Sch. 5-E(4)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 3

Sch. 5-E(4)-3

Hours Use: 600

Monthly Power kW	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)							
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	\$6,926.76	\$7,731.60	\$610.77	\$15,269.13	\$6,941.16	\$7,731.60	\$611.37	\$15,284.13	\$14.40	\$0.00	\$0.60	\$15.00	0.1%	0.0%	0.0%	0.1%
750	\$25,512.36	\$28,993.50	\$2,271.08	\$56,776.94	\$25,621.36	\$28,993.50	\$2,275.62	\$56,890.48	\$109.00	\$0.00	\$4.54	\$113.54	0.2%	0.0%	0.0%	0.2%
1,000	\$33,960.36	\$38,658.00	\$3,025.77	\$75,644.13	\$34,112.36	\$38,658.00	\$3,032.10	\$75,802.46	\$152.00	\$0.00	\$6.33	\$158.33	0.2%	0.0%	0.0%	0.2%
1,500	\$50,856.36	\$57,987.00	\$4,535.14	\$113,378.50	\$51,094.36	\$57,987.00	\$4,545.06	\$113,626.42	\$238.00	\$0.00	\$9.92	\$247.92	0.2%	0.0%	0.0%	0.2%
2,500	\$84,648.36	\$96,645.00	\$7,553.89	\$188,847.25	\$85,058.36	\$96,645.00	\$7,570.97	\$189,274.33	\$410.00	\$0.00	\$17.08	\$427.08	0.2%	0.0%	0.0%	0.2%

(1) Proposed Rates, Year 2

Customer Charge	\$1,100.00
RE Growth Factor	\$107.55
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.43
Transmission Energy Charge	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.20
CapEx Factor - > 200 kW	\$0.00
Base Distribution Energy Charge	\$0.00418
Other Distribution Energy Charges	\$0.00504
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.06443

(2) Proposed Rates, Year 3

Customer Charge	\$1,100.00
RE Growth Factor	\$107.55
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$4.43
Transmission Energy Charge	\$0.01206
Base Distribution Demand Charge - > 200 kW	\$5.30
CapEx Factor - > 200 kW	\$0.00
Base Distribution Energy Charge	\$0.00430
Other Distribution Energy Charges	\$0.00504
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00688
Gross Earnings Tax	4%
Standard Offer Charge	\$0.06443

- (1) Sch. 5-E(4)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company  
Calculation of Monthly Typical Bill  
Total Bill Impact of Proposed Rates  
Rates Applicable to G-62 Rate Customers Transferring to G-32, Year 1

Monthly Power kW	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)								
	G-62		G-32		G-62		G-32		\$		% of Total Bill						
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total					
8,129	4,393,558	\$241,005	\$282,945	\$21,831	\$545,781	\$252,340	\$283,077	\$22,309	\$557,726	\$11,335	\$132	\$478	\$11,944	2.1%	0.0%	0.1%	2.2%
14,888	7,689,290	\$412,420	\$495,190	\$37,817	\$945,427	\$447,709	\$495,421	\$39,297	\$982,427	\$35,289	\$231	\$1,480	\$37,000	3.7%	0.0%	0.2%	3.9%
11,828	6,040,116	\$328,996	\$388,983	\$29,916	\$747,895	\$352,984	\$389,165	\$30,923	\$773,071	\$23,988	\$181	\$1,007	\$25,177	3.2%	0.0%	0.1%	3.4%
10,615	5,313,608	\$293,237	\$342,196	\$26,476	\$661,910	\$312,537	\$342,356	\$27,287	\$682,180	\$19,300	\$159	\$811	\$20,270	2.9%	0.0%	0.1%	3.1%
7,618	3,433,890	\$87,274	\$22,147	\$4,559	\$113,980	\$85,776	\$22,157	\$4,497	\$112,430	(\$1,498)	\$10	(\$62)	(\$1,550)	(1.3%)	0.0%	(0.1%)	(1.4%)
6,906	3,830,594	\$211,231	\$246,690	\$19,080	\$477,001	\$218,330	\$246,805	\$19,381	\$484,516	\$7,099	\$115	\$301	\$7,514	1.5%	0.0%	0.1%	1.6%
6,060	1,989,712	\$136,862	\$128,137	\$11,042	\$276,041	\$136,819	\$128,197	\$11,042	\$276,058	(\$44)	\$60	\$1	\$17	(0.0%)	0.0%	0.0%	0.0%
4,771	2,449,635	\$144,490	\$157,756	\$12,594	\$314,840	\$143,035	\$157,830	\$12,536	\$313,401	(\$1,455)	\$73	(\$58)	(\$1,439)	(0.5%)	0.0%	(0.0%)	(0.5%)
3,375	1,481,599	\$98,442	\$95,415	\$8,077	\$201,935	\$91,207	\$95,459	\$7,778	\$194,444	(\$7,236)	\$44	(\$300)	(\$7,491)	(3.6%)	0.0%	(0.1%)	(3.7%)
2,915	933,454	\$74,785	\$60,114	\$5,621	\$140,520	\$64,981	\$60,142	\$5,213	\$130,336	(\$9,804)	\$28	(\$407)	(\$10,184)	(7.0%)	0.0%	(0.3%)	(7.2%)
2,504	1,296,338	\$85,224	\$83,484	\$7,030	\$175,738	\$75,597	\$83,523	\$6,630	\$165,750	(\$9,628)	\$39	(\$400)	(\$9,988)	(5.5%)	0.0%	(0.2%)	(5.7%)
448	178,298	\$28,800	\$11,482	\$1,678	\$41,961	\$11,550	\$11,488	\$960	\$23,998	(\$17,250)	\$5	(\$719)	(\$17,963)	(41.1%)	0.0%	(1.7%)	(42.8%)
154	34,286	\$21,325	\$2,208	\$981	\$24,514	\$3,033	\$2,209	\$218	\$5,460	(\$18,292)	\$1	(\$762)	(\$19,054)	(74.6%)	0.0%	(3.1%)	(77.7%)

G-32

	(1) Present Rates		(2) Proposed Rates, Year 1	
	G-62	G-32	G-62	G-32
#REF!	\$17,000.00	\$1,100.00	\$1,100.00	\$1,100.00
#REF!	\$1,928.08	\$107.55	\$107.55	\$107.55
#REF!	\$0.81	\$0.81	\$0.81	\$0.81
#REF!	\$3.40	\$4.43	\$4.43	\$4.43
#REF!	\$0.01524	\$0.01206	\$0.01206	\$0.01206
#REF!	\$2.99	\$5.00	\$5.00	\$5.00
0	\$0.36	\$0.00	\$0.00	\$0.00
CapEx Factor - > 200 kW	\$0.55	\$0.00	\$0.00	\$0.00
Base Distribution Energy Charge	\$0.00	\$0.00385	\$0.00385	\$0.00385
Other Distribution Energy Charges	\$0.00282	\$0.00504	\$0.00504	\$0.00504
Transition Energy Charge	\$0.00057	\$0.00057	\$0.00057	\$0.00057
Energy Efficiency Program Charge	\$0.01154	\$0.01154	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	\$0.00688	\$0.00688	\$0.00688
Gross Earnings Tax	4%	4%	4%	4%
Standard Offer Charge	\$0.06440	\$0.06443	\$0.06443	\$0.06443

(1) Comp Att 12 Worksheet 5, Page 6, Column (a)  
(2) Comp Att 12 Worksheet 5, Page 6, Column (b)

The Narragansett Electric Company  
 Streetlights Annual Bill Impacts

Luminaire/ Standard Type	Lumens Description	Annual kWh	RE Growth Charge	Current Lum / Std Price	Per kWh \$0.16361			Per kWh \$0.15096			Per kWh \$0.15096			Year 3 v Year 2 Annual % Impact	Year 3 v Year 2 Annual % Impact
					Year 1 Proposed Annual Bill	Year 1 Proposed Annual Impact	Year 1 Annual % Impact	Year 2 Proposed Annual Bill	Year 2 Proposed Annual Impact	Year 2 Annual % Impact	Year 3 Proposed Annual Bill	Year 3 Proposed Annual Impact	Year 3 Annual % Impact		
Incandescent	LUM INC R/WY 105W	443	\$4.68	\$77.43	\$78.72	\$150.28	\$81.61	\$153.17	\$2.89	1.9%	\$82.83	\$154.39	\$1.22	0.8%	
	LUM INC R/WY 205W (S-14 Only)	860	\$4.68	\$222.81	\$78.72	\$213.23	\$81.61	\$216.12	\$2.89	1.4%	\$82.83	\$217.34	\$1.22	0.6%	
Mercury Vapor	LUM MV R/WY 100W	543	\$4.68	\$78.06	\$82.62	\$169.27	\$85.65	\$172.30	\$3.03	1.8%	\$86.93	\$173.58	\$1.28	0.7%	
	LUM MV R/WY 175W	881	\$4.68	\$226.88	\$82.62	\$220.30	\$85.65	\$223.33	\$3.03	1.4%	\$86.93	\$224.61	\$1.28	0.6%	
	LUM MV R/WY 250W (S-14 Only)	1,282	\$4.68	\$334.82	\$134.45	\$332.66	\$139.39	\$337.60	\$4.94	1.5%	\$141.48	\$339.69	\$2.09	0.6%	
	LUM MV R/WY 400W	1,991	\$4.68	\$493.89	\$185.85	\$491.09	\$192.68	\$497.92	\$6.83	1.4%	\$195.57	\$500.81	\$2.89	0.6%	
	LUM MV R/WY 1000W	4,572	\$4.68	\$916.16	\$185.85	\$880.72	\$192.68	\$887.55	\$6.83	0.8%	\$195.57	\$890.44	\$2.89	0.3%	
	LUM MV FLD 400W	1,991	\$4.68	\$511.80	\$212.93	\$518.17	\$220.76	\$526.00	\$7.83	1.2%	\$224.07	\$529.31	\$3.31	0.6%	
	LUM MV FLD 1000W	4,572	\$4.68	\$934.07	\$212.93	\$907.80	\$220.76	\$915.63	\$7.83	0.9%	\$224.07	\$918.94	\$3.31	0.4%	
	LUM MV POST 175W (S-14 Only)	881	\$4.68	\$305.62	\$159.10	\$296.78	\$164.95	\$302.63	\$5.85	2.0%	\$167.42	\$305.10	\$2.47	0.8%	
	LUM HPS R/WY 50W	255	\$4.68	\$77.43	\$78.72	\$121.89	\$81.61	\$124.78	\$2.89	2.4%	\$82.83	\$126.00	\$1.22	1.0%	
	LUM HPS R/WY 70W	359	\$4.68	\$140.33	\$79.65	\$138.52	\$82.58	\$141.45	\$2.93	2.1%	\$83.82	\$142.69	\$1.24	0.9%	
	LUM HPS R/WY 100W	493	\$4.68	\$163.40	\$82.62	\$161.72	\$85.65	\$164.75	\$3.03	1.9%	\$86.93	\$166.03	\$1.28	0.8%	
LUM HPS R/WY 150W	722	\$4.68	\$201.39	\$86.29	\$199.96	\$89.46	\$203.13	\$3.17	1.6%	\$90.80	\$204.47	\$1.34	0.7%		
LUM HPS R/WY 250W	1,269	\$4.68	\$332.69	\$134.45	\$330.70	\$139.39	\$335.64	\$4.94	1.5%	\$141.48	\$337.73	\$2.09	0.6%		
LUM HPS R/WY 400W	1,962	\$4.68	\$489.14	\$185.85	\$486.71	\$192.68	\$493.54	\$6.83	1.4%	\$195.57	\$496.43	\$2.89	0.6%		
WALL HPS 250W 24 HR	2,663	\$4.68	\$612.58	\$204.03	\$610.72	\$211.53	\$618.22	\$7.50	1.2%	\$214.70	\$621.39	\$3.17	0.5%		
LUM HPS FLD 250W	1,269	\$4.68	\$358.41	\$159.43	\$355.68	\$165.29	\$361.54	\$5.86	1.6%	\$167.77	\$364.02	\$2.48	0.7%		
LUM HPS FLD 400W	2,663	\$4.68	\$621.74	\$212.93	\$619.62	\$220.76	\$627.45	\$7.83	1.3%	\$224.07	\$630.76	\$3.31	0.5%		
LUM HPS POST 50W	255	\$4.68	\$201.89	\$154.54	\$197.71	\$160.22	\$203.39	\$5.68	2.9%	\$162.62	\$205.79	\$2.40	1.2%		
LUM HPS POST 100W	493	\$4.68	\$242.14	\$159.10	\$238.20	\$164.95	\$244.05	\$5.85	2.5%	\$167.42	\$246.52	\$2.47	1.0%		
LUM HPS REC 100W-CI	493	\$4.68	\$184.33	\$102.95	\$182.05	\$106.73	\$185.83	\$3.78	2.1%	\$108.33	\$187.43	\$1.60	0.9%		
Metal Halide	LUM MH FLD 400W	1,883	\$4.68	\$494.13	\$202.16	\$491.10	\$209.59	\$498.53	\$7.43	1.5%	\$212.73	\$501.67	\$3.14	0.6%	
	LUM MH FLD 1000W	4,502	\$4.68	\$922.62	\$238.33	\$922.63	\$247.09	\$931.39	\$8.76	0.9%	\$250.80	\$935.10	\$3.71	0.4%	
Light Emitting Diode	LED R/WY 20W	88	\$4.68	\$90.61	\$134.16	\$152.12	\$139.09	\$157.05	\$4.93	3.2%	\$141.18	\$159.14	\$2.09	1.3%	
	LED R/WY 30W	130	\$4.68	\$89.77	\$135.69	\$159.99	\$140.68	\$164.98	\$4.99	3.1%	\$142.79	\$167.09	\$2.11	1.3%	
	LED R/WY 60W	255	\$4.68	\$155.55	\$142.45	\$185.62	\$147.69	\$190.86	\$5.24	2.8%	\$149.90	\$193.07	\$2.21	1.2%	
	LED R/WY 140W	589	\$4.68	\$256.08	\$174.60	\$268.20	\$181.02	\$274.62	\$6.42	2.4%	\$183.74	\$277.34	\$2.72	1.0%	
	LED R/WY 275W	1,153	\$4.68	\$391.59	\$237.45	\$416.19	\$246.18	\$424.92	\$8.73	2.1%	\$249.87	\$428.61	\$3.69	0.9%	
	LED POST Top 60W	255	\$4.68	\$147.69	\$199.26	\$242.43	\$206.59	\$249.76	\$7.33	3.0%	\$209.69	\$252.86	\$3.10	1.2%	
Temporary Turn-Off	LUM INC R/WY 105W TT	N/A	\$4.68	\$51.14	\$42.12	\$46.80	\$43.66	\$48.34	\$1.54	3.3%	\$44.31	\$48.99	\$0.65	1.3%	
	LUM MV R/WY 400W TT	N/A	\$4.68	\$102.76	\$99.00	\$103.68	\$102.64	\$107.32	\$3.64	3.5%	\$104.18	\$108.86	\$1.54	1.4%	
	LUM HPS R/WY 50W TT	N/A	\$4.68	\$51.14	\$42.12	\$46.80	\$43.66	\$48.34	\$1.54	3.3%	\$44.31	\$48.99	\$0.65	1.3%	
	LUM HPS R/WY 70W TT	N/A	\$4.68	\$50.83	\$42.62	\$47.30	\$44.18	\$48.86	\$1.56	3.3%	\$44.84	\$49.52	\$0.66	1.4%	
	LUM HPS R/WY 100W TT	N/A	\$4.68	\$51.52	\$44.20	\$48.88	\$45.82	\$50.50	\$1.62	3.3%	\$46.50	\$51.18	\$0.68	1.3%	
	LUM HPS R/WY 250W TT	N/A	\$4.68	\$76.91	\$71.94	\$76.62	\$74.58	\$79.26	\$2.64	3.4%	\$75.70	\$80.38	\$1.12	1.4%	
	LUM HPS R/WY 400W TT	N/A	\$4.68	\$102.76	\$99.44	\$104.12	\$103.09	\$107.77	\$3.65	3.5%	\$104.63	\$109.31	\$1.54	1.4%	
	LUM HPS POST 100W TT	N/A	\$4.68	\$98.76	\$85.13	\$89.81	\$88.26	\$92.94	\$3.13	3.5%	\$89.58	\$94.26	\$1.32	1.4%	
	LUM HPS FLD 250W TT	N/A	\$4.68	\$92.35	\$85.31	\$89.99	\$88.44	\$93.12	\$3.13	3.5%	\$89.74	\$94.44	\$1.32	1.4%	
	LUM HPS FLD 400W TT	N/A	\$4.68	\$113.50	\$113.93	\$118.61	\$118.12	\$122.80	\$4.19	3.5%	\$119.89	\$124.57	\$1.77	1.4%	

The Narragansett Electric Company  
d/b/a National Grid  
RIPUC Docket Nos. 4770/4780  
Compliance Attachment 10  
Schedule 5-F  
Page 2 of 2

The Narragansett Electric Company  
Streetlights Annual Bill Impacts

Luminaire/ Standard Type	Lumens Description	Annual kWh	Current Lum / Std Price	RE Growth Charge	Per kWh \$0.16361	Per kWh \$0.15096			Per kWh \$0.15096			Per kWh \$0.15096					
						Year 1 Proposed Lum / Std Price	Year 1 Proposed Annual Bill	Year 1 Annual Impact	Year 1 Annual % Impact	Year 2 Proposed Lum / Std Price	Year 2 Proposed Annual Bill	Year 2 Annual Impact	Year 2 Annual % Impact	Year 3 Proposed Lum / Std Price	Year 3 Proposed Annual Bill	Year 3 Annual Impact	Year 3 Annual % Impact
46	LUM MH FLD-400W TT	N/A	\$108.82	\$4.68	\$113.50	\$108.17	\$112.85	(\$0.65)	(0.6%)	\$112.14	\$116.82	\$3.97	3.5%	\$113.82	\$118.50	\$1.68	1.4%
47																	
48	POLE-WOOD		\$133.71			\$129.86	\$129.86	(\$3.85)	(2.9%)	\$134.63	\$134.63	\$4.77	3.7%	\$136.65	\$136.65	\$2.02	1.5%
49	POLE FIBER PT EMB <25' w/out foundation		\$260.22			\$252.73	\$252.73	(\$7.49)	(2.9%)	\$262.02	\$262.02	\$9.29	3.7%	\$265.95	\$265.95	\$3.93	1.5%
50	POLE FIBER RWY <25' w/ foundation		\$424.14			\$411.94	\$411.94	(\$12.20)	(2.9%)	\$427.09	\$427.09	\$15.15	3.7%	\$433.50	\$433.50	\$6.41	1.5%
51	POLE FIBER RWY => 25' w/ foundation		\$473.53			\$459.91	\$459.91	(\$13.62)	(2.9%)	\$476.82	\$476.82	\$16.91	3.7%	\$483.98	\$483.98	\$7.16	1.5%
52	POLE METAL=>25FT (with foundation)		\$484.72			\$470.78	\$470.78	(\$13.94)	(2.9%)	\$488.09	\$488.09	\$17.31	3.7%	\$495.42	\$495.42	\$7.33	1.5%
53	POLE METAL EMBEDDED (S-14 Only)		\$405.16			\$393.51	\$393.51	(\$11.65)	(2.9%)	\$407.98	\$407.98	\$14.47	3.7%	\$414.11	\$414.11	\$6.13	1.5%
54																	
55	S-06 (Decorative) Luminaire		\$325.30	\$4.68	\$410.64	\$259.67	\$338.77	(\$71.87)	(22.1%)	\$269.22	\$348.32	\$9.55	2.8%	\$273.26	\$352.36	\$4.04	1.2%
56																	
57	S-06 Standards		\$566.70	\$4.68	\$571.38	\$340.96	\$345.64	(\$225.74)	(39.8%)	\$353.50	\$358.18	\$12.54	3.6%	\$358.81	\$363.49	\$5.31	1.5%
58	DEC WASH PT/FDN		\$575.78	\$4.68	\$580.46	\$450.86	\$455.54	(\$124.92)	(21.7%)	\$467.44	\$472.12	\$16.58	3.6%	\$474.46	\$479.14	\$7.02	1.5%
59																	
60																	
61	S-5 Energy Rate				\$0.19015		\$0.18667	(\$0.00348)	(1.8%)		\$0.18798	\$0.00131	0.7%		\$0.18853	\$0.00055	0.3%

- (a) - (b) per Nov 1 2017 tariff R.I.P.U.C. 2095, Sheet 3
- (d) & (g) per Nov 1 2017 tariff R.I.P.U.C. 2095 \$0.39 per luminaire x 12
- (e) per kWh rate per Compliance Attachment 12, Worksheet 5 Page 7, Column (a)
- (e) Column (b) x per kWh rate + Column (c) + Column (d)
- (f) S-5 Energy Rate per Compliance Attachment 12, Worksheet 5, Page 8, Column (a)
- (f) Compliance Attachment 9, Schedule 4-J
- (b) per kWh rate per Compliance Attachment 12, Worksheet 5, Page 7, Column (b)
- (b) S-5 Energy Rate per Compliance Attachment 12, Worksheet 5, Page 8, Column (b)
- (j) Column (i) / Column (e)