

Attachment 1

Narragansett Electric and Narragansett Gas Revenue Requirement Settlement Terms
Rate Years 1, 2, 3

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Witness: Little

Attachment 1

Narragansett Electric and Narragansett Gas
Revenue Requirement Settlement Terms
(Rate Years 1, 2, 3)

The Narragansett Electric Company
d/b/a National Grid
Summary of Revenue Requirement Settlement Terms
Revenue Increases
(\$ million)

	Narragansett		
Base case	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Rate Year 1	\$14.1	\$5.5	\$19.6
Rate Year 2	\$3.9	\$5.5	\$9.4
Rate Year 3	<u>\$2.0</u>	<u>\$3.3</u>	<u>\$5.3</u>
Subtotal	\$20.0	\$14.3	\$34.3
Power Sector Transformation (PST)			
Rate Year 1	\$5.3	\$1.4	\$6.7
Rate Year 2	\$4.1	\$0.5	\$4.6
Rate Year 3	<u>\$1.9</u>	<u>\$0.6</u>	<u>\$2.5</u>
Subtotal - PST	\$11.3	\$2.5	\$13.8
Base Case plus PST			
Rate Year 1	\$19.4	\$6.9	\$26.3
Rate Year 2	\$8.0	\$6.0	\$14.0
Rate Year 3	<u>\$3.9</u>	<u>\$3.9</u>	<u>\$7.8</u>
TOTAL	<u>\$31.3</u>	<u>\$16.8</u>	<u>\$48.1</u>

The Narragansett Electric Company
Summary of Revenue Requirement Settlement Terms
Revenue Increases and Cost of Service Adjustments

	(\$ Millions)		
	TOTAL		
	Rate Year	Rate Year 2	Rate Year 3
1 Company Position per REV-1 filing (March 2)	\$45.8		
2 Refund of Excess Deferred taxes	(\$9.0)		
3 Admin & General expense reclass to capital	(\$4.5)		
3a Company Position adjusted	\$32.4		
Settlement Adjustments:			
4 Unfunded Service Co Excess Deferred taxes (3 pt allocator over 3 years)	\$3.1		
5 ROE @ 9.275%	(\$8.0)		
6 Accept Division's adjustment for capital structure and Gas debt rates	(\$0.9)		
6a Partially accept Division's adjustment to depreciation rates	(\$3.1)		
7 Adjust Service Company Rents & GBE for reduced ROE at 9.275%	(\$0.3)		
8 Accept Division's adjustment for GBE (15% slippage, Type II savings)	(\$1.1)		
9 Accept Division's adjustment for IS (15% slippage)	(\$0.6)		
10 Accept Division's adjustment for Gas uncollectibles rate	(\$0.3)		
11 Company's shaping of incremental DG-related FTEs over 3 years	(\$0.2)		
12 Company's shaping of other incremental FTEs over 3 years	(\$0.8)		
13 Depreciation expense impact of Growth adjustment	(\$0.2)		
Sub-Total of Expense Adjustments	(\$12.5)	\$0.0	\$0.0
Rate base Adjustments:			
14 Partially accept Division's adjustment on Growth forecast	(\$7.8)		
15 Depreciation Reserve flow through of Growth Adjustment	\$0.2		
16 ADIT flow through of Growth Adjustment	\$1.0		
17 Excess Deferred Income taxes	\$3.5		
18 Sub-Total of Rate base Adjustments	(\$3.1)	\$0.0	\$0.0
19 Pre-Tax Return %			
20 Revenue Requirement on Rate base Adjustments	(\$0.3)		
21 Total Adjustments	(\$12.7)	\$0.0	\$0.0
22 Subtotal - Base Rate request adjusted [Note 1]	\$19.6	\$9.4	\$5.3
Add-ins for PST:			
23 AMI Study at \$2M	\$0.7	\$0.0	\$0.0
24 GIS investment (IS)	\$0.1	\$0.0	\$0.0
25 GIS investment (BR)	\$0.0	\$1.0	\$0.0
26 DSCADA	\$0.0	\$0.4	(\$0.4)
27 System Data Portal - accept 2/3 in RY, up to 3 FTEs in Year 2	\$0.5	\$0.2	\$0.0
28 All other Grid Mod (excluding DSCADA, GIS, SDP, Feeder Monitoring)	\$4.1	\$2.1	\$1.8
29 Sub-Total of PST Adjustments - Grid Modernization Programs	\$5.4	\$3.8	\$1.3
30 Electric Transportation	\$0.7	\$0.5	\$1.0
31 Electric heat	\$0.4	\$0.2	(\$0.0)
32 Strategic electrification marketing fund	\$0.2	\$0.1	\$0.1
33 Storage	\$0.1	\$0.1	\$0.2
34 Sub-Total of PST Adjustments - Special Sector Programs	\$1.4	\$0.8	\$1.2
35 Sub-Total of PST Adjustments	\$6.7	\$4.7	\$2.5
36 Total Settlement - Base Case plus PST	\$26.3	\$14.0	\$7.8

Note 1 : The derivation of Rate Year 2 and Rate Year 3 revenue increases are per Pages 4 and 5 of this Attachment.

\$ 48.1

The Narragansett Electric Company

Summary of Revenue Requirement Settlement Terms

Revenue Increases and Cost of Service Adjustments

	(\$ Millions)		
	ELECTRIC		
	Rate Year	Rate Year 2	Rate Year 3
1 Company Position per REV-1 filing (March 2)	\$27.4		
2 Refund of Excess Deferred taxes	(\$6.5)		
3 Admin & General expense reclass to capital	(\$3.0)		
3a Company Position adjusted	\$17.9		
Settlement Adjustments:			
4 Unfunded Service Co Excess Deferred taxes (3 pt allocator over 3 years)	\$2.3		
5 ROE @ 9.275%	(\$3.9)		
6 Accept Division's adjustment for capital structure and Gas debt rates	(\$0.3)		
6a Partially accept Division's adjustment to depreciation rates	(\$0.9)		
7 Adjust Service Company Rents & GBE for reduced ROE at 9.275%	(\$0.2)		
8 Accept Division's adjustment for GBE (15% slippage, Type II savings)	(\$0.2)		
9 Accept Division's adjustment for IS (15% slippage)	(\$0.4)		
10 Accept Division's adjustment for Gas uncollectibles rate	\$0.0		
11 Company's shaping of incremental DG-related FTEs over 3 years	(\$0.2)		
12 Company's shaping of other incremental FTEs over 3 years	(\$0.3)		
13 Depreciation expense impact of Growth adjustment	\$0.0		
Sub-Total of Expense Adjustments	(\$4.0)	\$0.0	\$0.0
Rate base Adjustments:			
14 Partially accept Division's adjustment on Growth forecast	\$0.0		
15 Depreciation Reserve flow through of Growth Adjustment	\$0.0		
16 ADIT flow through of Growth Adjustment	\$0.0		
17 Excess Deferred Income taxes	\$2.5		
18 Sub-Total of Rate base Adjustments	\$2.5	\$0.0	\$0.0
19 Pre-Tax Return %	8.25%		
20 Revenue Requirement on Rate base Adjustments	\$0.2		
21 Total Adjustments	(\$3.8)	\$0.0	\$0.0
22 Subtotal - Base Rate request adjusted [Note 1]	\$14.1	\$3.9	\$2.0
Add-ins for PST:			
23 AMI Study at \$2M	\$0.7	\$0.0	\$0.0
24 GIS investment (IS)	\$0.1	\$0.0	\$0.0
25 GIS investment (BR)	\$0.0	\$1.0	\$0.0
26 DSCADA	\$0.0	\$0.4	(\$0.4)
27 System Data Portal - accept 2/3 in RY, up to 3 FTEs in Year 2	\$0.5	\$0.2	\$0.0
28 All other Grid Mod (excluding DSCADA, GIS, SDP, Feeder Monitoring)	\$2.7	\$1.6	\$1.2
29 Sub-Total of PST Adjustments - Grid Modernization Programs	\$4.0	\$3.3	\$0.7
30 Electric Transportation	\$0.7	\$0.5	\$1.0
31 Electric heat	\$0.4	\$0.2	(\$0.0)
32 Strategic electrification marketing fund	\$0.2	\$0.1	\$0.1
33 Storage	\$0.1	\$0.1	\$0.2
34 Sub-Total of PST Adjustments - Special Sector Programs	\$1.4	\$0.8	\$1.2
35 Sub-Total of PST Adjustments	\$5.3	\$4.1	\$1.9
36 Total Settlement - Base Case plus PST	\$19.4	\$8.0	\$3.9

Note 1 : The derivation of Rate Year 2 and Rate Year 3 revenue increases are per Pages 4 and 5 of this Attachment.

\$ 31.3

The Narragansett Electric Company
Summary of Revenue Requirement Settlement Terms
Revenue Increases and Cost of Service Adjustments

	(\$ Millions)		
	GAS		
	Rate Year	Rate Year 2	Rate Year 3
1 Company Position per REV-1 filing (March 2)	\$18.4		
2 Refund of Excess Deferred taxes	(\$2.5)		
3 Admin & General expense reclass to capital	(\$1.5)		
3a Company Position adjusted	\$14.4		
Settlement Adjustments:			
4 Unfunded Service Co Excess Deferred taxes (3 pt allocator over 3 years)	\$0.8		
5 ROE @ 9.275%	(\$4.1)		
6 Accept Division's adjustment for capital structure and Gas debt rates	(\$0.6)		
6a Partially accept Division's adjustment to depreciation rates	(\$2.2)		
7 Adjust Service Company Rents & GBE for reduced ROE at 9.275%	(\$0.1)		
8 Accept Division's adjustment for GBE (15% slippage, Type II savings)	(\$1.0)		
9 Accept Division's adjustment for IS (15% slippage)	(\$0.2)		
10 Accept Division's adjustment for Gas uncollectibles rate	(\$0.3)		
11 Company's shaping of incremental DG-related FTEs over 3 years	\$0.0		
12 Company's shaping of other incremental FTEs over 3 years	(\$0.5)		
13 Depreciation expense impact of Growth adjustment	(\$0.2)		
Sub-Total of Expense Adjustments	(\$8.4)	\$0.0	\$0.0
Rate base Adjustments:			
14 Partially accept Division's adjustment on Growth forecast	(\$7.8)		
15 Depreciation Reserve flow through of Growth Adjustment	\$0.2		
16 ADIT flow through of Growth Adjustment	\$1.0		
17 Excess Deferred Income taxes	\$1.0		
18 Sub-Total of Rate base Adjustments	(\$5.6)	\$0.0	\$0.0
19 Pre-Tax Return %	8.45%		
20 Revenue Requirement on Rate base Adjustments	(\$0.5)		
21 Total Adjustments	(\$8.9)	\$0.0	\$0.0
22 Subtotal - Base Rate request adjusted [Note 1]	\$5.5	\$5.5	\$3.3
Add-ins for PST:			
23 AMI Study at \$2M	\$0.0	\$0.0	\$0.0
24 GIS investment (IS)	\$0.0	\$0.0	\$0.0
25 GIS investment (BR)	\$0.0	\$0.0	\$0.0
26 DSCADA	\$0.0	\$0.0	\$0.0
27 System Data Portal - accept 2/3 in RY, up to 3 FTEs in Year 2	\$0.0	\$0.0	\$0.0
28 All other Grid Mod (excluding DSCADA, GIS, SDP, Feeder Monitoring)	\$1.4	\$0.5	\$0.6
29 Sub-Total of PST Adjustments - Grid Modernization Programs	\$1.4	\$0.5	\$0.6
30 Electric Transportation	\$0.0	\$0.0	\$0.0
31 Electric heat	\$0.0	\$0.0	\$0.0
32 Strategic electrification marketing fund	\$0.0	\$0.0	\$0.0
33 Storage	\$0.0	\$0.0	\$0.0
34 Sub-Total of PST Adjustments - Special Sector Programs	\$0.0	\$0.0	\$0.0
35 Sub-Total of PST Adjustments	\$1.4	\$0.5	\$0.6
36 Total Settlement - Base Case plus PST	\$6.9	\$6.0	\$3.9

Note 1 : The derivation of Rate Year 2 and Rate Year 3 revenue increases are per Pages 4 and 5 of this Attachment.

\$ 16.8

The Narragansett Electric Company d/b/a National Grid
Revenue Increases--Rate Years 2 & 3
Electric

Adjusted to exclude impact of items that would otherwise be collected through ISR factors in Rate Years 2 & 3

			Adjustments to Reflect Conditions in Rate Year 2	Adjustments to Reflect Conditions in Rate Year 3
			Electric	Electric
			(a)	(b)
	<u>Operation & Maintenance Expenses:</u>	<u>Schedule</u>		
1	Labor and related benefits	12 through 16	\$2,206,992	\$1,934,257
2	Service Company Rents	17	\$371,624	(\$214,324)
3	All other O&M expenses	various	\$126,230	(\$113,369)
4	Total Operation & Maintenance expense		\$2,704,846	\$1,606,564
5				
6	Incremental Depreciation & Amortization	4-ELEC	\$879,921	\$44,250
7	Incremental Taxes Other than Income taxes	9	\$122,165	\$97,598
8				
9	Return & Taxes on Incremental Rate Base	8.25%	\$193,460	\$269,675
10	Revenue Deficiency		\$3,900,393	\$2,018,088

The Narragansett Electric Company d/b/a National Grid
Revenue Increases--Rate Years 2 & 3

Gas

Adjusted to exclude impact of items that would otherwise be collected through ISR factors in Rate Years 2 & 3

			Adjustments to Reflect Conditions in Rate Year 2	Adjustments to Reflect Conditions in Rate Year 3
			Gas	Gas
			(a)	(b)
	<u>Operation & Maintenance Expenses:</u>	<u>Schedule</u>		
1	Labor and related benefits	12 through 16	\$1,684,749	\$1,278,249
2	Service Company Rents	17	\$199,917	(\$28,291)
3	Gas Business Enablement	36	\$436,597	\$42,743
4	All other O&M expenses	37	\$54,183	(\$797)
5	Total Operation & Maintenance expense		\$2,375,445	\$1,291,904
6				
7	Incremental Depreciation & Amortization	4-GAS	\$1,924,745	\$608,784
8	Incremental Taxes Other than Income taxes	9	\$60,695	\$60,130
9				
10	Return & Taxes on Incremental Rate Base	8.43%	\$1,147,679	\$1,303,717
11	Revenue Deficiency		\$5,508,564	\$3,264,535

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

Line No.		<u>Rate Year</u>	<u>Rate Year 2</u>	<u>Rate Year 3</u>
GRID MOD				
Electric Capex				
1	Feeder Monitoring Sensor	\$0	\$0	\$0
2	RTU Separation	\$29,162	\$124,352	\$210,303
3	Electric Capex Total	\$29,162	\$124,352	\$210,303
IS Capex - Electric Only				
4	Enterprise Service Bus	\$0	\$0	\$436,827
5	Data Lake	\$24,180	\$46,245	\$42,925
6	PI Historian	\$12,069	\$23,078	\$21,416
7	Advanced Analytics	\$217,481	\$519,374	\$651,192
8	Telecommunications	\$8,290	\$20,077	\$27,060
9	Cybersecurity	\$273,441	\$658,484	\$835,826
10	DSCADA	\$0	\$0	\$0
11	Electric IS Capex Total	\$535,461	\$1,267,258	\$2,015,246
O&M - Electric Only				
12	Enterprise Service Bus	\$176,877	\$402,346	\$504,066
13	Data Lake	\$236,484	\$388,092	\$545,532
14	PI Historian	\$13,000	\$515,000	\$515,000
15	Advanced Analytics	\$69,973	\$299,978	\$338,852
16	Telecommunications	\$0	\$425,022	\$636,886
17	Cybersecurity	\$1,569,214	\$802,100	\$623,280
18	DSCADA	\$0	\$0	\$0
19	Feeder Monitoring Sensor	\$0	\$0	\$0
20	RTU Separation	\$60,000	\$60,000	\$60,000
21	GIS Data Enhancements (BR)	\$0	\$0	\$0
22	GIS Data Enhancements (IS)	\$0	\$0	\$0
23	System Data Portal	\$0	\$0	\$0
24	Electric O&M Total	\$2,125,547	\$2,892,538	\$3,223,615
25	Subtotal - all other Grid Mod	\$2,690,170	\$4,284,148	\$5,449,164
TOTAL PST				
26	AMI Study (\$2M over 3 years)	\$666,667	\$666,667	\$666,667
27	GIS Data Enhancements (IS) (\$427,000 over 3 years)	\$142,333	\$142,333	\$142,333
28	GIS Data Enhancements (BR) (as filed)	\$0	\$1,028,000	\$1,028,000
29	DSCADA (as filed)	\$0	\$436,000	\$0
30	System Data Portal (2 FTEs in RY, 3 FTEs by RY2)	\$466,667	\$700,000	\$700,000
31	All other Grid Mod excluding FM, DSCADA, GIS & SDP	\$2,690,170	\$4,284,148	\$5,449,164
32	Subtotal - Grid Modernization	\$3,965,837	\$7,257,148	\$7,986,164
33	Electric Transportation (SSP settlement)	\$681,300	\$1,151,751	\$2,151,775
34	Electric Heat (SSP settlement)	\$383,093	\$546,776	\$542,772
35	Strategic Elec Marketing Fund (SSP settlement)	\$182,470	\$237,209	\$300,218
36	Storage (SSP settlement)	\$112,937	\$259,949	\$412,362
37	Subtotal - Special Sector Programs	\$1,359,800	\$2,195,685	\$3,407,127
38	Total PST proposal - Electric	\$5,325,637	\$9,452,834	\$11,393,291
39	Revenue Increases	\$5,325,637	\$4,127,197	\$1,940,457

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

Line No.		<u>Rate Year</u>	<u>Rate Year 2</u>	<u>Rate Year 3</u>
GRID MOD				
Gas Capex				
1	Feeder Monitoring Sensor	\$0	\$0	\$0
2	RTU Separation	\$0	\$0	\$0
3	Gas Capex Total	\$0	\$0	\$0
IS Capex - Gas Only				
4	Enterprise Service Bus	\$0	\$0	\$237,393
5	Data Lake	\$13,141	\$25,132	\$23,327
6	PI Historian	\$0	\$0	\$0
7	Advanced Analytics	\$118,190	\$282,253	\$353,889
8	Telecommunications	\$4,505	\$10,911	\$14,706
9	Cybersecurity	\$148,601	\$357,852	\$454,228
10	DSCADA	\$0	\$0	\$0
11	Gas IS Capex Total	\$284,437	\$676,148	\$1,083,543
O&M - Gas Only				
12	Enterprise Service Bus	\$96,123	\$218,654	\$273,934
13	Data Lake	\$128,517	\$210,908	\$296,468
14	PI Historian	\$0	\$0	\$0
15	Advanced Analytics	\$38,027	\$163,022	\$184,148
16	Telecommunications	\$0	\$230,978	\$346,114
17	Cybersecurity	\$852,786	\$435,900	\$338,720
18	DSCADA	\$0	\$0	\$0
19	Feeder Monitoring Sensor	\$0	\$0	\$0
20	RTU Separation	\$0	\$0	\$0
21	GIS Data Enhancements (BR)	\$0	\$0	\$0
22	GIS Data Enhancements (IS)	\$0	\$0	\$0
23	System Data Portal	\$0	\$0	\$0
24	Gas O&M Total	\$1,115,453	\$1,259,462	\$1,439,385
25	Subtotal - all other Grid Mod	\$1,399,890	\$1,935,610	\$2,522,928
TOTAL PST				
26	AMI Study	\$0	\$0	\$0
27	GIS Data Enhancements (IS)	\$0	\$0	\$0
28	GIS Data Enhancements (BR)	\$0	\$0	\$0
29	DSCADA	\$0	\$0	\$0
30	System Data Portal	\$0	\$0	\$0
31	All other Grid Mod excluding FM, DSCADA, GIS & SDP	\$1,399,890	\$1,935,610	\$2,522,928
32	Subtotal - Grid Modernization	\$1,399,890	\$1,935,610	\$2,522,928
33	Electric Transportation	\$0	\$0	\$0
34	Electric Heat	\$0	\$0	\$0
35	Strategic Elec Marketing Fund	\$0	\$0	\$0
36	Storage	\$0	\$0	\$0
37	Subtotal - Special Sector Programs	\$0	\$0	\$0
38	Total PST proposal - Gas	\$1,399,890	\$1,935,610	\$2,522,928
39	Revenue Increases	\$1,399,890	\$535,720	\$587,318

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
PST Annual Revenue Requirement Summary Total RI - Synergy**

Line No.		<u>Rate Year</u>	<u>Rate Year 2</u>	<u>Rate Year 3</u>
GRID MOD				
Total RI Capex				
1	Feeder Monitoring Sensor	\$0	\$0	\$0
2	RTU Separation	\$29,162	\$124,352	\$210,303
3	Total RI Capex Total	\$29,162	\$124,352	\$210,303
IS Capex - Total RI Only				
4	Enterprise Service Bus	\$0	\$0	\$674,220
5	Data Lake	\$37,321	\$71,377	\$66,252
6	PI Historian	\$12,069	\$23,078	\$21,416
7	Advanced Analytics	\$335,671	\$801,627	\$1,005,081
8	Telecommunications	\$12,795	\$30,988	\$41,766
9	Cybersecurity	\$422,042	\$1,016,336	\$1,290,054
10	DSCADA	\$0	\$0	\$0
11	Total RI IS Capex Total	\$819,898	\$1,943,406	\$3,098,789
O&M - Total RI Only				
12	Enterprise Service Bus	\$273,000	\$621,000	\$778,000
13	Data Lake	\$365,000	\$599,000	\$842,000
14	PI Historian	\$13,000	\$515,000	\$515,000
15	Advanced Analytics	\$108,000	\$463,000	\$523,000
16	Telecommunications	\$0	\$656,000	\$983,000
17	Cybersecurity	\$2,422,000	\$1,238,000	\$962,000
18	DSCADA	\$0	\$0	\$0
19	Feeder Monitoring Sensor	\$0	\$0	\$0
20	RTU Separation	\$60,000	\$60,000	\$60,000
21	GIS Data Enhancements (BR)	\$0	\$0	\$0
22	GIS Data Enhancements (IS)	\$0	\$0	\$0
23	System Data Portal	\$0	\$0	\$0
24	Total RI O&M Total	\$3,241,000	\$4,152,000	\$4,663,000
25	Subtotal - all other Grid Mod	\$4,090,060	\$6,219,758	\$7,972,092
TOTAL PST				
26	AMI Study	\$666,667	\$666,667	\$666,667
27	GIS Data Enhancements (IS)	\$142,333	\$142,333	\$142,333
28	GIS Data Enhancements (BR)	\$0	\$1,028,000	\$1,028,000
29	DSCADA	\$0	\$436,000	\$0
30	System Data Portal	\$466,667	\$700,000	\$700,000
31	All other Grid Mod excluding FM, DSCADA, GIS & SDP	\$4,090,060	\$6,219,758	\$7,972,092
32	Subtotal - Grid Modernization	\$5,365,727	\$9,192,758	\$10,509,092
33	Electric Transportation	\$681,300	\$1,151,751	\$2,151,775
34	Electric Heat	\$383,093	\$546,776	\$542,772
35	Strategic Elec Marketing Fund	\$182,470	\$237,209	\$300,218
36	Storage	\$112,937	\$259,949	\$412,362
37	Subtotal - Special Sector Programs	\$1,359,800	\$2,195,685	\$3,407,127
38	Total PST proposal - RI	\$6,725,527	\$11,388,443	\$13,916,219
39	Revenue Increases	\$6,725,527	\$4,662,917	\$2,527,775

Attachment 2

Narragansett Electric and Narragansett Gas Revenue Requirements

Rate Years 1, 2, 3

Index of Schedules

Schedule-1-ELEC	Revenue Requirement – Electric
Schedule-1-GAS	Revenue Requirement – Gas
Schedule-2-ELEC	Revenue – Electric
Schedule-2-GAS	Revenue – Gas
Schedule-3	Operation & Maintenance Expense Summary
Schedule-4-ELEC	Amortization of Regulatory Deferrals – Electric
Schedule-4-GAS	Amortization of Regulatory Deferrals – Gas
Schedule-5-ELEC	Amortization of Intangibles – Electric
Schedule-5-GAS	Amortization of Intangibles – Gas
Schedule-6-ELEC	Depreciation – Electric
Schedule-6-GAS	Depreciation – Gas
Schedule-7-ELEC	Municipal Taxes – Electric
Schedule-7-GAS	Municipal Taxes – Gas
Schedule-8	Payroll Taxes
Schedule-9	Other Tax and Gross Receipts Tax
Schedule-10-ELEC	Income Taxes – Electric
Schedule-10-GAS	Income Taxes – Gas
Schedule-11-ELEC	Rate Base – Electric
Schedule-11-GAS	Rate Base – Gas
Schedule-12	Labor
Schedule-13	Health Care
Schedule-14	Group Life Insurance
Schedule-15	Thrift Plan
Schedule-16	FAS112 / ASC 712
Schedule-17	Service Company Rents
Schedule-18	Joint Facilities
Schedule-19	Uninsured Claims
Schedule-20	Insurance Premium
Schedule-21	Regulatory Assessments
Schedule-22	Uncollectible Accounts
Schedule-23	Postage
Schedule-24	Strike Contingency
Schedule-25	Environmental Response Fund
Schedule-26	Paperless Bill Credit
Schedule-27	Post-Retirement Benefits Other than Pension
Schedule-28	Pension
Schedule-29	Energy Efficiency Program

Index of Schedules

Schedule-30	Other Operating and Maintenance Expenses
Schedule-31	Storm Cost Recovery
Schedule-32	Gas Cost Recovery Related Operating and Maintenance Expenses
Schedule-33	New England Power Company Integrated Facilities Agreement Credit
Schedule-34	Wheeling
Schedule-35	Sustainability Hub
Schedule-36	Gas Business Enablement
Schedule-37	Operating Expenditures Electric
Schedule-38	Operating Expenditures Gas
Schedule-39	Customer Affordability Program
Schedule-40	Purchase Power Expenses
Schedule-41	Cash Working Capital/Lead Lag Study Electric
Schedule-42	Cash Working Capital/Lead Lag Study Gas

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-1-ELEC

Revenue Requirement– Electric

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

	Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (g) = (e) + (f)
1 Revenues	Schedule 2 ELEC	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$141,992)	\$279,192,430	\$14,081,470	\$293,273,900
2								
3 Purchased Power & Other Reconciling Expens	Schedule 3	\$304,255,398	(\$304,255,398)	\$0	\$0	\$0	\$0	\$0
4								
5 Net Distribution Revenues		\$602,592,882	(\$323,258,459)	\$279,334,422	(\$141,992)	\$279,192,430	\$14,081,470	\$293,273,900
6								
7 Operation & Maintenance Expenses	Schedule 3	\$304,575,180	(\$163,151,380)	\$141,423,799	\$11,480,272	\$152,904,072	\$183,467	\$153,087,538
8								
9 Amortization of Regulatory Deferrals	Schedule 4 ELEC	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482
10								
11 Amortization of Utility Plant	Schedule 5 ELEC	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0
12								
13 Depreciation	Schedule 6 ELEC	\$69,031,187	(\$19,869,812)	\$49,161,375	\$966,957	\$50,128,332	\$0	\$50,128,332
14								
15 Municipal Taxes	Schedule 7 ELEC	\$49,702,787	(\$20,023,313)	\$29,679,474	\$850,784	\$30,530,258	\$0	\$30,530,258
16								
17 Payroll Taxes	Schedule 8	\$8,148,712	(\$4,420,053)	\$3,728,658	\$469,665	\$4,198,324	\$0	\$4,198,324
18								
19 Gross Receipts Taxes	Schedule 9	\$32,568,650	(\$32,568,650)	\$0	\$0	\$0	\$0	\$0
20								
21 Other Taxes	Schedule 9	\$434,298	\$0	\$434,298	\$20,108	\$454,406	\$0	\$454,406
22								
23 Interest on Customer Deposits	Workpaper 2 ELEC	\$0	\$0	\$0	132,127	\$132,127	\$0	\$132,127
24								
25 Total Operating Revenue Deductions		\$464,532,229	(\$240,104,625)	\$224,427,605	\$14,252,396	\$238,680,001	\$183,467	\$238,863,467
26								
27 Operating Income Before Income Taxes		\$138,060,652	(\$83,153,835)	\$54,906,817	(\$14,394,388)	\$40,512,429	\$13,898,004	\$54,410,433
28								
29 Income Taxes	Schedule 10 ELEC					\$687,356	\$2,918,581	\$3,605,936
30								
31 Operating Income After Income Taxes						\$39,825,074	\$10,979,423	\$50,804,497
32								
33 Rate Base	Schedule 11 ELEC					\$728,902,391		\$728,902,391
34								
35 Rate of Return						5.46%	Line 31(e) / Line 33(e)	
36								
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53								

Revenue Deficiency	
Earned Rate of Return	5.46%
Rate Year Required Rate of Return	6.97%
Rate of Return Deficiency	1.51%
Rate Base	\$728,902,391
Net Operating Income Deficiency	\$10,979,423
Gross Revenue Conversion Factor	1.282533
Revenue Deficiency	\$14,081,470

Gross Revenue Conversion Factor	
Gross Revenue	1.000000
Uncollectible expense	(0.013029)
Revenue net of Uncollectibles	0.986971
Composite income tax rate	(0.20726)
Net income effect of 1.000 Revenue	0.779707
Gross Revenue Conversion Factor	1.2825328

Line 35 (e)	
Page 4, Line 9 (c)	
Line 40 - Line 39	
Line 33 (e)	
Line 53	
Line 43 / Line 44	
Schedule 22, Page 6, Line 15	
Line 50 x (- 0.21%)	
Line 50 + Line 51	
1 / Line 52	

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary
For Rate Year Ending August 31, 2019 to Data Year 1 Ending August 31, 2020

	Schedule Reference	Rate Year Ending August 31, 2019 (a)	Reflect Conditions in the Rate Year (b)	Data Year 1 Ending August 31, 2020 (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 1 Ending August 31, 2020 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2 ELEC	\$293,273,900	\$0	\$293,273,900	\$3,905,212	\$297,179,112
2						
3 Purchased Power & Other Reconciling Ex	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		\$293,273,900	\$0	\$293,273,900	\$3,905,212	\$297,179,112
6						
7 Operation & Maintenance Expenses	Schedule 3	\$153,087,538	\$2,520,181	\$155,607,719	\$50,881	\$155,658,600
8						
9 Amortization of Regulatory Deferrals	Schedule 4 ELEC	\$332,482	\$0	\$332,482	\$0	\$332,482
10						
11 Amortization of Utility Plant	Schedule 5 ELEC	\$0	\$0	\$0	\$0	\$0
12						
13 Depreciation	Schedule 6 ELEC	\$50,128,332	\$879,921	\$51,008,253	\$0	\$51,008,253
14						
15 Municipal Taxes	Schedule 7 ELEC	\$30,530,258	\$0	\$30,530,258	\$0	\$30,530,258
16						
17 Payroll Taxes	Schedule 8	\$4,198,324	\$110,078	\$4,308,402	\$0	\$4,308,402
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$454,406	\$12,087	\$466,493	\$0	\$466,493
22						
23 Interest on Customer Deposits	Workpaper 2 ELEC	\$132,127	\$172,340	\$304,467	\$0	\$304,467
24						
25 Total Operating Revenue Deductions		\$238,863,467	\$3,694,607	\$242,558,074	\$50,881	\$242,608,955
26						
27 Operating Income Before Income Taxes		\$54,410,433	(\$3,694,607)	\$50,715,826	\$3,854,331	\$54,570,157
28						
29 Income Taxes	Schedule 10 ELEC			\$2,809,399	\$809,409	\$3,618,809
30						
31 Operating Income After Income Taxes				\$47,906,427	\$3,044,921	\$50,951,348
32						
33 Rate Base	Schedule 11 ELEC		\$731,009,300	\$731,009,300		\$731,009,300
34						
35 Rate of Return				6.55%	Line 31(c) / Line 33(c)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.55%	Line 35 (c)
	Rate Year Required Rate of Return	6.97%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.42%	Line 40 - Line 39
	Rate Base	\$731,009,300	Line 33 (c)
	Net Operating Income Deficiency	\$3,044,921	
	Gross Revenue Conversion Factor	1.2825328	Line 53
	Revenue Deficiency	\$3,905,212	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.013029)	Schedule 22, Page 6, Line 15
	Revenue net of Uncollectibles	0.986971	
	Composite income tax rate	(0.20726)	Line 50 x (- 0.21%)
	Net income effect of 1.000 Revenue	0.779707	Line 50 + Line 51
	Gross Revenue Conversion Factor	1.2825328	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary
For Data Year 1 Ending August 31, 2020 to Data Year 2 Ending August 31, 2021

	Schedule Reference	Data Year 2 Ending August 31, 2021 (a)	Reflect Conditions in the Rate Year (b)	Data Year 2 Ending August 31, 2021 Adjusted (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 2 Ending August 31, 2021 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2 ELEC	\$297,179,112	\$0	\$297,179,112	\$1,987,881	\$299,166,993
2						
3 Purchased Power & Other Reconciling Ex	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		\$297,179,112	\$0	\$297,179,112	\$1,987,881	\$299,166,993
6						
7 Operation & Maintenance Expenses	Schedule 3	\$155,658,600	\$1,555,680	\$157,214,281	\$25,900	\$157,240,181
8						
9 Amortization of Regulatory Deferrals	Schedule 4 ELEC	\$332,482	\$0	\$332,482	\$0	\$332,482
10						
11 Amortization of Utility Plant	Schedule 5 ELEC	\$0	\$0	\$0	\$0	\$0
12						
13 Depreciation	Schedule 6 ELEC	\$51,008,253	\$44,250	\$51,052,503	\$0	\$51,052,503
14						
15 Municipal Taxes	Schedule 7 ELEC	\$30,530,258	\$0	\$30,530,258	\$0	\$30,530,258
16						
17 Payroll Taxes	Schedule 8	\$4,308,402	\$86,262	\$4,394,664	\$0	\$4,394,664
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$466,493	\$11,336	\$477,829	\$0	\$477,829
22						
23 Interest on Customer Deposits	Workpaper 2 ELEC	\$304,467	(\$4,308)	300,158	\$0	\$300,158
24						
25 Total Operating Revenue Deductions		\$242,608,955	\$1,693,220	\$244,302,175	\$25,900	\$244,328,075
26						
27 Operating Income Before Income Taxes		\$54,570,157	(\$1,693,220)	\$52,876,937	\$1,961,981	\$54,838,918
28						
29 Income Taxes	Schedule 10 ELEC			\$3,247,719	\$412,016	\$3,659,735
30						
31 Operating Income After Income Taxes				\$49,629,218	\$1,549,965	\$51,179,183
32						
33 Rate Base	Schedule 11 ELEC			\$734,278,092		\$734,278,092
34						
35 Rate of Return				6.76%	Line 31(c) / Line 33(c)	
36						
37						\$3,268,792
38						227,834.82
39						2,673,142.00
40						2,900,977
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	<u>Revenue Deficiency</u>			
	Earned Rate of Return	6.76%	Line 35 (c)	
	Rate Year Required Rate of Return	6.97%	Page 4, Line 9 (c)	
	Rate of Return Deficiency	0.21%	Line 40 - Line 39	
	Rate Base	\$734,278,092	Line 33 (c)	
	Net Operating Income Deficiency	\$1,549,965		
	Gross Revenue Conversion Factor	1.2825328	Line 53	
	Revenue Deficiency	\$1,987,881	Line 43 / Line 44	
	<u>Gross Revenue Conversion Factor</u>			
	Gross Revenue	1.000000		
	Uncollectible expense	(0.013029)	Schedule 22, Page 6, Line 15	
	Revenue net of Uncollectibles	0.986971		
	Composite income tax rate	(0.20726)	Line 50 x (- 0.21%)	
	Net income effect of 1.000 Revenue	0.779707	Line 50 + Line 51	
	Gross Revenue Conversion Factor	1.2825328	1 / Line 52	

The Narragansett Electric Company d/b/a National Grid
Cost of Capital
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Description	Capital Structure (a)	Cost Rate (b)	Weighted Return (c) = (a) x (b)	Taxes (d)	Pre-tax Return (e) = (c)+(d)
1	Short Term Debt	1.11%	1.76%	0.02%		0.02%
2						
3	Long Term Debt	47.85%	4.69% (1)	2.24%		2.24%
4						
5	Preferred Stock	0.09%	4.50%	0.00%		0.00%
6						
7	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
8						
9	Total Capitalization	100.00%		6.97%	1.26%	8.23%

Notes

- (1) Company's Effective Cost of Long Term Debt
(2) Line 3(c) / (1-21%) - Line 3(c)

Column Notes

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

Line Notes

- 1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13
3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 4
5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 10
7(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 83 of 93 Line 13

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-1-GAS

Revenue Requirement – Gas

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

	Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (g) = (e) + (f)
1 Revenues	Schedule 2 GAS	\$377,158,225	(\$199,762,322)	\$177,395,903	\$37,127,687	\$214,523,590	\$5,598,282	\$220,121,872
2								
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$136,269,302	(\$136,269,302)	\$0	\$0	\$0	\$0	\$0
4								
5 Net Distribution Revenues		<u>\$240,888,923</u>	<u>(\$63,493,020)</u>	<u>\$177,395,903</u>	<u>\$37,127,687</u>	<u>\$214,523,590</u>	<u>\$5,598,282</u>	<u>\$220,121,872</u>
6								
7 Operation & Maintenance Expenses	Schedule 3	\$115,479,365	(\$27,588,276)	\$87,891,089	(\$719,190)	\$87,171,898	\$106,784	\$87,278,682
8								
9 Amortization of Regulatory Deferrals	Schedule 4 GAS	\$705,953	\$1,309,738	\$2,015,691	(\$495,085)	\$1,520,606	\$0	\$1,520,606
10								
11 Amortization of Utility Plant	Schedule 5 GAS	\$1,874,224	\$106,546	\$1,980,770	(\$1,554,586)	\$426,184	\$0	\$426,184
12								
13 Depreciation	Schedule 6 GAS	\$33,311,851	(\$15,649)	\$33,296,202	\$5,840,707	\$39,136,909	\$0	\$39,136,909
14								
15 Municipal Taxes	Schedule 7 GAS	\$22,091,730	(\$2,696)	\$22,089,035	\$4,780,420	\$26,869,455	\$0	\$26,869,455
16								
17 Payroll Taxes	Schedule 8	(\$1,294,241)	\$3,763,829	\$2,469,588	\$268,476	\$2,738,063	\$0	\$2,738,063
18								
19 Gross Receipts Taxes	Schedule 9	\$11,166,309	(\$11,166,309)	\$0	\$0	\$0	\$0	\$0
20								
21 Other Taxes	Schedule 9	\$217,464	\$0	\$217,464	\$10,069	\$227,533	\$0	\$227,533
22								
23 Interest on Customer Deposits	Workpaper 2 GAS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$35,184</u>	<u>\$35,184</u>	<u>\$0</u>	<u>\$35,184</u>
24								
25 Total Operating Revenue Deductions		<u>\$183,552,655</u>	<u>(\$33,592,817)</u>	<u>\$149,959,839</u>	<u>\$8,165,994</u>	<u>\$158,125,832</u>	<u>\$106,784</u>	<u>\$158,232,616</u>
26								
27 Operating Income Before Income Taxes		<u>\$57,336,268</u>	<u>(\$29,900,203)</u>	<u>\$27,436,064</u>	<u>\$28,961,694</u>	<u>\$56,397,758</u>	<u>\$5,491,498</u>	<u>\$61,889,256</u>
28								
29 Income Taxes	Schedule 10 GAS					\$5,930,858	\$1,153,215	\$7,084,072
30								
31 Operating Income After Income Taxes						<u>\$50,466,900</u>	<u>\$4,338,284</u>	<u>\$54,805,184</u>
32								
33 Rate Base	Schedule 11 GAS					\$762,241,779		\$762,241,779
34								
35 Rate of Return						6.62%	Line 31(e) / Line 33(e)	
36								
37								
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53								

Revenue Deficiency		
Earned Rate of Return	6.62%	Line 35 (e)
Rate Year Required Rate of Return	7.19%	Page 4, Line 9 (c)
Rate of Return Deficiency	0.57%	Line 40 - Line 39
Rate Base	\$762,241,779	Line 33 (e)
Net Operating Income Deficiency	\$4,338,284	
Gross Revenue Conversion Factor	1.290437	Line 53
Revenue Deficiency	<u>\$5,598,282</u>	Line 43 / Line 44
Gross Revenue Conversion Factor		
Gross Revenue	1.000000	
Uncollectible expense	(0.019074)	Schedule 22, Page 7, Line 15
Revenue net of Uncollectibles	0.980926	
Composite income tax rate	(0.20599)	Line 50 x (- 0.21%)
Net income effect of 1.000 Revenue	0.774931	Line 50 + Line 51
Gross Revenue Conversion Factor	<u>1.2904371</u>	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
For Rate Year Ending August 31, 2019 to Data Year 1 Ending August 31, 2020

	Schedule Reference	Rate Year Ending August 31, 2019 (a)	Reflect Conditions in the Rate Year (b)	Data Year 1 Ending August 31, 2020 (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 1 Ending August 31, 2020 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2 GAS	\$220,121,872	\$0	\$220,121,872	\$5,431,544	\$225,553,416
2						
3 Purchased Power & Other Reconciling Exp	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		\$220,121,872	\$0	\$220,121,872	\$5,431,544	\$225,553,416
6						
7 Operation & Maintenance Expenses	Schedule 3	\$87,278,682	\$2,265,910	\$89,544,592	\$103,603	\$89,648,195
8						
9 Amortization of Regulatory Deferrals	Schedule 4 GAS	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
10						
11 Amortization of Utility Plant	Schedule 5 GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
12						
13 Depreciation	Schedule 6 GAS	\$39,136,909	\$1,924,745	\$41,061,654	\$0	\$41,061,654
14						
15 Municipal Taxes	Schedule 7 GAS	\$26,869,455	\$0	\$26,869,455	\$0	\$26,869,455
16						
17 Payroll Taxes	Schedule 8	\$2,738,063	\$8,750	\$2,746,813	\$0	\$2,746,813
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$227,533	\$6,052	\$233,585	\$0	\$233,585
22						
23 Interest on Customer Deposits	Workpaper 2 GAS	\$35,184	\$45,892	\$81,076	\$0	\$81,076
24						
25 Total Operating Revenue Deductions		\$158,232,616	\$4,251,349	\$162,483,965	\$103,603	\$162,587,568
26						
27 Operating Income Before Income Taxes		\$61,889,256	(\$4,251,349)	\$57,637,907	\$5,327,941	\$62,965,847
28						
29 Income Taxes	Schedule 10 GAS			\$6,125,450	\$1,118,868	\$7,244,317
30						
31 Operating Income After Income Taxes				\$51,512,457	\$4,209,073	\$55,721,530
32						
33 Rate Base	Schedule 11 GAS			\$774,986,512		\$774,986,512
34						
35 Rate of Return				6.65%	Line 31(c) / Line 33(c)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.65%	Line 35 (c)
	Rate Year Required Rate of Return	7.19%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.54%	Line 40 - Line 39
	Rate Base	\$774,986,512	Line 33 (c)
	Net Operating Income Deficiency	\$4,209,073	
	Gross Revenue Conversion Factor	1.290437	Line 53
	<u>Revenue Deficiency</u>	<u>\$5,431,544</u>	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.019074)	Schedule 22, Page 7, Line 15
	Revenue net of Uncollectibles	0.980926	
	Composite income tax rate	(0.20599)	Line 50 x (- 0.21%)
	Net income effect of 1.000 Revenue	0.774931	Line 50 + Line 51
	Gross Revenue Conversion Factor	<u>1.2904371</u>	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
For Data Year 1 Ending August 31, 2020 to Data Year 2 Ending August 31, 2021

	Schedule Reference	Data Year 1 Ending August 31, 2020 (a)	Reflect Conditions in the Rate Year (b)	Data Year 1 Ending August 31, 2020 Adjusted (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 2 Ending August 31, 2021 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2 GAS	\$225,553,416	\$0	\$225,553,416	\$3,220,687	\$228,774,103
2						
3 Purchased Power & Other Reconciling Ex	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		<u>\$225,553,416</u>	<u>\$0</u>	<u>\$225,553,416</u>	<u>\$3,220,687</u>	<u>\$228,774,103</u>
6						
7 Operation & Maintenance Expenses	Schedule 3	\$89,648,195	\$1,188,299	\$90,836,494	\$61,433	\$90,897,927
8						
9 Amortization of Regulatory Deferrals	Schedule 4 GAS	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
10						
11 Amortization of Utility Plant	Schedule 5 GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
12						
13 Depreciation	Schedule 6 GAS	\$41,061,654	\$608,784	\$41,670,438	\$0	\$41,670,438
14						
15 Municipal Taxes	Schedule 7 GAS	\$26,869,455	\$0	\$26,869,455	\$0	\$26,869,455
16						
17 Payroll Taxes	Schedule 8	\$2,746,813	\$54,454	\$2,801,268	\$0	\$2,801,268
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$233,585	\$5,676	\$239,261	\$0	\$239,261
22						
23 Interest on Customer Deposits	Workpaper 2 GAS	<u>\$81,076</u>	<u>(\$1,147)</u>	<u>\$79,929</u>	<u>\$0</u>	<u>\$79,929</u>
24						
25 Total Operating Revenue Deductions		<u>\$162,587,568</u>	<u>\$1,856,066</u>	<u>\$164,443,635</u>	<u>\$61,433</u>	<u>\$164,505,067</u>
26						
27 Operating Income Before Income Taxes		<u>\$62,965,847</u>	<u>(\$1,856,066)</u>	<u>\$61,109,781</u>	<u>\$3,159,255</u>	<u>\$64,269,036</u>
28						
29 Income Taxes	Schedule 10 GAS			\$6,774,846	\$663,444	\$7,438,290
30						
31 Operating Income After Income Taxes				<u>\$54,334,935</u>	<u>\$2,495,811</u>	<u>\$56,830,746</u>
32						
33 Rate Base	Schedule 11 GAS			<u>\$790,413,714</u>		<u>\$790,413,714</u>
34						
35 Rate of Return				<u>6.87%</u>	Line 31(c) / Line 33(c)	
36						
37						
38						
39						
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41						
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53						

	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.87%	Line 35 (c)
	Rate Year Required Rate of Return	7.19%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.32%	Line 40 - Line 39
	Rate Base	\$790,413,714	Line 33 (c)
	Net Operating Income Deficiency	\$2,495,811	
	Gross Revenue Conversion Factor	1.290437	Line 53
	<u>Revenue Deficiency</u>	<u>\$3,220,687</u>	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.019074)	Schedule 22, Page 7, Line 15
	Revenue net of Uncollectibles	0.980926	
	Composite income tax rate	(0.20599)	Line 50 x (- 0.21%)
	Net income effect of 1.000 Revenue	0.774931	Line 50 + Line 51
	Gross Revenue Conversion Factor	1.2904371	1 / Line 52

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

	Description	Capital Structure (a)	Cost Rate (b)	Weighted Return (c) = (a) x (b)	Taxes (d)	Pre-tax Return (e) = (c)+(d)
1	Short Term Debt	1.11%	1.76%	0.02%		0.02%
2						
3	Long Term Debt	47.85%	5.10% (1)	2.44%		2.44%
4						
5	Preferred Stock	0.09%	4.50%	0.00%		0.00%
6						
7	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
8						
9	Total Capitalization	100.00%		7.19%	1.26%	8.45%

Notes

- (1) Company's Effective Cost of Long Term Debt
(2) Line 3(c) / (1-21%) - Line 3(c)

Column Notes

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

Line Notes

- 1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13
3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 4
5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 10
7(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 83 of 93 Line 13

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-2-ELEC

Revenue– Electric

Column Notes

Line Notes

5	Sum of Line 2 through Line 4
9	Line 7 + Line 8
11	Line 5 + Line 9
22	Sum of Line 11 through Line 2
37	Sum of Line 25 through Line 3
40	Line 22 + Line 37

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-2-GAS

Revenue – Gas

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

		Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Adjustments to Reflect Conditions in Data Year (f)	Data Year 1 Ending August 31, 2019 (g) = (e) + (f)	Adjustments to Reflect Conditions in Data Year (h)	Data Year 2 Ending August 31, 2021 (i) = (g) + (h)
1	Firm Revenues									
2	Revenues excluding AGT LIHEAP, and Envir Base Rate 1	\$169,061,454	\$2,391,422	\$171,452,876	\$1,955,965	\$173,408,841	\$5,598,282	\$179,007,123	\$5,431,544	\$184,438,667
3	LIAP in Base Rates			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Energy Efficiency-Weatherization Program in Base Rates			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Advanced Gas Technologies in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000
6	Environmental Cost Recovery in Base Rates	\$22,148	\$0	\$22,148	\$0	\$22,148	\$0	\$22,148	\$0	\$22,148
7	Sub-Total Delivery Rates	\$170,486,450	\$2,298,574	\$172,785,024	\$1,955,965	\$174,740,989	\$5,598,282	\$180,339,271	\$5,431,544	\$185,770,815
8	Gas Cost Recovery Revenues			\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Advanced Gas Technologies in Base Rates	\$123,231,682	(\$123,231,682)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Environmental Cost Recovery in Base Rates	\$31,264,074	(\$31,264,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	AGT LIHEAP	\$27,861,870	(\$27,861,870)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Sub-Total Firm Tariff Revenues	\$352,243,977	(\$380,156,953)	\$172,087,024	\$1,955,965	\$174,042,989	\$5,598,282	\$180,339,271	\$5,431,544	\$185,770,815
13	Special Contract- Dominion Power	\$224,996		\$224,996	\$0	\$224,996	\$0	\$224,996	\$0	\$224,996
14	Non Firm Revenues	\$2,466,036	(\$1,077,919)	\$1,388,117	\$0	\$1,388,117	\$0	\$1,388,117	\$0	\$1,388,117
15	Total Firm Revenues	\$355,655,009	(\$381,236,872)	\$174,408,137	\$1,955,965	\$176,354,102	\$5,598,282	\$181,952,384	\$5,431,544	\$187,383,928
16							\$0	\$0	\$0	\$0
17							\$0	\$0	\$0	\$0
18							\$0	\$0	\$0	\$0
19	Other Operating Revenues:									
20	Miscellaneous Fees/Credits									
21	Paperless Bill Credits									
22	Account Restoration Fee									
23	Customer Arrangement Fee (Late Payment Fees)									
24	AMR Opt Out Fee									
25	Sub-total Fees/Credits									
26	Rental Expense	\$248,262		\$248,262		\$248,262		\$248,262		\$248,262
27	AFUDC-Equity Debt									
28	Miscellaneous Revenue Adjustments									
29	Non Utility Billing									
30	Revenue Decoupling Adj									
31	ISR FY16 Recon FY 17									
32	On System Margin Adj									
33	Settlement Agreement DK 4323 Article III B.4.									
34	Gross Receipts Tax Revenues									
35	Off System Sales									
36	Unbilled Revenues & Cost									
37	NGPWP Shareholder Incentive									
38	Offsetting Manual Journal Entries									
39	LIAP in Base Rates									
40	Energy Efficiency-Weatherization Program in Base Rates									
41	Advanced Gas Technologies in Base Rates									
42	Environmental Cost Recovery in Base Rates									
43	AGT LIHEAP									
44	Sub-Total Other Operating Revenues									
45	Total Operating Revenues									
46	Gas Cost Expense									
47	Total									
48	Net Margin									

Column Notes

(a)	Per Company Books
(b)	See Schedule PP-1 GAS Pg. 2 Ln. 24 Col. (a)
(c)	See Schedule PP-1 GAS Pg. 2 Ln. 24 Col. (a)
(d)	See Schedule PP-1 GAS Pg. 2 Ln. 24 Col. (a)
(e)	Normalization Adjustment to establish Environmental base rate recovery at \$1,310,000
(f)	Gas Costs for Non Firm Sales Customers
(g)	Account Restoration Fee Reallocated from FEREC Act: 908.
(h)	Customer Arrangement Fees Reallocated from FEREC Act: 419
(i)	Return Check Fees Reallocated from Narragansett Electric
(j)	See Schedule PP-1 GAS Pg. 1 Ln. 12
(k)	See Schedule PP-1 GAS Pg. 1 Ln. 24 Col. (a)
(l)	AFUDC Base Rate Adjustment from FEREC Act: 419
(m)	Non Utility Billing Reallocated from Narragansett Electric
(n)	Schedule PP-1 (e)-GAS Pg. 1 Ln. 7
(o)	Worksheet 12 GAS

Line Notes

7	Sum of Line 1 through Line 6
12	Sum of Line 7 through Line 11
16	Sum of Line 12 through Line 15
28	Sum of Line 23 through Line 27
56	Sum of Line 28 through Line 54
58	Line 18 + Line 56
64	Line 18 + Line 62

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-3

Operation & Maintenance Expense Summary

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

	Schedule Reference	Test Year Ended June 30, 2017 (Per Books)		Normalizing Adjustments		Test Year Ended June 30, 2017 (as Adjusted)				
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Operation & Maintenance Expenses:										
1 Labor	Schedule 12	\$90,778,557	\$54,756,249	\$36,022,308	(\$16,035,064)	(\$10,193,769)	(\$5,841,295)	\$74,743,494	\$44,562,480	\$30,181,014
2 Health Care	Schedule 13	\$12,341,700	\$7,901,703	\$4,439,997	(\$1,186,265)	(\$1,186,265)	\$0	\$11,155,435	\$6,715,438	\$4,439,997
3 Group Life Insurance	Schedule 14	\$930,683	\$579,702	\$350,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$350,981
4 Thrift Plan	Schedule 15	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749
5 FAS 112 / ASC 712	Schedule 16	(\$572,522)	(\$333,759)	(\$238,762)	(\$238,762)	(\$333,759)	\$238,762	\$0	(\$0)	(\$0)
6 Service Company Rents	Schedule 17	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
7 Joint Facilities	Schedule 18	\$1,579,848	\$1,018,396	\$561,452	\$0	\$0	\$0	\$1,579,848	\$1,018,396	\$561,452
8 Uninsured Claims	Schedule 19	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495
9 Insurance Premium	Schedule 20	\$2,926,210	\$2,097,226	\$828,984	(\$286,481)	(\$286,481)	\$0	\$2,639,729	\$1,810,745	\$828,984
10 Regulatory Assessment Fees	Schedule 21	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662
11 Uncollectible Accounts	Schedule 22	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
12 Postage	Schedule 23	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
13 Strike Contingency	Schedule 24	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
14 Environmental Response Fund	Schedule 25	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
15 Paperless Bill Credit	Schedule 26	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
16 PBOP	Schedule 27	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
17 Pension	Schedule 28	\$22,239,834	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	\$0	\$20,049,530	\$12,666,181	\$7,383,350
18 Energy Efficiency Program	Schedule 29	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)	\$0	\$0	\$0
19 Other Operating and Maintenance Expenses	Schedule 30	\$86,785,496	\$59,391,324	\$27,394,172	(\$23,492,383)	(\$22,300,027)	(\$1,192,356)	\$63,293,113	\$37,091,297	\$26,201,816
20 Storm Cost Recovery	Schedule 31	\$7,338,972	\$7,338,972	\$0	(\$27,840)	(\$27,840)	\$0	\$7,311,132	\$7,311,132	\$0
21 Gas Commodity OM	Schedule 32	\$0	\$0	\$0	\$1,308,279	\$1,308,279	\$1,308,279	\$0	\$0	\$1,308,279
22 NEP IFA Credit	Schedule 33	(\$138,452,360)	(\$138,452,360)	\$0	\$138,452,360	\$138,452,360	\$0	\$0	\$0	\$0
23 Wheeling	Schedule 34	\$179,791,010	\$179,791,010	\$0	(\$179,791,010)	(\$179,791,010)	\$0	\$0	\$0	\$0
24 Energy Innovation Hub	Schedule 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Gas Business Enablement	Schedule 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Electric Operations	Schedule 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Gas Operations	Schedule 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Customer Affordability Program	Schedule 39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 Sub Total		\$420,054,545	\$304,575,180	\$115,479,365	(\$190,739,656)	(\$163,151,380)	(\$27,588,276)	\$229,314,888	\$141,423,799	\$87,891,089
30										
31 Purchased Power/ Purchased Gas	Schedule 40	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
32										
33 Sub Total		\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
34										
TOTAL		\$860,579,245	\$608,830,578	\$251,748,667	(\$631,264,357)	(\$467,406,779)	(\$163,857,578)	\$229,314,888	\$141,423,799	\$87,891,089

Operation & Maintenance Expenses:

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

		Schedule Reference	Test Year Ended June 30, 2017 (as Adjusted)		Proforma Adjustments		Rate Year Ending August 31, 2019				
			Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Operation & Maintenance Expenses:											
1	Labor	Schedule 12	\$74,743,494	\$44,562,480	\$30,181,014	\$10,429,562	\$7,144,998	\$3,284,565	\$85,173,056	\$51,707,477	\$33,465,578
2	Health Care	Schedule 13	\$11,155,435	\$6,715,438	\$4,439,997	(\$354,377)	(\$256,891)	(\$97,486)	\$10,801,058	\$6,458,547	\$4,342,511
3	Group Life Insurance	Schedule 14	\$840,497	\$489,516	\$350,981	\$155,954	\$78,027	\$77,927	\$996,451	\$567,542	\$428,909
4	Thrift Plan	Schedule 15	\$3,466,934	\$2,091,185	\$1,375,749	\$484,899	\$335,217	\$149,682	\$3,951,833	\$2,426,402	\$1,525,431
5	FAS 112 / ASC 712	Schedule 16	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
6	Service Company Rents	Schedule 17	\$10,700,286	\$7,973,602	\$2,726,684	\$7,046,413	\$5,311,480	\$1,734,933	\$17,746,699	\$13,285,082	\$4,461,616
7	Joint Facilities	Schedule 18	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
8	Uninsured Claims	Schedule 19	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
9	Insurance Premium	Schedule 20	\$2,659,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$2,090,894	\$1,521,924	\$568,970
10	Regulatory Assessment Fees	Schedule 21	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
11	Uncollectible Accounts	Schedule 22	\$9,683,512	\$3,964,684	\$5,718,828	(\$2,164,572)	\$157,586	(\$2,322,158)	\$7,518,940	\$4,122,270	\$3,396,670
12	Postage	Schedule 23	\$3,756,323	\$2,444,255	\$1,312,068	\$173,918	\$113,169	\$60,749	\$3,930,240	\$2,557,424	\$1,372,817
13	Strike Contingency	Schedule 24	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
14	Environmental Response Fund	Schedule 25	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
15	Paperless Bill Credit	Schedule 26	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
16	PHOP	Schedule 27	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
17	Pension	Schedule 28	\$20,049,530	\$12,666,181	\$7,383,350	(\$10,459,524)	(\$6,432,780)	(\$4,026,744)	\$9,590,006	\$6,233,401	\$3,356,606
18	Energy Efficiency Program	Schedule 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Other Operating and Maintenance Expenses	Schedule 30	\$63,293,113	\$37,091,297	\$26,201,816	\$2,931,142	\$1,718,103	\$1,213,039	\$66,224,255	\$38,809,400	\$27,414,855
20	Storm Cost Recovery	Schedule 31	\$7,311,132	\$7,311,132	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
21	Gas Commodity OM	Schedule 32	\$1,308,279	\$0	\$1,308,279	(\$1,308,279)	\$0	(\$1,308,279)	\$0	\$0	\$0
22	NEP IFA Credit	Schedule 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Wheeling	Schedule 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Energy Innovation Hub	Schedule 35	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
25	Gas Business Enablement	Schedule 36	\$0	\$0	\$0	\$3,313,311	\$459,194	\$2,854,116	\$3,313,311	\$459,194	\$2,854,116
26	Electric Operations	Schedule 37	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
27	Gas Operations	Schedule 38	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
28	Customer Affordability Program	Schedule 39	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
29	Sub Total		\$229,314,888	\$141,423,799	\$87,891,089	\$10,759,591	\$11,478,782	(\$719,190)	\$240,074,480	\$152,902,581	\$87,171,898
30	Purchased Power/ Purchased Gas	Schedule 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Sub Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	TOTAL		\$229,314,888	\$141,423,799	\$87,891,089	\$10,759,591	\$11,478,782	(\$719,190)	\$240,074,480	\$152,902,581	\$87,171,898

Column Notes

(b) Page 1 of 8 Column (b)

(c) Page 1 of 8 Column (c)

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

Operation & Maintenance Expenses:

	Schedule Reference	Rate Year Ending		Adjustments to		Data Year 1		Adjustments to		Data Year 2	
		August 31, 2019		Reflect		Ending August 31, 2020		Conditions in		Ending August 31, 2021	
		Electric		Data Year		Electric		Data Year		Electric	
		(a)		(b)		(c) = (a) + (b)		(d)		(e) = (c) + (d)	
1 Labor	Schedule 12	\$51,707,477		\$1,853,496		\$53,560,974		\$1,622,483		\$55,183,457	
2 Health Care	Schedule 13	\$6,458,547		\$231,216		\$6,689,763		\$202,700		\$6,892,463	
3 Group Life Insurance	Schedule 14	\$567,542		\$35,415		\$602,957		\$32,921		\$635,879	
4 Thrift Plan	Schedule 15	\$2,426,402		\$86,865		\$2,513,267		\$76,152		\$2,589,419	
5 FAS 112 / ASC 712	Schedule 16		(\$0)	\$0			(\$0)				(\$0)
6 Service Company Rents	Schedule 17	\$13,285,082		\$371,624		\$13,656,706		(\$214,324)		\$13,442,382	
7 Joint Facilities	Schedule 18	\$1,065,547		\$28,344		\$1,093,891		\$26,582		\$1,120,473	
8 Uninsured Claims	Schedule 19	\$1,858,628		\$49,440		\$1,908,068		\$46,366		\$1,954,434	
9 Insurance Premium	Schedule 20	\$2,090,894		\$55,618		\$2,146,512		\$52,160		\$2,198,672	
10 Regulatory Assessment Fees	Schedule 21	\$4,286,454		\$0		\$4,286,454		\$0		\$4,286,454	
11 Uncollectible Accounts	Schedule 22	\$4,122,270		\$183,467		\$4,305,737		\$50,881		\$4,356,617	
12 Postage	Schedule 23	\$2,557,424		\$68,027		\$2,625,451		\$63,798		\$2,689,250	
13 Strike Contingency	Schedule 24	\$8,573		\$0		\$8,573		\$0		\$8,573	
14 Environmental Response Fund	Schedule 25	\$3,078,000		\$0		\$3,078,000		\$0		\$3,078,000	
15 Paperless Bill Credit	Schedule 26	\$551,281		\$0		\$551,281		\$0		\$551,281	
16 PBOP	Schedule 27	\$4,901,371		\$0		\$4,901,371		\$0		\$4,901,371	
17 Pension	Schedule 28	\$6,233,401		(\$1,158,292)		\$5,075,109		(\$1,086,285)		\$3,988,824	
18 Energy Efficiency Program	Schedule 29	\$0		\$0		\$0		\$0		\$0	
19 Other Operating and Maintenance Expenses	Schedule 30	\$38,809,400		\$1,024,891		\$39,834,291		\$961,178		\$40,795,469	
20 Storm Cost Recovery	Schedule 31	\$7,023,726		\$0		\$7,023,726		\$0		\$7,023,726	
21 Gas Commodity OM	Schedule 32	\$0		\$0		\$0		\$0		\$0	
22 NEP IFA Credit	Schedule 33	\$0		\$0		\$0		\$0		\$0	
23 Wheeling	Schedule 34	\$0		\$0		\$0		\$0		\$0	
24 Energy Innovation Hub	Schedule 35	\$186,193		(\$32,395)		\$153,798		\$0		\$153,798	
25 Gas Business Enablement	Schedule 36	\$459,194		\$15,849		\$475,044		(\$19,006)		\$456,037	
26 Electric Operations	Schedule 37	\$611,550		(\$39,550)		\$572,000		\$46,083		\$618,083	
27 Gas Operations	Schedule 38	\$0		\$0		\$0		\$0		\$0	
28 Customer Affordability Program	Schedule 39	\$613,623		(\$70,367)		\$543,256		(\$255,128)		\$288,128	
29 Sub Total		\$152,902,581		\$2,703,647		\$155,606,229		\$1,606,562		\$157,212,791	
30											
31 Purchased Power/ Purchased Gas	Schedule 40	\$0		\$0		\$0		\$0		\$0	
32											
33 Sub Total		\$0		\$0		\$0		\$0		\$0	
34											
35 TOTAL		\$152,902,581		\$2,703,647		\$155,606,229		\$1,606,562		\$157,212,791	
Column Notes											
(a)	Page 2 of 8 Column (h)	\$0		\$0		\$0		(\$0)		(\$0)	

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

	Schedule Reference	Rate Year Ending		Adjustments to		Data Year 1 Ending		Adjustments to		Data Year 2 Ending	
		August 31, 2019		in Data Year		August 31, 2020		in Data Year		August 31, 2021	
		Gas	(a)	Gas	(b)	Gas	(c) = (a) + (b)	Gas	(d)	Gas	(e) = (c) + (d)
Operation & Maintenance Expenses:											
1	Labor	\$33,465,578		\$1,408,242		\$34,873,821		\$1,065,966		\$35,939,787	
2	Health Care	\$4,342,511		\$182,820		\$4,525,331		\$138,475		\$4,663,806	
3	Group Life Insurance	\$428,909		\$29,466		\$458,375		\$25,165		\$483,539	
4	Thrift Plan	\$1,525,431		\$64,221		\$1,589,652		\$48,643		\$1,638,295	
5	FAS 112 / ASC 712	(\$0)		\$0		(\$0)		(\$0)		(\$0)	
6	Service Company Rents	\$4,461,616		\$199,917		\$4,661,533		(\$28,291)		\$4,633,242	
7	Joint Facilities	\$587,447		\$15,626		\$603,073		\$14,655		\$617,728	
8	Uninsured Claims	\$644,861		\$17,153		\$662,015		\$16,087		\$678,102	
9	Insurance Premium	\$921,924		\$24,441		\$946,365		\$22,328		\$968,693	
10	Regulatory Assessment Fees	\$1,897,662		\$0		\$1,897,662		\$0		\$1,897,662	
11	Uncollectible Accounts	\$3,396,670		\$106,784		\$3,503,454		\$103,603		\$3,607,057	
12	Postage	\$1,372,817		\$36,517		\$1,409,334		\$34,247		\$1,443,580	
13	Strike Contingency	\$0		\$0		\$0		\$0		\$0	
14	Environmental Response Fund	\$0		\$0		\$0		\$0		\$0	
15	Paperless Bill Credit	\$265,235		\$0		\$265,235		\$0		\$265,235	
16	PBOP	(\$1,190,723)		\$0		(\$1,190,723)		\$0		(\$1,190,723)	
17	Pension	\$3,356,606		(\$782,995)		\$2,573,610		(\$732,618)		\$1,840,992	
18	Energy Efficiency Program	\$0		\$0		\$0		\$0		\$0	
19	Other Operating and Maintenance Expenses	\$27,414,855		\$725,775		\$28,140,630		\$679,549		\$28,820,179	
20	Storm Cost Recovery	\$0		\$0		\$0		\$0		\$0	
21	Gas Commodity OM	\$0		\$0		\$0		\$0		\$0	
22	NEP IFA Credit	\$0		\$0		\$0		\$0		\$0	
23	Wheeling	\$0		\$0		\$0		\$0		\$0	
24	Energy Innovation Hub	\$101,186		(\$17,605)		\$83,581		\$0		\$83,581	
25	Gas Business Enablement	\$2,854,116		\$436,597		\$3,290,713		\$42,743		\$3,333,456	
26	Electric Operations	\$0		\$0		\$0		\$0		\$0	
27	Gas Operations	\$1,032,482		(\$76,782)		\$955,700		\$0		\$955,700	
28	Customer Affordability Program	\$292,714		\$2,518		\$295,232		(\$138,649)		\$156,583	
29	Sub Total	\$87,171,898		\$2,372,693		\$89,544,592		\$1,291,902		\$90,836,494	
30											
31	Purchased Power/ Purchased Gas	\$0		\$0		\$0		\$0		\$0	
32											
33	Sub Total	\$0		\$0		\$0		\$0		\$0	
34											
35	TOTAL	\$87,171,898		\$2,372,693		\$89,544,592		\$1,291,902		\$90,836,494	

Column Notes

(a) Page 2 of 8 Column (i)

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

	Test Year Ended June 30, 2017 (Per Books)	IFA	Vegetation Management (ISR)	Inspection & Maintenance (ISR)	Parent Company Initiative	Gas Business Enrollment (GBE)	Storms	Gas Cost Recovery (GCR)	Other	Total Normalizing Adjustments (i)	Test Year Ended June 30, 2017 (as Adjusted) (k) = (a)+(i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	sum (b through i)	(k) = (a)+(i)
1											
2											
3											
4											
5											
6	Operating & Maintenance Expense										
7	Labor	\$90,778,557	(\$8,107,062)	(\$391,633)	\$0	\$0	(\$1,012,229)	(\$829,823)	(\$5,416,548)	(\$16,035,064)	\$74,743,494
8	Health Care	\$12,341,700	(\$1,079,373)	(\$53,188)	\$0	\$0	(\$53,705)	\$0	\$0	(\$1,186,265)	\$11,155,435
9	Group Life Insurance	\$930,683	(\$79,187)	(\$5,379)	(\$4,236)	\$0	(\$1,384)	\$0	\$0	(\$90,186)	\$840,497
10	Thrift Plan	\$3,865,292	(\$340,078)	\$0	(\$14,936)	\$0	(\$14,021)	\$0	(\$29,323)	(\$398,357)	\$3,466,934
11	FAS 112 / ASC 712	(\$572,522)	\$45,592	\$2,857	\$0	\$0	\$10,407	\$0	\$513,666	\$572,522	\$0
12	Service Company Rents	\$17,062,952	(\$2,443,016)	\$0	\$0	\$0	\$0	\$0	(\$3,819,650)	(\$6,362,666)	\$10,700,286
13	Joint Facilities	\$1,579,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,579,848
14	Uninsured Claims	\$1,648,059	(\$109,494)	(\$5,235)	(\$4,180)	\$0	(\$2,690)	\$0	\$0	(\$121,599)	\$1,526,461
15	Insurance Premium	\$2,926,210	(\$286,481)	\$0	\$0	\$0	\$0	\$0	\$0	(\$286,481)	\$2,639,729
16	Regulatory Assessment Fees	\$6,862,284	(\$678,167)	\$0	\$0	\$0	\$0	\$0	\$0	(\$678,167)	\$6,184,116
17	Uncollectible Accounts	\$12,978,156	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,294,644)	(\$3,294,644)	\$9,683,512
18	Postage	\$3,780,429	(\$2,997)	\$0	(\$7)	\$0	\$0	\$0	(\$21,103)	(\$24,107)	\$3,756,323
19	Strike Contingency	\$8,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,194
20	Environmental Response Fund	\$3,078,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,078,000
21	Business BHI Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	PP&OP	\$7,914,078	(\$740,588)	\$0	\$0	\$0	\$0	\$0	\$816,516	(\$740,588)	\$7,173,490
23	Pension	\$22,739,834	(\$2,029,398)	\$0	\$0	\$0	\$0	\$0	(\$2,190,304)	(\$2,190,304)	\$20,049,530
24	Energy Efficiency Program	\$97,169,672	\$0	(\$110,171)	\$0	\$0	\$0	\$0	(\$97,169,672)	(\$97,169,672)	\$0
25	Other Operating and Maintenance Expenses	\$86,785,496	(\$8,913,604)	(\$10,171)	(\$1,231,649)	(\$1,444,953)	\$525,542	(\$258,832)	(\$3,321,733)	(\$23,492,383)	\$63,293,113
26	Storm Cost Recovery	\$7,338,972	\$0	\$0	\$0	\$0	\$0	\$0	(\$27,840)	(\$27,840)	\$7,311,132
27	Gas Commodity OM	\$0	\$0	\$0	\$0	\$0	\$0	(\$219,623)	\$1,527,902	\$1,308,279	\$1,308,279
28	NEP IFA Credit	(\$138,452,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Wheeling	\$179,791,010	\$0	\$0	\$0	\$0	\$0	\$0	(\$179,791,010)	(\$179,791,010)	\$0
30	Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Gas Business Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Customer Affordability Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Sub-Total Operating & Maintenance Expense	\$420,054,545	\$113,888,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$548,379)	(\$1,308,279)	(\$290,194,348)	(\$190,739,656)	\$229,314,888
36	Purchased Power/ Purchased Gas	\$440,524,701	\$0	\$0	\$0	\$0	\$0	\$0	(\$440,524,701)	(\$440,524,701)	\$0
37	Sub-Total	\$440,524,701	\$0	\$0	\$0	\$0	\$0	\$0	(\$440,524,701)	(\$440,524,701)	\$0
38	TOTAL	\$860,579,245	\$113,888,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$548,379)	(\$1,308,279)	(\$730,719,049)	(\$631,264,577)	\$229,314,888
40	Check Totals	\$860,579,245	\$113,888,510	(\$9,014,450)	(\$577,685)	(\$1,240,071)	(\$548,380)	(\$1,308,279)	(\$730,719,049)	(\$631,264,577)	\$229,314,888
	Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes
(a) Page 1, Column (a)

Line Notes
60(f) Schedule 12 Page 5, Line 2(a) to 4(a)
61(f) Schedule 12 Page 5, Line 2(a) to 4(a)
62(f) Schedule 12 Page 5, Line 2(a) to 4(a)
63(f) Schedule 12 Page 5, Line 2(a) to 4(a)
64(f) Schedule 12 Page 5, Line 2(a) to 4(a)
65(f) Schedule 12 Page 5, Line 2(a) to 4(a)
66(f) Schedule 12 Page 5, Line 2(a) to 4(a)
67(f) Schedule 12 Page 5, Line 2(a) to 4(a)
68(f) Schedule 12 Page 5, Line 2(a) to 4(a)
69(f) Schedule 12 Page 5, Line 2(a) to 4(a)
70(f) Schedule 12 Page 5, Line 2(a) to 4(a)
71(f) Schedule 12 Page 5, Line 2(a) to 4(a)
72(f) Schedule 12 Page 5, Line 2(a) to 4(a)
73(f) Schedule 12 Page 5, Line 2(a) to 4(a)
74(f) Schedule 12 Page 5, Line 2(a) to 4(a)
75(f) Schedule 12 Page 5, Line 2(a) to 4(a)
76(f) Schedule 12 Page 5, Line 2(a) to 4(a)
77(f) Schedule 12 Page 5, Line 2(a) to 4(a)
78(f) Schedule 12 Page 5, Line 2(a) to 4(a)
79(f) Schedule 12 Page 5, Line 2(a) to 4(a)
80(f) Schedule 12 Page 5, Line 2(a) to 4(a)
81(f) Schedule 12 Page 5, Line 2(a) to 4(a)
82(f) Schedule 12 Page 5, Line 2(a) to 4(a)
83(f) Schedule 12 Page 5, Line 2(a) to 4(a)
84(f) Schedule 12 Page 5, Line 2(a) to 4(a)
85(f) Schedule 12 Page 5, Line 2(a) to 4(a)
86(f) Schedule 12 Page 5, Line 2(a) to 4(a)
87(f) Schedule 12 Page 5, Line 2(a) to 4(a)
88(f) Schedule 12 Page 5, Line 2(a) to 4(a)
89(f) Schedule 12 Page 5, Line 2(a) to 4(a)
90(f) Schedule 12 Page 5, Line 2(a) to 4(a)
91(f) Schedule 12 Page 5, Line 2(a) to 4(a)
92(f) Schedule 12 Page 5, Line 2(a) to 4(a)
93(f) Schedule 12 Page 5, Line 2(a) to 4(a)
94(f) Schedule 12 Page 5, Line 2(a) to 4(a)
95(f) Schedule 12 Page 5, Line 2(a) to 4(a)
96(f) Schedule 12 Page 5, Line 2(a) to 4(a)
97(f) Schedule 12 Page 5, Line 2(a) to 4(a)
98(f) Schedule 12 Page 5, Line 2(a) to 4(a)
99(f) Schedule 12 Page 5, Line 2(a) to 4(a)

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

	Test Year Ended June 30, 2017 (Per Books)	IFA (b)	Vegetation Management (ISR)	Inspection & Maintenance (ISR)	Parent Company Initiative (e)	Storms (f)	Other (g)	Total Normalizing Adjustments (h)	Test Year Ended June 30, 2017 (as Adjusted) (i) = (a) + (i)
1	Test Year Amounts that are Specifically Adjusted:								
2									
3									
4									
5									
6	Operating & Maintenance Expense								
7	Labor	\$54,756,249							
8	Health Care	\$7,901,703							
9	Group Life Insurance	\$579,702							
10	Thrift Plan	\$2,489,542							
11	FAS 112 / ASC 712	\$333,759							
12	Service Company Rents	\$13,985,369							
13	Joint Facilities	\$1,018,396							
14	Uninsured Claims	\$801,565							
15	Insurance Premium	\$2,097,226							
16	Regulatory Assessment Fees	\$4,964,621							
17	Uncollectible Accounts	\$8,952,665							
18	Postage	\$2,460,952							
19	Strike Contingency	\$8,194							
20	Environmental Response Fund	\$3,078,000							
21	Property Bill Credit	\$5,421,584							
22	Pension	\$14,856,485							
23	Energy Efficiency Program	\$73,467,743							
24	Other Operating and Maintenance Expenses	\$59,391,324							
25	Storm Cost Recovery	\$7,338,972							
26	Gas Commodity OM								
27	NEP IFA Credit								
28	Whedling								
29	Energy Innovation Hub								
30	Gas Business Enablement								
31	Electric Operations								
32	Gas Operations								
33	Customer Affordability Program								
34	Sub Total Operating & Maintenance Expense	\$304,575,180							
35									
36	Purchased Power/ Purchased Gas	\$304,255,398							
37									
38	Sub Total	\$304,255,398							
39									
40	TOTAL	\$608,830,578							
	Check Totals	\$608,830,578							
	Difference	\$0							

Column Notes

Line Notes	
6(b) Schedule 12 Page 5, Lines 2(b) to 4(b)	
6(c) Schedule 12 Page 5, Line 5(b)	
6(d) Schedule 12 Page 5, Line 6(b) to 8(b)	
6(f) Schedule 12 Page 5, Line 21(b) to 23(b)	
Schedule 12 Page 5, Line 9(b) to 20(b) + Line 24(b) + Lines 25(b) to 27(b)	
6(g) Schedule 13, Page 5 Lines 2(b) through 4(b)	
7(b) Schedule 13, Page 5 Lines 6(b) through 8(b)	
7(d) Schedule 13, Page 5 Lines 10(b) through 12(b)	
7(f) Schedule 13, Page 5 Lines 14(b) through 16(b)	
8(b) Schedule 14, Page 5 Lines 2(b) through 4(b)	
8(d) Schedule 14, Page 5 Lines 6(b) through 8(b)	
8(f) Schedule 14, Page 5 Lines 10(b) through 12(b)	
9(b) Schedule 15, Page 5 Lines 2(b) through 4(b)	
9(d) Schedule 15, Page 5 Lines 6(b) through 8(b)	
9(f) Schedule 15, Page 5 Lines 10(b) through 12(b)	

20(g) Schedule 26, Page 5 Line 3(b)	
21(b) Schedule 27, Page 5 Lines 2(b) through 4(b)	
22(b) Schedule 28, Page 5 Lines 2(b) through 4(b)	
22(g) Schedule 28, Page 5 Line 8(b)	
23(g) Schedule 29, Page 5 Lines 2(b) through 3(b)	
24(b) Schedule 30, Page 6 Lines 2(b) through 17(b)	
24(c) Schedule 30, Page 6 Lines 2(b) through 17(c)	
24(d) Schedule 30, Page 6 Lines 2(b) through 17(d)	
24(e) Schedule 30, Page 6 Lines 2(b) through 17(e)	
24(f) Schedule 30, Page 6 Lines 2(b) through 17(f)	
24(g) Schedule 30, Page 6 Lines 2(b) through 17(g)	
25(g) Schedule 31, Page 5 Lines 2(a)	
27(b) Schedule 33 Page 5, Line 9(b)	
28(g) Schedule 34 Page 5, Line 2(a) to Line 3(a)	

Line Notes

The Narragansett Electric Company d/b/a National Grid
Calculation Of Inflation
Occurring Between The Test Year And The Rate Year

<u>Calculation of Inflation Rate:</u>			Line
	GDP-CTPI ⁽¹⁾	CPI-U ⁽²⁾	
Index - Midpoint of Test Year June 2017	112.4	242.7	1
			2
			3
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	4
			5
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			6
			7
Inflation Factor %	4.52%	4.73%	4.63%
			9
Source: Moody's Analytics	2.26%	2.37%	10
			11
			12
	GDPIP	CPI	13
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	14
			15
Index - Midpoint of Rate Year Aug 2020	120.4	261.3	16
			17
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			18
			19
Inflation Factor %	2.50%	2.82%	2.66%
			21
Source: Moody's Analytics			22
			23
	GDPIP	CPI	24
Index - Midpoint of Rate Year Aug 2019	120.4	261.3	25
			26
Index - Midpoint of Rate Year Aug 2020	123.2	268.0	27
			28
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			29
			30
Inflation Factor %	2.32%	2.54%	2.43%
			31

⁽¹⁾ Gross Domestic Product Chain-type Index

⁽²⁾ LL URBAN Consumer Price Index

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-4-ELEC

Amortization of Regulatory Deferrals– Electric

The Narragansett Electric Company d/b/a National Grid
Amortization of Regulatory Deferrals - Electric
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Adjusted Balance June 30, 2017 (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)	Reflect Condition in Rate Year (f)	Rate Year Ending August 31, 2020 (g)	Reflect Condition in Rate Year (h)	Rate Year Ending August 31, 2021 (i)
1 Rate Case Expenses	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482	\$0	\$332,482
2									
3 Total	<u>\$8,454</u>	<u>(\$8,454)</u>	<u>\$0</u>	<u>\$332,482</u>	<u>\$332,482</u>	<u>\$0</u>	<u>\$332,482</u>	<u>\$0</u>	<u>\$332,482</u>

Line Notes

- 1 (d) Page 2, Line 7
1-3 Column (a) per Company Books
1-3 Column (c) = Column (a) + Column (b)
1-3 Column (e) = Column (c) + Column (d)
1-3 Column (g) = Column (e) + Column (f)
1-3 Column (i) = Column (g) + Column (h)

The Narragansett Electric Company d/b/a National Grid
Rate Case Expenses - Electric
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Amount
1 Rate Case Expense for Narragansett Electric Company - Electric Segment	\$997,445
2	
3 Number of Years to be Normalized	3
4	
5 Annual Normalized Rate Case Expenses Recovery	<u>\$332,482</u>

Line Notes

- 1 Based on the most current information during the progression of the rate case and to be updated

Consultant	Description of Service	PO Amount	Test Year	Remainder	Electric only	Allocated 67.64% (a)	Total
Gannett Fleming, Inc.	Depreciation Study	\$61,000	\$0	\$61,000		\$41,260	\$41,260
Howard S. Gorman - HSG Group, Inc.	Allocated Cost of Service Study - Electric	\$90,000	\$0	\$90,000	\$90,000		\$90,000
Scott Madden Inc.	ROE/Cost of Capital Structure	\$32,020	\$0	\$32,020		\$21,658	\$21,658
Keegan & Werlin	Legal	\$525,000	\$0	\$525,000		\$355,110	\$355,110
Hinckley Allen	Legal	\$473,000	\$0	\$473,000		\$319,937	\$319,937
Towers Watson	Compensation Study	\$73,151	\$27,807	\$45,344		\$49,479	\$49,479
WarRoom Document Solutions	Printing - Electric	\$15,000	\$0	\$15,000	\$15,000		\$15,000
A-1 Court Reports, Inc.	Other - Electric	\$5,000	\$0	\$5,000	\$5,000		\$5,000
Division of Public Utilities and Carriers	Rate Case Assessment	\$100,000	\$0	\$100,000	\$100,000		\$100,000
Total		<u>\$1,374,171</u>	<u>\$27,807</u>	<u>\$1,346,364</u>	<u>\$210,000</u>	<u>\$787,445</u>	<u>\$997,445</u>

- (a) Per Company's Cost Allocation Code G-316

SAP Alloc. Code	Company Description	3 Pt. Allocation %
G-316	Narragansett Electric Company	67.64%
G-316	Narragansett Gas Company	32.36%
	Total	100.00%

- 3 Rate case expected to be filed in 3 years

- 5 Line 1 divided by Line 3.

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-4-GAS

Amortization of Regulatory Deferrals – Gas

The Narragansett Electric Company d/b/a National Grid
Amortization of Regulatory Deferrals - Gas
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Adjusted Balance June 30, 2017 (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)	Reflect Condition in Rate Year (f)	Rate Year Ending August 31, 2020 (g)	Reflect Condition in Rate Year (h)	Rate Year Ending August 31, 2021 (i)
1 Advantage System Amortization	\$705,953	(\$262)	\$705,691	(\$705,691)	\$0	\$0	\$0	\$0	\$0
2 Rate Case Expense Amortization	\$0	\$0	\$0	\$210,606	\$210,606	\$0	\$210,606	\$0	\$210,606
3 Environmental Cost Amortization	\$0	\$1,310,000	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000
4 Total	<u>\$705,953</u>	<u>\$1,309,738</u>	<u>\$2,015,691</u>	<u>(\$495,085)</u>	<u>\$1,520,606</u>	<u>\$0</u>	<u>\$1,520,606</u>	<u>\$0</u>	<u>\$1,520,606</u>

Line Notes

- 1 (d) It is the amortization from "Advantage System Book Value 2012 ~ 2017", the balance at the beginning of the Rate Year 1 is zero, no amortization in rate year
2 (d) Page 2, Line 5
3 (d) As approved on RIPUC Docket No. 3401
1-4 Column (a) per Company Books
1-4 Column (c) = Column (a) + Column (b)
1-4 Column (e) = Column (c) + Column (d)
1-4 Column (g) = Column (e) + Column (f)
1-4 Column (i) = Column (g) + Column (h)

The Narragansett Electric Company d/b/a National Grid
Rate Case Expenses - Gas
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Amount
1 Rate Case Expense for Narragansett Electric Company - Gas Segment	\$631,817
2	
3 Number of Years to be Normalized	3
4	
5 Annual Normalized Rate Case Expenses Recovery	<u>\$210,606</u>

Line Notes

- 1 Based on the most current information during the progression of the rate case and to be updated

Consultant	Description of Service	PO Amount	Test Year	Remainder	Gas only	Allocated 32.36% (a)	Total
Gannett Fleming, Inc.	Depreciation Study	\$61,000	\$0	\$61,000		\$19,740	\$19,740
Paul Normand - Management Applications Consulting, Inc.	Allocated Cost of Service Study - Gas	\$165,091	\$0	\$165,091	\$165,091		\$165,091
Scott Madden Inc.	ROE/Cost of Capital Structure	\$32,020	\$0	\$32,020		\$10,362	\$10,362
Keegan & Werlin	Legal	\$525,000	\$0	\$525,000		\$169,890	\$169,890
Hinckley Allen	Legal	\$473,000	\$0	\$473,000		\$153,063	\$153,063
Towers Watson	Compensation Study	\$73,151	\$27,807	\$45,344		\$23,672	\$23,672
WarRoom Document Solutions	Printing - Gas	\$15,000	\$0	\$15,000	\$15,000		\$15,000
A-1 Court Reports, Inc.	Other - Gas	\$5,000	\$0	\$5,000	\$5,000		\$5,000
Division of Public Utilities and Carriers	Rate Case Assessment	\$70,000	\$0	\$70,000	\$70,000		\$70,000
Total		<u>\$1,419,262</u>	<u>\$27,807</u>	<u>\$1,391,455</u>	<u>\$255,091</u>	<u>\$376,726</u>	<u>\$631,817</u>

- (a) Per Company's Cost Allocation Code G-316

SAP Alloc. Code	Company Description	3 Pt. Allocation %
G-316	Narragansett Electric Company	67.64%
G-316	Narragansett Gas Company	32.36%
	Total	100.00%

- 3 Rate case expected to be filed in 3 years

- 5 Line 1 divided by Line 3.

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-5-ELEC

Amortization of Intangibles– Electric

The Narragansett Electric Company d/b/a National Grid
Amortization of Intangibles - Electric
For the Test Year Ended June 30, 2017 and the Data Year 1 Ending August 31, 2020

	Test Year Ended	Normalizing	Adjusted Test Year	Proforma	Rate Year Ending	Reflect Condition	Rate Year Ending	Reflect Condition	Rate Year Ending
	June 30, 2017	Adjustments	June 30, 2017	Adjustments	August 31, 2019	in Rate Year	August 31, 2020	in Rate Year	August 31, 2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 Amortization	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-5-GAS

Amortization of Intangibles – Gas

The Narragansett Electric Company d/b/a National Grid
Amortization of Intangibles - Gas
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Test Year Ended	Normalizing	Adjusted Test Year	Proforma	Rate Year 1	Reflect Condition	Rate Year 2	Condition	Rate Year
	June 30, 2017	Adjustments	June 30, 2017	Adjustments	August 31, 2019	in Rate Year	August 31, 2020	in Rate Year	Ending August 31, 2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 Amortization	\$1,874,224	\$106,546	\$1,980,770	(1,554,586)	426,184	\$0	426,184	\$0	426,184

Column Notes

- (a) Per Company Books
- (b) The following software was written off at Mar 31, 2017 for accounting purpose, it is still in use and should be amortized for rate case purpose
- | | |
|----------------|-------------|
| Cost | 9,991,374 |
| Acc. Amortizat | (7,523,135) |
- Refer to the schedule below, the software was amortized over 271 months before the being written off. The annual amortization is:
- | | | |
|------------------------------------|---------|----------|
| Monthly Depreciation | A below | \$35,515 |
| 3 month Amortization for test year | A * 3 | 106,546 |
- (e) Annual Amortization A * 12 426,184

Power plan report - 1604 for intangible assets as of March 2017

asset_id	description	init_life	remaining_life	gl_post_mo_yr	beg_asset_dollars	depr_reserve	lonth_depr_expense
44763949	- Consultant AM/FM	271	97.45	1-Mar-17	\$578,232	\$372,436	\$2,134
44763956	LA30397AM/FM - ITS INTEI	271	48.95	1-Mar-17	\$90,981	\$76,942	\$293
44763960	LAS30398AMFM - INTERNA	271	48.95	1-Mar-17	\$285,234	\$241,219	\$918
44763961	MIS303980AMF - MISC EXP	271	48.95	1-Mar-17	\$110,722	\$93,636	\$356
44763966	SF303980AMFM - SOFTWARE	271	48.95	1-Mar-17	\$101,890	\$86,167	\$328
44763971	SF303990AMFM - AM/FM PR	271	60.95	1-Mar-17	\$2,698,329	\$2,139,257	\$9,326
44763993	TRL30397AMFM - TRAVEL	271	48.95	1-Mar-17	\$6,846	\$5,789	\$22
44763995	AF303980AMFM - AFUDC A	271	48.95	1-Mar-17	\$32,749	\$27,695	\$105
44763996	CN30396AM/FM - CONSULT	271	48.95	1-Mar-17	\$793,743	\$671,259	\$2,554
44763998	CN30397AM/FM - CONSULT	271	48.95	1-Mar-17	\$124,561	\$105,340	\$401
96815952	SF303000AMFM - AM/FM PR	271	72.95	1-Mar-17	\$3,096,677	\$2,275,633	\$11,411
96815957	SF303010AMFM - AM/FM PR	271	84.95	1-Mar-17	\$2,071,410	\$1,427,760	\$7,667
					\$9,991,374	\$7,523,135	\$35,515

A

- (c) Column (a) + Column (b)
- (d) Column (e) - Column (c)
- (e) All other intangibles are fully amortized, only AM/FM Software needs to be amortized, refer to (b) for calculation
- (g) Column (e) + Column (f)
- (i) Column (g) + Column (h)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-6-ELEC

Depreciation– Electric

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

Line No.	Description	Reference	Amount
		(a)	(b)
1	Total Company Rate Year Distribution Depreciation Expense	Sum of Page 2, Line 16 and Line 17	\$50,128,332
2	Test Year Depreciation Expense	Per Company Books	\$69,031,187
3	Less : Test Year IFA related Depreciation Expense	Page 4, Line 30, Column (c)	(\$19,814,202)
4	Less: ARO and other adjustments	Page 4, Line 30, Column (b) + Column (d)	(\$55,610)
5	Adjusted Total Company Test Year Distribution Depreciation Expense	Sum of Line 2 through Line 4	\$49,161,375
6	Depreciation Expense Adjustment	Line 1 - Line 5	\$966,957
7			
8			Per Book
9	Test Year Depreciation Expense 12 Months Ended 06/30/17:		Amount
10	Total Distribution Utility Plant 06/30/17	Page 4, Line 28, Column (e)	\$2,141,474,644
11	Less Non Depreciable Plant	Page 4, Line 26, Column (e)	(\$627,567,742)
12	Depreciable Utility Plant 6/30/17	Line 10 + Line 11	\$1,513,906,902
13			
14	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule 11 ELEC, Page 6, Line 7	\$12,473,833
15	Less: Streetlights retired in the 2 Mos Ended 08/31/17	Per Company Books	(\$1,057,011)
16	Less: Retired Plant 2 Months Ended 08/31/17	1/ Line 14 x Retirement Rate	(\$3,699,739)
17	Depreciable Utility Plant 08/31/17	Line 12 + Line 14 + Line 16	\$1,521,623,985
18			
19	Average Depreciable Plant from 06/30/17 to 08/31/17	(Line 12 + Line 17)/2	\$1,517,765,443
20			
21	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.40%
22			
23	Book Depreciation Reserve 06/30/17	Page 5, Line 69, Column (e)	\$652,405,159
24	Plus: Book Depreciation Expense excluding Streetlight Retirement	1/6 of (Line 19 excl. Line 15 x Line 21)	\$8,603,666
25	Less: Depreciation Expense of Streetlights Retirement	1/12 of (Line 15 x SL Dep Rate)	(\$1,307)
26	Less: Net Cost of Removal/(Salvage)	2/ Line 14 x Cost of Removal Rate	(\$1,281,063)
27	Less: Retired Plant	Line 16	(\$3,699,739)
28	Book Depreciation Reserve 08/31/17	Sum of Line 23 through Line 27	\$656,026,715
29			
30	Depreciation Expense 12 Months Ended 08/31/18		
31	Total Utility Plant 08/31/17	Line 10 + Line 14 + Line 15 + Line 16	\$2,149,191,727
32	Less Non Depreciable Plant	Line 11	(\$627,567,742)
33	Depreciable Utility Plant 08/31/17	Line 31 + Line 32	\$1,521,623,985
34			
35	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule 11 ELEC, Page 6, Line 14	\$74,843,000
36	Less: Plant Retired in 12 Months Ended 08/31/18	1/ Line 35 x Retirement rate	(\$22,198,434)
37	Depreciable Utility Plant 08/31/18	Sum of Line 33 through Line 36	\$1,574,268,551
38			
39	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 33 + Line 37)/2	\$1,547,946,268
40			
41	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.40%
42			
43	Book Depreciation Reserve 08/31/17	Line 28	\$656,026,715
44	Plus: Book Depreciation 08/31/18	Line 39 x Line 41	\$52,630,173
45	Less: Net Cost of Removal/(Salvage)	2/ Line 35 x Cost of Removal Rate	(\$7,686,376)
46	Less: Retired Plant	Line 36	(\$22,198,434)
47	Book Depreciation Reserve 08/31/18	Sum of Line 43 through Line 46	\$678,772,079
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	29.66%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	10.27%	COR

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

Line No.	Description	Reference	Amount
		(a)	(b)
1	Rate Year Depreciation Expense 12 Months Ended 08/31/19:		
2	Total Utility Plant 08/31/18	Page 1, Line 31 + Line 35 + Line 36	\$2,201,836,293
3	Less Non-Depreciable Plant	Page 1, Line 11	(\$627,567,742)
4	Depreciable Utility Plant 08/31/18	Line 2 + Line 3	\$1,574,268,551
5			
6	Plus: Added Plant 12 Months Ended 08/31/19	Schedule 11 ELEC, Page 6, Line 38	\$77,541,000
7	Less: Depreciable Retired Plant	1/ Line 6 x Retirement rate	(\$22,998,661)
8			
9	Depreciable Utility Plant 08/31/19	Sum of Line 4 through Line 7	\$1,628,810,891
10			
11	Average Depreciable Plant for Rate Year Ended 08/31/19	(Line 4 + Line 9)/2	\$1,601,539,721
12			
13	Proposed Composite Rate %	Page 4, Line 18, Columnnumn (f)	3.15%
14			
15	Book Depreciation Reserve 08/31/18	Page 1, Line 47	\$678,772,079
16	Plus: Book Depreciation Expense	Line 11 x Line 13	\$50,375,341
17	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-ELECTRIC, Part VI, Page 6	(\$247,009)
18	Less: Net Cost of Removal/(Salvage)	2/ Line 6 x Cost of Removal Rate	(\$7,963,461)
19	Less: Retired Plant	Line 7	(\$22,998,661)
20	Book Depreciation Reserve 08/31/19	Sum of Line 15 through Line 19	\$697,938,290
21			
22	Rate Year Depreciation Expense 12 Months Ended 08/31/20:		
23	Total Utility Plant 08/31/19	Line 2 + Line 6 + Line 7	\$2,256,378,633
24	Less Non-Depreciable Plant	Page 1, Line 11	(\$627,567,742)
25	Depreciable Utility Plant 08/31/19	Line 23 + Line 24	\$1,628,810,891
26			
27	Plus: Added Plant 12 Months Ended 08/31/20	Schedule 11 ELEC, Page 7, Line 36	\$2,000,000
28	Less: Depreciable Retired Plant	1/ Line 27 x Retirement rate	(\$593,200)
29			
30	Depreciable Utility Plant 08/31/20	Sum of Line 25 through Line 28	\$1,630,217,691
31			
32	Average Depreciable Plant for Rate Year Ended 08/31/20	(Line 25 + Line 30)/2	\$1,629,514,291
33			
34	Proposed Composite Rate %	Page 4, Line 18, Columnnumn (f)	3.15%
35			
36	Book Depreciation Reserve 08/31/20	Line 20	\$697,938,290
37	Plus: Book Depreciation Expense	Line 32 x Line 34	\$51,255,262
38	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-ELECTRIC, Part VI, Page 6	(\$247,009)
39	Less: Net Cost of Removal/(Salvage)	2/ Line 27 x Cost of Removal Rate	(\$205,400)
40	Less: Retired Plant	Line 28	(\$593,200)
41	Book Depreciation Reserve 08/31/20	Sum of Line 36 through Line 40	\$748,147,943
42			
43	Rate Year Depreciation Expense 12 Months Ended 08/31/21:		
44	Total Utility Plant 08/31/20	Line 23 + Line 27 + Line 28	\$2,257,785,433
45	Less Non-Depreciable Plant	Page 1, Line 11	(\$627,567,742)
46	Depreciable Utility Plant 08/31/20	Line 44 + Line 45	\$1,630,217,691
47			
48	Plus: Added Plant 12 Months Ended 08/31/21	Schedule 11 ELEC, Page 7, Line 44	\$2,000,000
49	Less: Depreciable Retired Plant	1/ Line 48 x Retirement rate	(\$593,200)
50			
51	Depreciable Utility Plant 08/31/21	Sum of Line 46 through Line 49	\$1,631,624,491
52			
53	Average Depreciable Plant for Rate Year Ended 08/31/21	(Line 46 + Line 51)/2	\$1,630,921,091
54			
55	Proposed Composite Rate %	Page 4, Line 18, Columnnumn (f)	3.15%
56			
57	Book Depreciation Reserve 08/31/20	Line 41	\$748,147,943
58	Plus: Book Depreciation Expense	Line 53 x Line 55	\$51,299,512
59	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-ELECTRIC, Part VI, Page 6	(\$247,009)
60	Less: Net Cost of Removal/(Salvage)	2/ Line 48 x Cost of Removal Rate	(\$205,400)
61	Less: Retired Plant	Line 49	(\$593,200)
62	Book Depreciation Reserve 08/31/21	Sum of Line 57 through Line 61	\$798,401,846
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	29.66%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	10.27%	COR

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

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Transmission Plant June 30, 2017 (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (e)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
<u>Intangible Plant</u>									
1	303.00	Intangible Cap Software	\$440,739	\$0	\$0	(\$440,739)	(\$0)	0.00%	\$0
2									
3		Total Intangible Plant	\$440,739	\$0	\$0	(\$440,739)	(\$0)		\$0
4									
<u>Production Plant</u>									
5									
6									
7	330.00	Land Hydro	\$6,989	\$0	\$0	\$0	\$6,989	0.00%	\$0
8	331.00	Struct & Improvements	\$1,993,757	\$0	\$0	\$0	\$1,993,757	0.00%	\$0
9	332.00	Reservoirs Dams And Water	\$1,125,689	\$0	\$0	\$0	\$1,125,689	0.00%	\$0
10									
11		Total Production Plant	\$3,126,434	\$0	\$0	\$0	\$3,126,434		\$0
12									
<u>Transmission Plant</u>									
13									
14									
15	350.00	Land&Land Rights	\$9,121,773	\$0	(\$9,121,773)	\$0	\$0	0.00%	\$0
16	352.00	Structures And Improvements	\$5,796,211	\$0	(\$5,796,211)	\$0	\$0	0.94%	\$0
17	353.00	Transmission Station Equipment	\$296,170,454	\$0	(\$296,170,454)	\$0	\$0	2.43%	\$0
18	353.10	Sta Equip Poll Contl Facility	\$52,233	\$0	(\$52,233)	\$0	\$0	2.43%	\$0
19	354.00	Towers And Fixtures Transmission	\$1,554,741	\$0	(\$1,554,741)	\$0	\$0	7.44%	\$0
20	355.00	Poles And Fixtures Transmission	\$328,207,728	\$0	(\$328,207,728)	\$0	\$0	3.13%	\$0
21	356.00	Transmsn Conductr New	\$158,524,302	\$0	(\$158,524,302)	\$0	\$0	3.60%	\$0
22	356.10	Overhead Conductors And Devices	\$58,973	\$0	(\$58,973)	\$0	\$0	3.60%	\$0
23	356.20	Conductor And Devices	\$19,503	\$0	(\$19,503)	\$0	\$0	3.60%	\$0
24	357.10	Ug Transmission Manholes & Handholes	\$228,385	\$0	(\$228,385)	\$0	\$0	0.92%	\$0
25	357.20	Ug Transmission Conduit	\$4,601,701	\$0	(\$4,601,701)	\$0	\$0	0.92%	\$0
26	358.00	Underground Conductors And Devices	\$29,948,930	\$0	(\$29,948,930)	\$0	\$0	1.68%	\$0
27	359.00	Roads And Trails	\$492,182	\$0	(\$492,182)	\$0	\$0	0.82%	\$0
28	359.10	1/ Elect Equip ARO	\$67,114	\$0	(\$67,114)	\$0	\$0	0.00%	\$0
29									
30		Total Transmission Plant	\$834,844,229	\$0	(\$834,844,229)	\$0	\$0		\$0
31									
<u>Distribution Plant</u>									
32									
33									
34	360.00	Land & Land Rights New	\$364,996	\$0	(\$364,996)	\$0	\$0	0.00%	\$0
35	362.00	Station Equipment	\$20,752,711	\$0	(\$20,752,711)	\$0	\$0	2.32%	\$0
36	365.00	Overhead Conductors and Devices	\$1,571,576	\$0	(\$1,571,576)	\$0	\$0	3.02%	\$0
37	367.10	Underground Conductors and Devices	\$83,518,730	\$0	(\$83,518,730)	\$0	\$0	2.52%	\$0
38	360.00	Land & Land Rights New	\$12,874,490	\$0	\$0	\$0	\$12,874,490	0.00%	\$0
39	360.10	Land Structures & Dist	\$95,396	\$0	\$0	\$0	\$95,396	0.00%	\$0
40	361.00	Struct & Improvements	\$10,144,741	\$0	\$0	\$0	\$10,144,741	1.36%	\$137,968
41	362.00	Station Equipment	\$253,879,227	\$0	\$0	\$0	\$253,879,227	2.19%	\$5,559,955
42	362.10	Station Equip Pollution	\$71,597	\$0	\$0	\$0	\$71,597	2.19%	\$1,568
43	362.55	Station Equipment - Energy Management System	\$663,280	\$0	\$0	\$0	\$663,280	6.70%	\$44,440
44	364.00	Poles, Towers And Fixtures	\$237,808,052	\$0	\$0	\$106,800	\$237,914,852	4.27%	\$10,158,964
45	365.00	Oh Conduct-Smart Grid	\$307,943,917	\$0	\$0	\$107,388	\$308,051,305	2.65%	\$8,163,360
46	366.10	Underground Manholes A	\$23,368,987	\$0	\$0	\$0	\$23,368,987	1.33%	\$310,808
47	366.20	Underground Conduit	\$48,513,051	\$0	\$0	\$0	\$48,513,051	1.55%	\$751,952
48	367.10	Underground Conductors	\$173,786,203	\$0	\$0	\$22,742	\$173,808,945	3.42%	\$5,944,266
49	368.10	Line Transformers - Stations	\$10,674,398	\$0	\$0	\$0	\$10,674,398	2.76%	\$294,613
50	368.20	Line Transformers - Bare Cost	\$101,452,162	\$0	\$0	\$0	\$101,452,162	3.14%	\$3,180,525
51	368.30	Line Transformers - Install Cost	\$77,639,022	\$0	\$0	\$62,731	\$77,701,753	3.22%	\$2,501,996
52	369.10	Overhead Services	\$83,071,609	\$0	\$0	\$95,006	\$83,166,615	5.04%	\$4,191,597
53	369.20	Underground Services C	\$1,691,919	\$0	\$0	\$0	\$1,691,919	4.87%	\$82,396
54	369.21	Underground Services C	\$22,141,702	\$0	\$0	\$9,071	\$22,150,773	4.87%	\$1,078,743
55	370.10	Meters - Bare Cost - Domestic	\$26,411,207	\$0	\$0	(\$45,090)	\$26,366,117	5.61%	\$1,479,139
56	370.20	Meters - Install Cost - Domestic	\$10,115,911	\$0	\$0	(\$89,809)	\$10,026,102	5.81%	\$582,517
57	370.30	Meters - Bare Cost - Large	\$11,492,790	\$0	\$0	\$0	\$11,492,790	5.69%	\$653,940
58	370.35	Meters - Install Cost - Large	\$9,186,534	\$0	\$0	\$0	\$9,186,534	5.13%	\$471,269
59	371.00	Installation On Custom	\$119,825	\$0	\$0	\$0	\$119,825	3.61%	\$4,326
60	373.10	Oh Streetlighting	\$33,900,724	\$0	\$0	(\$10,229,598)	\$23,671,126	1.46%	\$345,598
61	373.20	Ug Streetlighting	\$19,619,246	\$0	\$0	(\$3,606,259)	\$16,012,987	1.52%	\$243,397
62	374.00	1/ Elect Equip ARO	\$569,213	(\$569,213)	\$0	\$0	\$0	0.00%	\$0
63									
64		Total Distribution Plant	\$1,583,443,215	(\$569,213)	(\$106,208,013)	(\$13,567,018)	\$1,463,098,971		\$46,183,339

Column Notes:

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

Line Notes:

- 3 Sum of Line 1 through Line 2
- 11 Sum of Line 7 through Line 9
- 30 Sum of Line 15 through Line 28
- 64 Sum of Line 34 through Line 62
- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

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

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Transmission Plant (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (e)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
<u>General Plant</u>									
1	389.00	Land And Land Rights	\$975,638	\$0	(\$133,226)	\$0	\$842,411	0.00%	\$0
2	390.00	Struct And Improvement Electric	\$39,627,533	\$0	(\$5,411,261)	\$0	\$34,216,272	2.28%	\$780,131
3	391.00	Office Furn & Fixt Electric (Fully Dep)	\$35,491	\$0	(\$4,846)	\$0	\$30,645	0.00%	\$29,542
4	391.00	Office Furn & Fixt Electric	\$477,469	\$0	(\$65,200)	\$0	\$412,269	6.67%	\$27,498
5	393.00	Stores Equipment	\$108,185	\$0	(\$14,773)	\$0	\$93,412	5.00%	\$4,671
6	394.00	General Plant Tools Shop	\$2,240,705	\$0	(\$305,975)	\$0	\$1,934,730	5.00%	\$96,736
7	395.00	General Plant Laboratory (Fully Dep)	\$333,809	\$0	(\$45,582.66)	\$0	\$288,227	0.00%	\$0
8	395.00	General Plant Laboratory (Fully Dep)	\$1,420,854	\$0	(\$194,022)	\$0	\$1,226,832	6.67%	\$81,830
9	397.00	Communication Equipment	\$6,181,769	\$0	(\$844,139)	\$0	\$5,337,629	5.00%	\$266,881
10	397.10	Communication Equipment Site Specific	\$2,931,182	\$0	(\$400,262)	\$0	\$2,530,920	3.90%	\$98,706
11	397.50	Communication Equipment Network	\$57,326	\$0	(\$7,828)	\$0	\$49,498	5.00%	\$2,475
12	398.00	General Plant Miscellaneous	\$817,849	\$0	(\$11,680)	\$0	\$706,169	6.67%	\$47,101
13	399.00	Other Tangible Property	\$14,459	\$0	(\$1,974)	\$0	\$12,484	0.00%	\$0
14	399.10	1/ ARO	\$641,843	(\$554,198)	(\$87,646)	\$0	\$0	0.00%	\$0
15									
16		Total General Plant	\$55,864,110	(\$554,198)	(\$7,628,415)	\$0	\$47,681,498		\$1,435,572
17									
18		<u>Grand Total - All Categories</u>	<u>\$2,477,718,727</u>	<u>(\$1,123,411)</u>	<u>(\$948,680,657)</u>	<u>(\$14,007,757)</u>	<u>\$1,513,906,902</u>	<u>3.15%</u>	<u>\$47,618,911</u>
19									
20		<u>Other Utility Plant Assets</u>							
21									
22	105.00	Property For Future Use	\$15,028,555				\$15,028,555		
23	107	Construction Work in Progress	\$96,433,650				\$96,433,650		
24	114.00	Goodwill	\$516,105,537				\$516,105,537		
25									
26		Total of Other Utility Plant Assets	\$627,567,742				\$627,567,742		
27									
28		Total Electric Plant in Service	\$3,105,286,469	(\$1,123,411)	(\$948,680,657)	(\$14,007,757)	\$2,141,474,644		
29									
30		Test Year Depreciation Expense per books	\$69,031,187	(\$130,581)	(\$19,814,202)	\$74,971	\$49,161,375		
31									
32		Accumulated Reserve	\$768,535,818	(\$524,582)	(\$102,931,100)	(\$12,674,976)	\$652,405,159		

Column Notes:

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

Line Notes:

- 16 Sum of Line 1 through Line 14
- 18 Sum Lines (Page 3 Line 3, 11, 30, 64, and Page 4 Line 16)
- 18 Column (d), reflects adjustments for Retirements and Streetlight Sale not recorded on books as of June 30, 2017 and capital recovered through Renewable Energy Growth Program
- 26 Sum of Line 22 through Line 24
- 28 Sum of Line 18 and Line 26
- 30 Column (d), excluding depreciation of ReGrowth as well as the Company's retirement adjustments
- 32 Page 5, Line 69
- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

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

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustments (b)	Transmission Plant (c)	Other Adjustments (d)	Adjusted Balance (e) = sum of (a) thru (d)
<u>Intangible Plant</u>							
1	303.00	Intangible Cap Softwa	\$91,821	\$0	\$0	(\$91,821)	\$0
2							
3		Total Intangible Plant	\$91,821	\$0	\$0	(\$91,821)	\$0
4							
5	<u>Production Plant</u>						
6							
7	330.00	Land Hydro		\$0	\$0	\$0	\$0
8	331.00	Struct & Improvements	\$1,993,757	\$0	\$0	\$0	\$1,993,757
9	332.00	Reservoirs Dams And Wa	\$1,125,689	\$0	\$0	\$0	\$1,125,689
10							
11		Total Production Plant	\$3,119,445	\$0	\$0	\$0	\$3,119,445
12							
13	<u>Transmission Plant</u>						
14							
15	350.00	Land&Land Rights	(\$411,776)	\$0	\$411,776	\$0	\$0
16	352.00	Structures And Improvements	\$3,510,381	\$0	(\$3,510,381)	\$0	\$0
17	353.00	Transmission Station Equipment	\$36,611,570	\$0	(\$36,611,570)	\$0	\$0
18	354.00	Towers And Fixtures Transmission	\$457,963	\$0	(\$457,963)	\$0	\$0
19	355.00	Poles And Fixtures Transmission	\$32,395,149	\$0	(\$32,395,149)	\$0	\$0
20	356.00	Overhead Conductors And Devices	\$5,975,934	\$0	(\$5,975,934)	\$0	\$0
21	357.00	Underground Conduit	\$3,203,223	\$0	(\$3,203,223)	\$0	\$0
22	358.00	Underground Conductors And Devices	\$17,053,879	\$0	(\$17,053,879)	\$0	\$0
23	359.00	Roads And Trails	\$526,621	\$0	(\$526,621)	\$0	\$0
24	359.10	1/ Elect Equip ARO	\$38,264	\$0	(\$38,264)	\$0	\$0
25							
26		Total Transmission Plant	\$99,361,208	\$0	(\$99,361,208)	\$0	\$0
27							
28	<u>Distribution Plant</u>						
29							
32	360.00	Land & Land Rights New	\$0		\$0	\$0	\$0
33	362.00	Station Equipment	\$206,606		(\$206,606)	\$0	\$0
34	365.00	Overhead Conductors and Devices	\$5,641		(\$5,641)	\$0	\$0
35	367.10	Underground Conductors and Devices	\$986,903		(\$986,903)	\$0	\$0
36	360.00	Land & Land Rights New	(\$23,760)	\$0	\$0	\$23,760	\$0
37	361.00	Struct & Improvements	\$5,099,639	\$0	\$0	\$0	\$5,099,639
38	362.00	Station Equipment	\$51,252,395	\$0	\$0	\$0	\$51,252,395
39	364.00	Poles, Towers And Fixtures	\$107,271,672	\$0	\$0	\$252,795	\$107,524,467
40	365.00	Oh Conduct-Smart Grid	\$127,305,163	\$0	\$0	\$205,013	\$127,510,176
41	366.00	Underground Manholes A	\$33,879,330	\$0	\$0	\$1,970	\$33,881,300
42	367.00	Underground Conductors	\$67,149,720	\$0	\$0	\$265,309	\$67,415,029
43	368.00	Transformer Stations	\$117,261,728	\$0	\$0	\$164,657	\$117,426,385
44	369.00	Overhead Services	\$40,962,172	\$0	\$0	\$348,340	\$41,310,512
45	370.00	Meters - Bare Cost - Domestic	\$46,012,216	\$0	\$0	(\$9,143)	\$46,003,073
46	371.00	Installation On Custom	\$9,506	\$0	\$0	\$0	\$9,506
47	373.00	Oh Steetlighting	\$51,025,715	\$0	\$0	(\$13,835,857)	\$37,189,858
48	374.00	1/ Elect Equip ARO	\$197,371	(\$197,371)	\$0	\$0	\$0
49							
50		Total Distribution Plant	\$648,602,015	(\$197,371)	(\$1,199,150)	(\$12,583,156)	\$634,622,339
51							
52	<u>General Plant</u>						
53							
54	389.00	Land And Land Rights	\$0	\$0	\$0	\$0	\$0
55	390.00	Struct And Improvement Electric	\$10,151,568	\$0	(\$1,386,228)	\$0	\$8,765,340
56	391.00	Office Furn & Fixt Elec	\$1,714	\$0	(\$234)	\$0	\$1,480
57	393.00	Stores Equipment	\$34,864	\$0	(\$4,761)	\$0	\$30,103
58	394.00	General Plant Tools Shop	\$564,934	\$0	(\$77,143)	\$0	\$487,790
59	395.00	General Plant Laboratory	\$2,660	\$0	(\$363)	\$0	\$2,297
60	395.10	Conservation Lab Equipment	\$667,352	\$0	(\$91,129)	\$0	\$576,223
61	397.00	Communication Equipment	\$66,944	\$0	(\$9,141)	\$0	\$57,803
62	397.10	Communication Equipment Site Specific	\$5,490,323	\$0	(\$749,720)	\$0	\$4,740,603
63	398.00	General Plant Miscellaneous	\$706	\$0	(\$96)	\$0	\$609
64	399.00	Other Tangible Property	\$1,304	\$0	(\$178)	\$0	\$1,126
65	399.10	1/ ARO	\$378,960	(\$327,212)	(\$51,748)	\$0	\$0
66							
67		Total General Plant	\$17,361,328	(\$327,212)	(\$2,370,742)	\$0	\$14,663,374
68							
69		<u>Grand Total - All Categories</u>	<u>\$768,535,818</u>	<u>(\$524,582)</u>	<u>(\$102,931,100)</u>	<u>(\$12,674,976)</u>	<u>\$652,405,159</u>

Column Notes:

- (a) Per Company's books
- (b) Adjustment for Assets Retirement Obligation which is not actual investment of the company
- (c) Exclude transmission related items
- (d) Exclude accumulated depreciation of ReGrowth Assets which is recovered through a separate mechanism
- (e) Sum of Columns (a) through (c)

Line Notes:

- 11 Sum of Line 7 through Line 9
- 26 Sum of Line 15 through Line 24
- 50 Sum of Line 30 through Line 48
- 67 Sum of Line 54 through Line 65
- 69 Sum of Line 3, 11, 26, 50, and 67
- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-6-GAS

Depreciation – Gas

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

Line No	Description	Reference	Amount
			(a)
1	Total Company Rate Year Depreciation	Sum of Page 2, Line 16 and Line 17	\$39,136,909
2	Total Company Test Year Depreciation	Per Company Books	\$33,311,851
3	Less: Reserve adjustments	Page 4, Line 29, Col (b) + Col (c)	(\$15,649)
4	Adjusted Total Company Test Year Depreciation Expense	Line 2 + Line 3	\$33,296,202
5	Depreciation Expense Adjustment	Line 1 - Line 4	\$5,840,707
6			
7			Per Book
8	Test Year Depreciation Expense 12 Months Ended 06/30/17:		Amount
9	Total Gas Utility Plant 06/30/17	Page 4, Line 27, Col (d)	\$1,405,994,678
10	Less Non Depreciable Plant	Sum of Page 3, Line 5, Col (d) and Page 4, Line 25, Col (e)	(\$308,514,725)
11	Depreciable Utility Plant 06/30/17	Line 9 + Line 10	\$1,097,479,953
12			
13	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule 1 GAS, Page 3, Line 4	\$19,592,266
14	Less: Retired Plant 2 Months Ended 08/31/17	1/ Line 13 x Retirement Rate	(\$1,345,989)
15	Depreciable Utility Plant 08/31/17	Line 11 + Line 13 + Line 14	\$1,115,726,231
16			
17	Average Depreciable Plant for Year Ended 08/31/17	(Line 11 + Line 15)/2	\$1,106,603,092
18			
19	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.38%
20			
21	Book Depreciation Reserve 06/30/17	Page 5, Line 72, Col (d)	\$357,576,825
22	Plus: Book Depreciation Expense	Line 17 x Line 20	\$6,233,864
23	Less: Net Cost of Removal/(Salvage)	2/ Line 13 x Cost of Removal Rate	(\$1,014,879)
24	Less: Retired Plant	Line 14	(\$1,345,989)
25	Book Depreciation Reserve 08/31/17	Sum of Line 21 through Line 24	\$361,449,821
26			
27	Depreciation Expense 12 Months Ended 08/31/18		
28	Total Utility Plant 08/31/17	Line 9 + Line 13 + Line 14	\$1,424,240,956
29	Less Non Depreciable Plant	Line 10	(\$308,514,725)
30	Depreciable Utility Plant 08/31/17	Line 28 + Line 29	\$1,115,726,231
31			
32	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule 11 GAS, Page 3, Line 11	\$115,710,016
33	Less: Plant Retired in 12 Months Ended 08/31/18	Line 32 x Retirement rate	(\$7,949,278)
34	Depreciable Utility Plant 08/31/18	Sum of Line 30 through Line 33	\$1,223,486,969
35			
36	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 30 + Line 34)/2	\$1,169,606,600
37			
38	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.38%
39			
40	Book Depreciation Reserve 08/31/17	Line 25	\$361,449,821
41	Plus: Book Depreciation 08/31/18	Line 36 x Line 38	\$39,532,703
42	Less: Net Cost of Removal/(Salvage)	Line 32 x Cost of Removal Rate	(\$5,993,779)
43	Less: Retired Plant	Line 33	(\$7,949,278)
44	Book Depreciation Reserve 08/31/18	Sum of Line 40 through Line 43	\$387,039,467

1/	3 year average retirement over plant addition in service FY 15 ~ FY17	6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	5.18%	COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

Line No	Description	Reference	Amount
1	Rate Year Depreciation Expense 12 Months Ended 08/31/19:		
2	Total Utility Plant 08/31/18	Page 1, Line 28 + Line 32 + Line 33	\$1,532,001,694
3	Less Non-Depreciable Plant	Page 1, Line 10	(\$308,514,725)
4	Depreciable Utility Plant 08/31/18	Line 2 + Line 3	\$1,223,486,969
5			
6	Plus: Added Plant 12 Months Ended 08/31/19	Schedule 11 GAS, Page 3, Line 35	\$114,477,000
7	Less: Depreciable Retired Plant	1/ Line 6 x Retirement rate	(\$7,864,570)
8			
9	Depreciable Utility Plant 08/31/19	Sum of Line 4 through Line 7	\$1,330,099,399
10			
11	Average Depreciable Plant for Rate Year Ended 08/31/19	(Line 4 + Line 9)/2	\$1,276,793,184
12			
13	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.05%
14			
15	Book Depreciation Reserve 08/31/18	Page 1, Line 44	\$387,039,467
16	Plus: Book Depreciation Expense	Line 11 x Line 13	\$38,950,409
17	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
18	Less: Net Cost of Removal/(Salvage)	2/ Line 6 x Cost of Removal Rate	(\$5,929,909)
19	Less: Retired Plant	Line 7	(\$7,864,570)
20	Book Depreciation Reserve 08/31/19	Sum of Line 15 through Line 19	\$412,381,898
21			
22	Rate Year Depreciation Expense 12 Months Ended 08/31/20:		
23	Total Utility Plant 08/31/19	Line 2 + Line 6 + Line 7	\$1,638,614,124
24	Less Non-Depreciable Plant	Page 1, Line 10	(\$308,514,725)
25	Depreciable Utility Plant 08/31/19	Line 23 + Line 24	\$1,330,099,399
26			
27	Plus: Added Plant 12 Months Ended 08/31/20	Schedule 11 GAS, Page 4, Line 36	\$21,017,630
28	Less: Depreciable Retired Plant	1/ Line 27 x Retirement rate	(\$1,443,911)
29			
30	Depreciable Utility Plant 08/31/20	Sum of Line 25 through Line 28	\$1,349,673,118
31			
32	Average Depreciable Plant for Rate Year Ended 08/31/20	(Line 25 + Line 30)/2	\$1,339,886,259
33			
34	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.05%
35			
36	Book Depreciation Reserve 08/31/20	Line 20	\$412,381,898
37	Plus: Book Depreciation Expense	Line 32 x Line 34	\$40,875,154
38	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
39	Less: Net Cost of Removal/(Salvage)	2/ Line 27 x Cost of Removal Rate	(\$1,088,713)
40	Less: Retired Plant	Line 28	(\$1,443,911)
41	Book Depreciation Reserve 08/31/20	Sum of Line 37 through Line 40	\$450,910,927
42			
43	Rate Year Depreciation Expense 12 Months Ended 08/31/21:		
44	Total Utility Plant 08/31/20	Line 23 + Line 27 + Line 28	\$1,658,187,843
45	Less Non-Depreciable Plant	Page 1, Line 10	(\$308,514,725)
46	Depreciable Utility Plant 08/31/20	Line 44 + Line 45	\$1,349,673,118
47			
48	Plus: Added Plant 12 Months Ended 08/31/21	Schedule 11 GAS, Page 4, Line 44	\$21,838,436
49	Less: Depreciable Retired Plant	1/ Line 48 x Retirement rate	(\$1,500,301)
50			
51	Depreciable Utility Plant 08/31/21	Sum of Line 46 through Line 49	\$1,370,011,253
52			
53	Average Depreciable Plant for Rate Year Ended 08/31/21	(Line 46 + Line 51)/2	\$1,359,842,185
54			
55	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.05%
56			
57	Book Depreciation Reserve 08/31/20	Line 41	\$450,910,927
58	Plus: Book Depreciation Expense	Line 53 x Line 55	\$41,483,938
59	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
60	Less: Net Cost of Removal/(Salvage)	2/ Line 48 x Cost of Removal Rate	(\$1,131,231)
61	Less: Retired Plant	Line 49	(\$1,500,301)
62	Book Depreciation Reserve 08/31/21	Sum of Line 57 through Line 61	\$489,949,834
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	5.18%	COR

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

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
<u>Intangible Plant</u>							
1 302.00	Franchises And Consents	\$213,499	\$0	\$0	\$213,499	0.00%	\$0
2 303.00	Misc. Intangible Plant	\$25,427	\$0	\$0	\$25,427	0.00%	\$0
3 303.01	Misc. Int Cap Software	\$19,833,570	\$0	\$9,991,374	\$29,824,944	0.00%	\$0
4							
5	Total Intangible Plant	\$20,072,496	\$0	\$9,991,374	\$30,063,870		\$0
6							
7	<u>Production Plant</u>						
8							
9 304.00	Production Land Land Rights	\$364,912	\$0	\$0	\$364,912	0.00%	\$0
10 305.00	Prod. Structures & Improvements	\$2,693,397	\$0	\$0	\$2,693,397	15.05%	\$405,356
11 307.00	Production Other Power	\$46,159	\$0	\$0	\$46,159	7.16%	\$3,305
12 311.00	Production LNG Equipme	\$3,167,445	\$0	\$0	\$3,167,445	11.40%	\$361,089
13 320.00	Prod. Other Equipment	\$1,106,368	\$0	\$0	\$1,106,368	6.69%	\$74,016
14							
15	Total Production Plant	\$7,378,281	\$0	\$0	\$7,378,281		\$843,766
16							
17	<u>Storage Plant</u>						
18							
19 360.00	Stor Land & Land Rights	\$261,151	\$0	\$0	\$261,151	0.00%	\$0
20 361.03	Storage Structures Improvements	\$3,385,049	\$0	\$0	\$3,385,049	0.99%	\$33,512
21 362.04	Storage Gas Holders	\$4,606,338	\$0	\$0	\$4,606,338	0.04%	\$1,843
22 363.00	Stor. Purification Equipment	\$13,891,210	\$0	\$0	\$13,891,210	3.37%	\$468,134
23							
24	Total Storage Plant	\$22,143,748	\$0	\$0	\$22,143,748		\$503,488
25							
26	<u>Distribution Plant</u>						
27							
28 374.00	Dist. Land & Land Rights	\$956,717	\$0	\$0	\$956,717	0.00%	\$0
29 375.00	Gas Dist Station Structure	\$10,642,632	\$0	\$0	\$10,642,632	1.15%	\$122,390
30 376.00	Distribution Mains	\$46,080,760	\$0	\$0	\$46,080,760	3.61%	\$1,663,515
31 376.03	Dist. River Crossing Main	\$695,165	\$0	\$0	\$695,165	3.61%	\$25,095
32 376.04	Mains - Steel And Other - SI	\$4,190	\$0	\$0	\$4,190	0.00%	\$0
33 376.06	Dist. District Regulator	\$14,213,837	\$0	\$0	\$14,213,837	3.61%	\$513,120
34 376.11	Gas Mains Steel	\$57,759,572	\$0	\$0	\$57,759,572	3.31%	\$1,908,954
35 376.12	Gas Mains Plastic	\$382,797,443	\$0	\$0	\$382,797,443	2.70%	\$10,316,391
36 376.13	Gas Mains Cast Iron	\$5,556,209	\$0	\$0	\$5,556,209	8.39%	\$465,888
37 376.14	Gas Mains Valves	\$222,104	\$0	\$0	\$222,104	3.61%	\$8,018
38 376.15	Propane Lines	\$0	\$0	\$0	\$0	3.61%	\$0
39 376.16	Dist. Cathodic Protect	\$1,569,576	\$0	\$0	\$1,569,576	3.61%	\$56,662
40 376.17	Dist. Joint Seals	\$63,067,055	\$0	\$0	\$63,067,055	4.63%	\$2,920,005
41 377.00	T&D Compressor Sta Equipment	\$248,656	\$0	\$0	\$248,656	1.07%	\$2,661
42 377.62 1/	5360-Tanks ARO	\$299	(\$299)	\$0	\$0	0.00%	\$0
43 378.10	Gas Measur & Reg Sta Equipment	\$19,586,255	\$0	\$0	\$19,586,255	2.08%	\$407,394
44 378.55	Gas M&Reg Sta Eqp RTU	\$372,772	\$0	\$0	\$372,772	6.35%	\$23,671
45 379.00	Dist. Measur. Reg. Gs	\$11,033,164	\$0	\$0	\$11,033,164	2.22%	\$244,936
46 379.01	Dist. Meas. Reg. Gs Eqp	\$1,399,586	\$0	\$0	\$1,399,586	0.00%	\$0
47 380.00	Gas Services All Sizes	\$331,205,854	\$0	\$0	\$331,205,854	3.05%	\$10,101,779
48 381.10	Sml Meter& Reg Bare Co	\$26,829,565	\$0	\$0	\$26,829,565	1.76%	\$472,200
49 381.30	Lrg Meter& Reg Bare Co	\$15,779,214	\$0	\$0	\$15,779,214	1.76%	\$277,714
50 381.40	Meters	\$9,332,227	\$0	\$0	\$9,332,227	0.96%	\$89,589
51 382.00	Meter Installations	\$675,201	\$0	\$0	\$675,201	3.66%	\$24,712
52 382.20	Sml Meter& Reg Installation	\$43,145,998	\$0	\$0	\$43,145,998	3.66%	\$1,579,144
53 382.30	Lrg Meter&Reg Installation	\$2,524,025	\$0	\$0	\$2,524,025	3.66%	\$92,379
54 383.00	Dist. House Regulators	\$937,222	\$0	\$0	\$937,222	0.67%	\$6,279
55 384.00	T&D Gas Reg Installs	\$1,216,551	\$0	\$0	\$1,216,551	1.56%	\$18,978
56 385.00	Industrial Measuring And Regulating Station Equipment	\$540,187	\$0	\$0	\$540,187	4.18%	\$22,580
57 385.01	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0	\$0	\$255,921	0.00%	\$0
58 386.00	Other Property On Customer Premises	\$271,765	\$0	\$0	\$271,765	0.23%	\$625
59 386.02	Dist. Consumer Prem Equipment	\$110,131	\$0	\$0	\$110,131	0.00%	\$0
60 387.00	Dist. Other Equipment	\$930,079	\$0	\$0	\$930,079	2.15%	\$19,997
61 388.00 1/	ARO	\$5,736,827	(\$5,736,827)	\$0	\$0	0.00%	\$0
62							
63	Total Distribution Plant	\$1,055,696,761	(\$5,737,126)	\$0	\$1,049,959,635		\$31,384,677

Column Notes:

- (a) Per Company Books
(e) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-GAS, Part VI, Page 4 and Page 5

Line Notes:

- 1-3 Column (e) zero as intangibles are not included in the Depreciation Study, refer to Schedule-5-GAS for Amortization of Intangibles
5 Sum of Line 1 through Line 3
15 Sum of Line 9 through Line 13
24 Sum of Line 19 through Line 23
63 Sum of Line 28 through Line 61

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

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

Account No.	Account Title	Test Year June 30, 2017	1/ ARO Adjustment	Adjustments June 30, 2017	Adjusted Balance	Proposed Rate	Depreciation Expense
		(a)	(b)	(c)	(d) = (a) + (b) + (c)	(e)	(f) = (d) x (e)
1	<u>General Plant</u>						
2							
3	389.01 General Plant Land Lan	\$285,357	\$0	\$0	\$285,357	0.00%	\$0
4	390.00 Structures And Improvements	\$7,094,532	\$0	\$0	\$7,094,532	3.12%	\$221,349
5	391.01 Gas Office Furniture & Fixture	\$274,719	\$0	\$0	\$274,719	6.67%	\$18,324
6	394.00 General Plant Tools Shop (Fully Dep)	\$26,487	\$0	\$0	\$26,487	0.00%	\$0
7	394.00 General Plant Tools Shop	\$5,513,613	\$0	\$0	\$5,513,613	5.00%	\$275,681
8	395.00 General Plant Laboratory	\$221,565	\$0	\$0	\$221,565	6.67%	\$14,778
9	397.30 Communication Radio Site Specific	\$387,650	\$0	\$0	\$387,650	5.00%	\$19,383
10	397.42 Communication Equip Tel Site	\$63,481	\$0	\$0	\$63,481	20.00%	\$12,696
11	398.10 Miscellaneous Equipment (Fully Dep)	\$1,341,386	\$0	\$0	\$1,341,386	0.00%	\$0
12	398.10 Miscellaneous Equipment	\$2,789,499	\$0	\$0	\$2,789,499	6.67%	\$186,060
13	399.10 1/ ARO	\$342,146	(\$342,146)	\$0	\$0	0.00%	\$0
14							
15	Total General Plant	\$18,340,436	(\$342,146)	\$0	\$17,998,289		\$748,271
16							
17	<u>Grand Total - All Categories</u>	\$1,123,631,722	(\$6,079,273)	\$9,991,374	\$1,127,543,823	3.05%	\$33,480,202
18							
19	<u>Other Utility Plant Assets</u>						
20							
21	105.00 Prop For Future Use	\$0			\$0		
22	107 Construction Work in Progress	\$43,392,799			\$43,392,799		
23	114.00 Goodwill	\$235,058,056			\$235,058,056		
24							
25	Total of Other Utility Plant Assets	\$278,450,855			\$278,450,855		
26							
27	Total Gas Plant in Service	\$1,402,082,577	(\$6,079,273)	\$9,991,374	\$1,405,994,678		
28							
29	Test Year Depreciation Expense per books	\$33,311,851	(\$33,752)	\$18,103	\$33,296,202		
30							
31	Accumulated Reserve	\$362,334,719	(\$5,387,893)	\$629,999	\$357,576,825		

Column Notes:

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

Line Notes

- 15 Sum of Line 3 through Line 13
17 Sum Lines (Page 3 Line 5, 15, 24, 63, and Page 4 Line 15)
25 Sum of Line 21 through Line 23
27 Sum of Line 17 and Line 25
29 Column (d), the Company's retirement adjustments
31 Page 5, Line 72

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

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

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)
Intangible Plant					
1 302.00	Franchises And Consents		\$0	\$0	\$0
2 303.00	Misc. Intangible Plant		\$0	\$0	\$0
3 303.01	Misc. Int Cap Software	\$19,833,570	\$0	\$7,629,681	\$27,463,251
4	Total Intangible Plant	\$19,833,570	\$0	\$7,629,681	\$27,463,251
Production Plant					
7 304.00	Production Land Land Rights		\$0	\$0	\$0
8 305.00	Prod. Structures & Improvements	\$2,521,832	\$0	\$0	\$2,521,832
9 307.00	Production Other Power	\$55,325	\$0	\$0	\$55,325
10 311.00	Production LNG Equipme	(\$1,427,606)	\$0	\$0	(\$1,427,606)
11 320.00	Prod. Other Equipment	(\$134,510)	\$0	\$0	(\$134,510)
12	Total Production Plant	\$1,015,041	\$0	\$0	\$1,015,041
Storage Plant					
15 360.00	Stor Land & Land Rights		\$0	\$0	\$0
16 361.03	Storage Structures Improvements	\$2,429,540	\$0	\$0	\$2,429,540
17 362.04	Storage Gas Holders	\$4,646,257	\$0	\$0	\$4,646,257
18 363.00	Stor. Purification Equipment	\$5,726,431	\$0	\$0	\$5,726,431
19	Total Storage Plant	\$12,802,228	\$0	\$0	\$12,802,228
Distribution Plant					
22 374.00	Dist. Land & Land Righ	\$0	\$0	\$0	\$0
23 375.00	Gas Dist Station Structure	\$6,988,174	\$0	\$0	\$6,988,174
24 376.00	Distribution Mains	\$29,845,037	\$0	\$0	\$29,845,037
25 376.03	Dist. River Crossing Mains	\$757,637	\$0	\$0	\$757,637
26 376.04	Mains - Steel And Other - SI	(\$7,662)	\$0	\$0	(\$7,662)
27 376.06	Dist. District Regulat	\$2,915,625	\$0	\$0	\$2,915,625
28 376.11	Gas Mains Steel	\$25,081,627	\$0	\$0	\$25,081,627
29 376.12	Gas Mains Plastic	\$71,556,611	\$0	\$0	\$71,556,611
30 376.13	Gas Mains Cast Iron	\$113,413	\$0	\$0	\$113,413
31 376.14	Gas Mains Valves		\$0	\$0	\$0
32 376.15	Propane Lines	(\$56,661)	\$0	\$0	(\$56,661)
33 376.16	Dist. Cathodic Protect	\$116,586	\$0	\$0	\$116,586
34 376.17	Dist. Joint Seals	\$10,813,050	\$0	\$0	\$10,813,050
35 377.00	T&D Compressor Sta Equipment	\$731,711	\$0	\$0	\$731,711
36 377.62	1/ 5360-Tanks ARO	\$65	(\$65)	\$0	\$0
37 378.10	Gas Measur & Reg Sta Equipment	\$5,277,579	\$0	\$0	\$5,277,579
38 378.55	Gas M&Reg Sta Eqp RTU		\$0	\$0	\$0
39 379.00	Dist. Measur. Reg. Gs	\$3,446,717	\$0	\$0	\$3,446,717
40 379.01	Dist. Meas. Reg. Gs Eq	\$1,399,586	\$0	\$0	\$1,399,586
41 380.00	Gas Services All Sizes	\$148,606,388	\$0	\$383,120	\$148,989,508
42 381.10	Sml Meter& Reg Bare Co	\$13,106,230	\$0	\$0	\$13,106,230
43 381.30	Lrg Meter& Reg Bare Co	\$5,656,855	\$0	\$0	\$5,656,855
44 381.40	Meters	\$7,845,181	\$0	\$0	\$7,845,181
45 382.00	Meter Installations	\$1,454,329	\$0	\$0	\$1,454,329
46 382.20	Sml Meter& Reg Instl C	\$3,518,207	\$0	\$0	\$3,518,207
47 382.30	Lrg Meter&Reg Instl C	\$586,420	\$0	\$0	\$586,420
48 383.00	Dist. House Regulators	\$725,254	\$0	\$0	\$725,254
49 384.00	T&D Gas Reg Installs	\$610,349	\$0	\$0	\$610,349
50 385.00	Industrial Measuring And Regulating Station Equipment	\$78,827	\$0	\$0	\$78,827
51 385.01	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0	\$0	\$255,921
52 386.00	Other Property On Customer Premises	\$284,088	\$0	\$0	\$284,088
53 386.02	Dist. Consumer Prem Equipment	\$110,131	\$0	\$0	\$110,131
54 387.00	Dist. Other Equipment	\$540,701	\$0	\$0	\$540,701
55 388.00	1/ ARO	\$5,068,067	(\$5,068,067)	\$0	\$0
56	Total Distribution Plant	\$347,426,043	(\$5,068,132)	\$383,120	\$342,741,031
General Plant					
59 389.01	General Plant Land and Land Right	(\$246,879)	\$0	\$246,879	\$0
60 390.00	Structures And Improvements	\$515,639	\$0	\$0	\$515,639
61 391.01	Gas Office Furn & Fix	(\$1,284,707)	\$0	\$0	(\$1,284,707)
62 394.00	General Plant Tools Sh	\$128,517	\$0	\$0	\$128,517
63 395.00	General Plant Laborato	\$147,585	\$0	\$0	\$147,585
64 397.30	Commun Radio Site Spe	\$838,919	\$0	\$0	\$838,919
65 397.42	Commun Equip Tel Site	\$20,409	\$0	\$0	\$20,409
66 398.10	Power And Supervisory	\$652,163	\$0	\$0	\$652,163
67 399.10	1/ ARO	\$319,761	(\$319,761)	\$0	\$0
68	Total General Plant	\$1,091,407	(\$319,761)	\$246,879	\$1,018,525
70	Grand Total - All Categories	\$382,168,289	(\$5,387,893)	\$8,259,680	\$385,040,076
71					
72	Grand Total - Exclude Intangibles	\$362,334,719	(\$5,387,893)	\$629,999	\$357,576,825

Column Notes:

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

Line Notes:

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-7-ELEC

Municipal Taxes– Electric

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

	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments to Test Year (b)	Test Year Ended June 30, 2017 (as Adjusted) (a) + (b) = (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)
1 Narragansett Electric Company	\$49,702,787	(20,023,313)	\$29,679,474	\$850,784	\$30,530,258
2					
3 Total Municipal Taxes	<u>\$49,702,787</u>	<u>(\$20,023,313)</u>	<u>\$29,679,474</u>	<u>\$850,784</u>	<u>\$30,530,258</u>

Column Notes

- (a) Per Company Books
- (b) Page 8, Line 12 + Page 9, Line 6
- (d) Column (e) - Column (c)
- (e) Page 6, Line 43(n)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Rate Year 1 Ending August 31, 2020 and the Rate Year Ending August 31, 2021

	Rate Year Ending August 31, 2019 (a)	Proforma Adjustments (b)	Rate Year Ending August 31, 2020 (a) + (b) = (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2021 (e)
1 Narragansett Electric Company	\$30,530,258	-	\$30,530,258	\$0	\$30,530,258
2					
3 Total Municipal Taxes	<u>\$30,530,258</u>	<u>\$0</u>	<u>\$30,530,258</u>	<u>\$0</u>	<u>\$30,530,258</u>

Column Notes

- (a) Per Company Books
- (b) Line 1(a) * Page 7, Line 6(e)
- (d) Line 1(c) * Page 7, Line 6(e)
- (e) Line 1 (c) + Line 1(d)

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

	Town	Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Property Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
	(a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(j) * (1+(k)) = (l)	(l) * (1+(k)) = (m)	((l)/(12*4))+((m)/(12*8))= (n)
1	Albion Fire District	\$ 3,473,004	\$ 1,113,696	\$ 2,359,308	3.00	\$ 7,078	\$ -	\$ 7,078	\$ -	\$ 7,078	3.3%	\$ 7,314	\$ 7,558	\$ 7,477.08
2	Central Coventry Fire District	9,718,175	6,663	9,711,512	3.08	29,911	-	29,911	-	29,911	3.3%	30,910	31,942	31,598
3	Chepachet Fire District - minimum	811	-	811	0.97	5	-	5	-	5	3.3%	5	5	5
4	City of Central Falls	3,906,302	-	3,906,302	73.11	285,590	-	285,590	-	285,590	3.3%	295,126	304,980	301,695
5	City of Cranston	49,005,313	18,808,600	30,196,713	34.41	1,039,069	-	1,039,069	-	1,039,069	3.3%	1,073,764	1,109,617	1,097,666
6	City of East Providence	19,302,830	1,365,766	17,937,064	55.24	990,843	-	990,843	-	990,843	3.3%	1,023,928	1,058,117	1,046,721
7	City of Newport	20,813,482	-	20,813,482	15.55	323,650	-	323,650	-	323,650	3.3%	334,456	345,624	341,902
8	City of Pawtucket	23,553,520	5,595,355	17,958,165	52.09	935,441	-	935,441	-	935,441	3.3%	966,676	998,953	988,194
9	City of Providence	199,668,496	25,635,812	174,032,684	55.80	9,711,024	-	9,711,024	-	9,711,024	3.3%	10,035,279	10,370,361	10,258,667
10	City of Warwick	113,873,763	73,918,380	39,955,383	40.48	1,617,394	-	1,617,394	-	1,617,394	3.3%	1,671,399	1,727,208	1,708,605
11	City of Woonsocket	22,226,800	9,089,819	13,136,981	46.58	611,921	-	611,921	-	611,921	3.3%	632,353	653,467	646,429
12	Coventry Fire District	2,891,470	1,982	2,889,488	4.86	14,043	-	14,043	-	14,043	3.3%	14,512	14,996	14,835
13	Cumberland Fire District	31,840,521	7,395,829	24,444,692	1.92	46,909	-	46,909	-	46,909	3.3%	48,476	50,094	49,555
14	Exeter Fire District	4,526,790	718,903	3,807,887	1.77	6,740	-	6,740	-	6,740	3.3%	6,965	7,198	7,120
15	Harmony FD	6,158,909	-	6,158,909	1.81	11,148	-	11,148	-	11,148	3.3%	11,520	11,905	11,776
16	Harrisville Fire District	33,987,783	31,245,857	2,741,926	2.53	6,937	-	6,937	-	6,937	3.3%	7,169	7,408	7,328
17	Hope Valley/Woonsocket Fire District	5,927,260	656,797	5,270,463	1.12	5,903	-	5,903	-	5,903	3.3%	6,100	6,304	6,236
18	Hopkins Hill Fire District	2,429,543	1,666	2,427,877	3.38	8,194	-	8,194	-	8,194	3.3%	8,468	8,750	8,656
19	Lime Rock Fire District	7,111,389	2,280,424	4,830,965	2.20	10,628	-	10,628	-	10,628	3.3%	10,983	11,350	11,227
20	Lonsdale Fire District	1,819,193	583,364	1,235,829	3.15	3,893	-	3,893	-	3,893	3.3%	4,023	4,157	4,112
21	Manville Fire District	1,323,049	424,265	898,784	1.47	1,321	-	1,321	-	1,321	3.3%	1,365	1,411	1,396
22	Nasonville Fire District	24,629,150	22,642,222	1,986,928	1.63	3,239	-	3,239	-	3,239	3.3%	3,347	3,459	3,421
23	North Tiverton Fire District	4,335,015	822,970	3,512,045	0.98	3,442	-	3,442	-	3,442	3.3%	3,557	3,675	3,636
24	Oakland-Mapleville Fire District	11,962,740	10,997,660	965,080	2.42	2,335	-	2,335	-	2,335	3.3%	2,413	2,494	2,467
25	Pascoag Fire District	6,761,059	6,215,618	545,441	2.03	1,107	-	1,107	-	1,107	3.3%	1,144	1,182	1,170
26	Providence Water Supply Board	52,877,607	18,808,600	34,069,007	-	17,933	-	17,933	-	17,933	3.3%	18,532	19,151	18,945
27	Quinnville Fire District	330,762	106,066	224,696	1.48	333	-	333	-	333	3.3%	344	355	351
28	Richmond-Carolina Fire District	2,315,160	8,587	2,306,573	1.03	2,376	-	2,376	-	2,376	3.3%	2,455	2,537	2,510
29	Saylesville Fire District	2,480,717	795,497	1,685,220	3.15	5,308	-	5,308	-	5,308	3.3%	5,486	5,669	5,608
30	Stone Bridge Fire District	3,882,321	737,030	3,145,291	0.50	1,573	-	1,573	-	1,573	3.3%	1,625	1,679	1,661
31	Town of Barrington	6,040,216	-	6,040,216	20.00	120,804	-	120,804	-	120,804	3.3%	124,838	129,006	127,617
32	Town of Bristol	8,868,600	138,752	8,729,848	14.92	130,249	-	130,249	-	130,249	3.3%	134,598	139,093	137,595
33														
34	Total for All Towns	\$ 688,041,750	\$ 240,116,180	\$ 447,925,570		\$ 15,956,341	\$ -	\$ 15,956,341	\$ -	\$ 15,956,341		\$ 16,489,130	\$ 17,039,708	\$ 16,856,182

Column Notes
(k) Page 7, Column 6(e)

Line Notes
26(f) Charges not taxed based on property value.

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

		Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Municipal Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma R.Y.
	Town (a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(i) * (1-(k)) = (l)	(l) * (1+(k)) = (m)	(12*4)+(m)/(12*8)=1
1	Town of Burrillville	70,369,059	64,692,116	5,676,943	17.56	99,687	-	99,687	-	99,687	3.3%	103,016	106,455	105,309
2	Town of Charlestown	11,291,883	2,409,330	8,882,553	9.59	85,184	-	85,184	-	85,184	3.3%	88,028	90,967	89,988
3	Town of Coventry	17,006,800	11,660	16,995,140	25.29	429,722	-	429,722	-	429,722	3.3%	444,071	458,898	453,956
4	Town of Cumberland	31,840,521	7,395,829	24,444,692	29.53	721,852	-	721,852	-	721,852	3.3%	745,955	770,862	762,560
5	Town of East Greenwich	10,048,885	3,918,964	6,131,921	23.66	145,081	-	145,081	-	145,081	3.3%	149,926	154,932	153,263
6	Town of Exeter	4,526,790	718,903	3,807,887	16.23	61,802	-	61,802	-	61,802	3.3%	63,866	65,998	65,287
7	Town of Foster	3,872,294	-	3,872,294	31.98	123,836	-	123,836	-	123,836	3.3%	127,971	132,244	130,820
8	Town of Glocester	6,158,909	-	6,158,909	39.46	243,031	-	243,031	-	243,031	3.3%	251,145	259,531	256,736
9	Town of Hopkinton	7,224,200	1,296,418	5,927,782	20.07	118,971	-	118,971	-	118,971	3.3%	122,943	127,048	125,680
10	Town of Johnston	7,094,141	-	7,094,141	8.66	61,435	-	61,435	-	61,435	3.3%	63,487	65,606	64,900
11	Town of Johnston	87,358,420	51,745,388	35,613,032	59.71	2,126,454	-	2,126,454	-	2,126,454	3.3%	2,197,457	2,270,831	2,246,373
12	Town of Lincoln	16,538,115	5,303,313	11,234,802	34.39	386,365	-	386,365	-	386,365	3.3%	399,266	412,597	408,153
13	Town of Little Compton	2,750,261	-	2,750,261	11.68	32,123	-	32,123	-	32,123	3.3%	33,196	34,304	33,935
14	Town of Middletown	9,401,897	11	9,401,886	15.42	144,977	-	144,977	-	144,977	3.3%	149,818	154,820	153,153
15	Town of Narragansett	20,098,513	12,545,688	7,552,825	15.84	119,637	-	119,637	-	119,637	3.3%	123,631	127,760	126,384
16	Town of New Shoreham	9,929,665	9,929,665	-	5.86	-	-	-	-	-	3.3%	-	-	-
17	Town of North Kingstown	35,573,920	7,300,250	28,273,670	18.59	525,608	-	525,608	-	525,608	3.3%	543,158	561,294	555,249
18	Town of North Providence	7,600,411	853,272	6,747,139	68.11	459,548	-	459,548	-	459,548	3.3%	474,892	490,749	485,463
19	Town of North Smithfield	132,207,210	120,064,959	12,142,251	41.95	509,380	-	509,380	-	509,380	3.3%	526,388	543,964	538,105
20	Town of Portsmouth	11,990,388	2,005,830	9,984,558	15.42	153,962	-	153,962	-	153,962	3.3%	159,103	164,415	162,644
21	Town of Richmond	4,630,320	17,175	4,613,145	20.80	95,953	-	95,953	-	95,953	3.3%	99,157	102,468	101,365
22	Town of Scituate	9,110,940	545	9,110,395	40.04	364,798	-	364,798	-	364,798	3.3%	376,979	389,567	385,371
23	Town of Smithfield	59,426,840	35,596,545	23,830,295	60.74	1,447,452	-	1,447,452	-	1,447,452	3.3%	1,495,783	1,545,728	1,529,080
24	Town of South Kingstown	21,902,869	5,227,844	16,675,025	15.31	255,295	-	255,295	-	255,295	3.3%	263,819	272,628	269,692
25	Town of Tiverton	7,881,843	1,496,309	6,385,534	19.05	121,644	-	121,644	-	121,644	3.3%	125,706	129,904	128,504
26	Town of Warren	6,699,409	785,592	5,913,817	18.81	111,239	-	111,239	-	111,239	3.3%	114,953	118,792	117,512
27	Town of West Greenwich	6,201,405	14,130	6,187,275	33.85	209,439	-	209,439	-	209,439	3.3%	216,433	223,659	221,250
28	Town of West Warwick	24,718,480	12,882,400	11,836,080	41.78	494,511	-	494,511	-	494,511	3.3%	511,023	528,087	522,399
29	Town of Westerly	16,504,078	108,419	16,395,659	11.59	190,026	6,763	196,788	-	196,788	3.3%	203,359	210,149	207,886
30	Union Fire District	21,902,869	5,227,844	16,675,025	0.86	14,341	-	14,341	-	14,341	3.3%	14,819	15,314	15,149
31	West Glocester Fire District	2,053,781	-	2,053,781	1.65	3,389	-	3,389	-	3,389	3.3%	3,502	3,619	3,580
32	Western Coventry Fire District	2,429,540	1,666	2,427,874	1.62	3,933	-	3,933	-	3,933	3.3%	4,064	4,200	4,155
33														
34	Total for All Towns	\$ 686,344,656	\$ 351,548,065	\$ 334,796,591		\$ 9,860,673	\$ 6,763	\$ 9,867,436	\$ -	\$ 9,867,436		\$ 10,196,914	\$ 10,537,393	\$ 10,423,900

(k) Column Notes
Page 7, Column 6(c)

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

	Town (a)	Total Assessment as of 12/31/16 (b)	IFA Related Assessment as of 12/31/16 (c)	Net Distribution Assessment as of 12/31/16 (b) - (c) = (d)	2017 Actual Mill Rate (e)	Distribution municipal Taxes Pro Forma Tax Year 2017 (d) * (e) = (f)	Distribution Water/Sewer Tax Year 2017 (g)	Total Distribution Municipal Taxes Pro Forma Tax Year 2017 (f) + (g) = (h)	Distribution Rebills to Third Parties Pro Forma Tax Year 2017 (i)	Net Distribution Municipal Taxes Pro Forma Tax Year 2017 (h) - (i) = (j)	Three Year Average Percentage Increase in Distribution Property Taxes (k)	Distribution Municipal Tax Expense Pro Forma Tax Year 2018 (j) * (1+(k)) = (l)	Distribution Municipal Tax Expense Pro Forma Tax Year 2019 (l) * (1+(k)) = (m)	Total Distribution Municipal Taxes Pro Forma 1/12*24+(m)/12*(8)= (n)
1	Albion Fire District	\$ 4,178,200	\$ 1,339,832	\$ 2,838,368	1.78	\$ 5,052	\$ -	\$ 5,052	\$ -	\$ 5,052	3.3%	\$ 5,221	\$ 5,395	\$ 5,337.21
2	Albion Fire District - minimum	4,800	1,539	3,261	1.78	30	-	30	-	30	3.3%	31	32	31.69
3	Ashaway Fire District	1,034,300	185,610	848,690	1.31	1,112	-	1,112	-	1,112	3.3%	1,149	1,187	1,174
4	Bradford Fire District	10,300	68	10,232	0.79	8	-	8	-	8	3.3%	8	9	9
5	Central Coventry Fire District	1,345,200	922	1,344,278	3.08	4,140	-	4,140	-	4,140	3.3%	4,279	4,421	4,374
6	Charlestown Fire District	224,700	47,944	176,756	0.57	100	-	100	-	100	3.3%	103	107	106
7	Chepachet Fire District	2,033,000	-	2,033,000	0.97	1,962	-	1,962	-	1,962	3.3%	2,027	2,095	2,072
8	City of Central Falls	194,100	-	194,100	39.67	7,700	-	7,700	-	7,700	3.3%	7,957	8,223	8,134
9	City of Cranston - Commercial/Industrial	25,938,800	9,955,503	15,983,297	34.41	549,985	-	549,985	-	549,985	3.3%	568,349	587,327	581,001
10	City of Cranston - Residential	229,900	86,237	143,663	22.94	3,250	-	3,250	-	3,250	3.3%	3,358	3,470	3,433
11	City of East Providence	1,618,700	114,531	1,504,169	24.76	37,243	-	37,243	-	37,243	3.3%	38,487	39,772	39,344
12	City of Newport - Commercial	4,163,400	-	4,163,400	15.55	64,741	-	64,741	-	64,741	3.3%	66,903	69,136	68,392
13	City of Newport - Residential	75,200	-	75,200	11.21	843	-	843	-	843	3.3%	871	900	891
14	City of Pawtucket	9,571,053	2,273,692	7,297,361	34.88	254,532	-	254,532	-	254,532	3.3%	263,031	271,814	268,886
15	City of Providence - Commercial	29,411,972	3,776,258	25,635,714	36.70	940,831	-	940,831	39,869	900,962	3.3%	931,045	962,133	951,770
16	City of Providence - Residential	24,700	3,171	21,529	31.96	688	-	688	-	688	3.3%	711	735	727
17	City of Warwick - Commercial/Industrial	14,485,800	9,403,104	5,082,696	30.36	154,311	-	154,311	-	154,311	3.3%	159,463	164,788	163,013
18	City of Warwick - Residential	18,600	12,074	6,526	20.24	132	-	132	-	132	3.3%	137	141	140
19	City of Woonsocket	2,707,000	1,107,048	1,599,952	36.93	59,086	-	59,086	-	59,086	3.3%	61,059	63,098	62,418
20	Coventry Fire District	141,100	97	141,003	3.24	457	-	457	-	457	3.3%	472	488	483
21	Cumberland Fire District	1,088,200	252,764	835,436	1.92	1,603	-	1,603	-	1,603	3.3%	1,657	1,712	1,694
22	Dunns Corner Fire District	97,200	639	96,561	0.45	43	-	43	-	43	3.3%	45	46	45.90
23	Exeter Fire District	368,100	58,458	309,642	1.77	548	-	548	-	548	3.3%	566	585	579
24	Harrisville Fire District	924,400	849,825	74,575	2.53	189	-	189	-	189	3.3%	195	201	199
25	Hope Valley/Woonsocket Fire District	42,000	7,537	34,463	1.12	39	-	39	-	39	3.3%	40	41	41
26	Lime Rock Fire District	1,379,200	442,271	936,929	2.20	2,061	-	2,061	-	2,061	3.3%	2,130	2,201	2,177
27	Lime Rock Fire District - minimum	5,700	1,828	3,872	2.20	15	-	15	-	15	3.3%	16	16	16
28	Lonsdale Fire District	67,300	21,581	45,719	1.90	87	-	87	-	87	3.3%	90	93	92
29	Manville Fire District	36,400	11,672	24,728	1.47	36	-	36	-	36	3.3%	38	39	38
30	Nasonville Fire District	777,600	714,868	62,732	1.63	102	-	102	-	102	3.3%	106	109	108
31	Nasonville Fire District - minimum	5,800	3,493	307	1.63	20	-	20	-	20	3.3%	21	21	21
32	North Tiverton Fire District	1,689,400	320,720	1,368,680	0.98	1,341	-	1,341	-	1,341	3.3%	1,386	1,432	1,417
33	Oakland-Mapleville Fire District	51,900	47,713	4,187	1.95	8	-	8	-	8	3.3%	8	9	9
34	Pascoag Fire District	2,478,800	2,278,826	199,974	2.03	406	-	406	-	406	3.3%	420	434	429
35	Pascoag Fire District - minimum	2,500	2,298	202	2.03	40	-	40	-	40	3.3%	41	43	42
36	Portsmouth Water and Fire District	1,061,700	177,608	884,092	0.22	195	-	195	-	195	3.3%	201	208	205
37	Portsmouth Water and Fire District - minimum	15,700	2,626	13,074	0.22	8	-	8	-	8	3.3%	8	9	8
38	Quinnville Fire District	24,000	22,064	1,936	1.48	3	-	3	-	3	3.3%	3	3	3
39														
40	Total for All Towns	\$ 107,524,725	\$ 33,526,433	\$ 73,998,302		\$ 2,092,947	\$ -	\$ 2,092,947	\$ 39,869	\$ 2,053,078		\$ 2,121,631	\$ 2,192,474	\$ 2,168,860

Column Notes
(k) Page 7, Column 6(e)

45	Composite Mill Rate for Year	31.76
	Column Notes	
(k)	Page 7, Column 6(e)	
	Line Notes	
45(e)	Line 45(h)/Line 45(d)	

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017
Growth Rate

Line		12 Months Ended 6/30/2017	Total Property Taxes	IFA Related Expenses	Adjusted Municipal Taxes	Percentage Inc/(Dec)
1	Three Year Average Municipal Tax Expense Growth Rate:	(a)	(b)	(c)	(b) - (c) = (d)	(e)
2		2017	\$ 49,149,953	\$ 18,373,163	\$ 30,776,790	-2.7%
3		2016	\$ 47,654,474	\$ 16,025,070	\$ 31,629,404	-6.0%
4		2015	\$ 49,682,964	\$ 16,041,524	\$ 33,641,441	18.7%
5		2014	\$ 37,420,246	\$ 9,077,147	\$ 28,343,100	
6	Three Year Average Percentage Increase in Property Taxes					3.3%

Column Notes

(b)-(d) Per Company Books

Line Notes

- 2(e) (Col (d) Line 2 - Col (d) Line 3) / Col (d) Line 3
3(e) (Col (d) Line 3 - Col (d) Line 4) / Col (d) Line 4
4(e) (Col (d) Line 4- Col (d) Line 5) / Col (d) Line 5
6(e) (Sum of Lines 2(e),3(e) and 4(e))/3

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017
Normalizing Adjustments

<u>Line</u>	<u>Items for Removal</u> (a)	<u>Total</u> (b)	<u>Transmission</u> (c)	<u>Distribution</u> (b)-(c)=(d)	<u>6 Months Amortization</u> <u>Applicable to</u> <u>Test Year ended</u> <u>June 30, 2017</u> (d)/12*6= (e)
1	Add (Less) Correcting entry for assets associated with wrong parcels				
2	Tax Year 2017-2018				
3	Chepachet Fire District, Gas Parcels recorded in Electric Municipal Taxes	\$ (1,948)	\$ -	\$ (1,948)	\$ (974)
4	Town of Gloucester, Gas Parcels recorded in Electric Municipal Taxes	(145)	-	(145)	(\$73)
5	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	826	495	331	\$166
6	Tax Year 2016-2017				
7	Town of Cumberland, Electric Parcels recorded in Gas Municipal Taxes	6,101	1,417	4,684	2,342
8	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	826	495	331	166
9	North Tiverton FD, Gas Parcels recorded in Electric Municipal Taxes	(4)	(1)	(3)	(2)
10	Pascoag FD, Gas Parcels recorded in Electric Municipal Taxes	(266)	(244)	(21)	(11)
11					
12	Total for Normalizing Adjustment	<u>\$ 5,391</u>	<u>\$ 2,162</u>	<u>\$ 3,229</u>	<u>\$ 1,614</u>

Column Notes

(b)-(d) Per Company Books

Line Notes

12 Sum of Lines 3 to 10

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017
Normalizing Adjustments

<u>Line</u>	<u>Items for Removal</u> (a)	<u>Total</u> (b)	<u>Transmission</u> (c)	<u>Distribution</u> (b)-(c)=(d)
1	Reduction for IFA	\$ (18,149,081)	\$ (18,149,081)	\$ -
2	Out of Period adjustment	(552,833)		(552,833)
3	Reduction for estimated Municipal Tax impact for BITS assets	(1,323,013)	(1,323,013)	-
4	Total for Normalizing Adjustment	<u>\$ (20,024,927)</u>	<u>\$ (19,472,094)</u>	<u>\$ (552,833)</u>

Line Notes

- 1 Workpaper 1 Page 1 Line 15(a)
- 2 Per Company Books
- 3 Per Company Books
- 4 Sum of Line 1 - Line 3

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-7-GAS

Municipal Taxes – Gas

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

	Test Year Ended June 30, 2017 (Per Books) (a)	Normalizing Adjustments to Test Year (b)	Test Year Ended June 30, 2017 (as Adjusted) (a) + (b) =(c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)
1 Narragansett Electric Company	\$22,091,730	(\$2,696)	\$22,089,035	\$4,780,420	\$26,869,455
2					
3 Total Municipal Taxes	<u>\$22,091,730</u>	<u>(\$2,696)</u>	<u>\$22,089,035</u>	<u>\$4,780,420</u>	<u>\$26,869,455</u>

Column Notes

- (a) Per Company Books
- (b) Page 7, Line 6(c)
- (d) Column (e) - Column (c)
- (e) Page 4, Line 26(j)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Gas
For the Rate Year 2 Ending August 31, 2020 and the Rate Year 3 Ending August 31, 2021

	Rate Year Ending April 30, 2019 (a)	Proforma to Rate Year (b)	Rate Year Ending April 30, 2020 (a) + (b) = (c)	Proforma to Rate Year (d)	Rate Year Ending April 30, 2021 (e)
1 Narragansett Electric Company	\$26,869,455	\$0	\$26,869,455	\$0	\$26,869,455
2					
3 Total Municipal Taxes	<u>\$26,869,455</u>	<u>\$0</u>	<u>\$26,869,455</u>	<u>\$0</u>	<u>\$26,869,455</u>

Column Notes

- (a) Page 1, Line 3(e)
- (b) Line 1(a) * Page 5, Line 6(c)
- (d) Line 1(c) * Page 5, Line 6(c)
- (e) Line 1 (c) + Line 1(d)

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

	Town	Total Assessment	2017 Actual	Municipal Taxes		Water/Sewer	Total Municipal Taxes	Three Year Average	Municipal Tax	Municipal Tax	Total
		as of 12/31/16	Mill Rate	Pro Forma Tax Year 2017	Pro Forma Tax Year 2017	Pro Forma Tax Year 2017	Pro Forma Tax Year 2017	Percentage Increase in Municipal Taxes	Expense Pro Forma Tax Year 2018	Expense Pro Forma Tax Year 2019	Municipal Taxes Pro Forma RY
	(a)	(b)	(c)	(b) * (c) = (d)	(e)		(d) + (e) = (f)	(g)	(f) * (1+(g)) = (h)	(h) * (1+(g)) = (i)	((h)/12*4)+(i)/12*8= (j)
1	Albion Fire District	\$ 1,657,806	3.00	\$ 4,973	\$ -	\$	4,973	11.3%	\$ 5,536	\$ 6,162	\$ 5,953
2	Central Coventry Fire District	5,295,055	3.08	16,309	-		16,309	11.3%	18,153	20,207	19,522
3	Chepachet Fire District	2,052,968	0.97	1,981	-		1,981	11.3%	2,205	2,455	2,371
4	City of Central Falls	4,270,752	73.11	312,235	-		312,235	11.3%	347,552	386,863	373,759
5	City of Cranston	40,338,559	34.41	1,388,050	-		1,388,050	11.3%	1,545,053	1,719,814	1,661,560
6	City of East Providence	42,780,560	55.24	2,363,198	-		2,363,198	11.3%	2,630,500	2,928,037	2,828,858
7	City of Newport	30,426,936	15.55	473,139	-		473,139	11.3%	526,656	586,226	566,369
8	City of Pawtucket	10,166,600	52.09	529,578	-		529,578	11.3%	589,479	656,155	633,930
9	City of Providence	132,538,496	55.80	7,395,648	-		7,395,648	11.3%	8,232,172	9,163,315	8,852,934
10	City of Warwick	61,018,284	40.48	2,470,020	-		2,470,020	11.3%	2,749,405	3,060,391	2,956,729
11	City of Woonsocket	10,293,700	46.58	479,481	-		479,481	11.3%	533,715	594,083	573,960
12	Coventry Fire District	1,470,140	4.86	7,145	-		7,145	11.3%	7,953	8,853	8,553
13	Cumberland Fire District	28,869,013	1.92	55,400	-		55,400	11.3%	61,666	68,641	66,316
14	Exeter Fire District	5,913,220	1.77	10,466	-		10,466	11.3%	11,650	12,968	12,529
15	Hope Valley/Wyoming Fire District	19,790	1.12	22	-		22	11.3%	25	27	27
16	Hopkins Hill Fire District	1,134,654	3.38	3,829	-		3,829	11.3%	4,263	4,745	4,584
17	Lime Rock Fire District	3,394,556	2.20	7,468	-		7,468	11.3%	8,313	9,253	8,940
18	Lonsdale Fire District	868,375	3.15	2,735	-		2,735	11.3%	3,045	3,389	3,274
19	Manville Fire District	631,545	1.47	928	-		928	11.3%	1,033	1,150	1,111
20	North Tiverton Fire District	2,288,307	0.98	2,243	-		2,243	11.3%	2,496	2,779	2,684
21	Pascoag Fire District	3,377,691	2.03	6,857	-		6,857	11.3%	7,632	8,496	8,208
22	Quinnville Fire District	157,886	1.48	234	-		234	11.3%	260	290	280
23	Saylesville Fire District	7,894,316	3.15	24,867	-		24,867	11.3%	27,680	30,811	29,767
24	Stone Bridge Fire District	1,728,635	0.50	864	-		864	11.3%	962	1,071	1,035
25	Town of Barrington	20,375,383	20.00	407,508	-		407,508	11.3%	453,601	504,908	487,806
26	Town of Bristol	11,361,500	14.92	169,514	-		169,514	11.3%	188,687	210,030	202,916
27	Town of Burrillville	3,377,691	17.56	59,312	-		59,312	11.3%	66,021	73,489	71,000
28	Town of Coventry	7,942,580	25.29	200,828	-		200,828	11.3%	223,544	248,829	240,401
29	Town of Cumberland	28,869,013	29.53	852,502	-		852,502	11.3%	948,929	1,056,262	1,020,484
30	Town of East Greenwich	7,997,799	23.66	189,228	-		189,228	11.3%	210,632	234,456	226,515
31	Town of Exeter	5,913,220	16.23	95,972	-		95,972	11.3%	106,827	118,910	114,882
32	Town of Gloucester	2,434	39.46	96	-		96	11.3%	107	119	115
33	Town of Hopkinton	91,770	20.07	1,842	-		1,842	11.3%	2,050	2,282	2,205
34	Town of Johnston	12,723,070	59.71	759,695	-		759,695	11.3%	845,624	941,272	909,390
35	Town of Lincoln	7,894,316	34.39	271,486	-		271,486	11.3%	302,193	336,374	324,981
36	Town of Middletown	12,042,051	15.42	185,688	-		185,688	11.3%	206,692	230,071	222,278
37	Town of Narragansett	5,225,482	15.84	82,772	-		82,772	11.3%	92,134	102,555	99,081
38	Town of North Kingstown	19,714,010	18.59	366,483	-		366,483	11.3%	407,936	454,078	438,698
39	Town of North Providence	15,315,263	68.11	1,043,123	-		1,043,123	11.3%	1,161,110	1,292,444	1,248,666
40	Town of North Smithfield	1,044,140	41.95	43,803	-		43,803	11.3%	48,757	54,272	52,434
41	Town of Portsmouth	3,082,573	15.42	47,533	-		47,533	11.3%	52,910	58,894	56,900
42	Town of Richmond	39,580	20.80	823	-		823	11.3%	916	1,020	985
43	Town of Scituate	224,330	40.04	8,983	-		8,983	11.3%	9,999	11,130	10,753
44	Town of Smithfield	6,011,280	60.74	365,125	-		365,125	11.3%	406,425	452,395	437,072
45	Town of South Kingstown	4,430,050	15.31	67,824	-		67,824	11.3%	75,496	84,035	81,189
46	Town of Tiverton	4,576,615	19.05	87,185	-		87,185	11.3%	97,046	108,023	104,364
47	Town of Warren	6,102,739	18.81	114,793	-		114,793	11.3%	127,777	142,230	137,412
48	Town of West Greenwich	229,623	33.85	7,773	-		7,773	11.3%	8,652	9,631	9,304
49	Town of West Warwick	8,935,260	41.78	373,315	-		373,315	11.3%	415,541	462,543	446,876
50	Town of Westerly	16,292,723	11.59	188,833	6,680		195,513	11.3%	217,627	242,243	234,038
51	Union Fire District	4,430,050	0.86	3,810	-		3,810	11.3%	4,241	4,720	4,561
52	Western Coventry Fire District	1,134,650	1.62	1,838	-		1,838	11.3%	2,046	2,277	2,200
53											
54	Total for All Towns	\$ 613,967,038		\$ 21,555,354	\$ 6,680	\$	21,562,034		\$ 24,000,922	\$ 26,715,672	\$ 25,810,756

(g) Column Notes
Page 5, Column 6(c)

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

	Town	Total Assessment as of 12/31/16	2017 Actual Mill Rate	Municipal Taxes Pro Forma Tax Year 2017	Water/Sewer Pro Forma Tax Year 2017	Total Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Municipal Taxes	Municipal Tax Expense Pro Forma Tax Year 2018	Municipal Tax Expense Pro Forma Tax Year 2019	Total Municipal Taxes Pro Forma RY
	(a)	(b)	(c)	(b) * (c) = (d)	(e)	(d) + (e) = (f)	(g)	(f) * (1+(g)) = (h)	(h) * (1+(g)) = (i)	((h)/(12*4))+((i)/(12*8))= (j)
1	Bradford Fire District	\$ 1,400	0.79	\$ 1	-	\$ 1	11.3%	\$ 1	\$ 1	1
2	City of East Providence	667,800	24.76	16,535	-	16,535	11.3%	18,405	20,487	19,793
3	City of Pawtucket	1,186,700	34.88	41,392	-	41,392	11.3%	46,074	51,285	49,548
4	City of Providence	17,113,300	36.70	628,058	-	628,058	11.3%	699,098	778,173	751,815
5	City of Woonsocket	167,000	36.93	6,167	-	6,167	11.3%	6,865	7,641	7,383
6	Cumberland Fire District	8,113,300	1.92	15,569	-	15,569	11.3%	17,330	19,291	18,637
7	Exeter Fire District	706,000	1.77	1,250	-	1,250	11.3%	1,391	1,548	1,496
8	Manville Fire District - minimum	2,600	1.47	30	-	30	11.3%	33	37	36
9	North Tiverton Fire District	4,100	0.98	4	-	4	11.3%	4	5	5
10	Pascoag Fire District	767,000	2.03	1,557	-	1,557	11.3%	1,733	1,929	1,864
11	Portsmouth Water and Fire District	177,400	0.22	39	-	39	11.3%	43	48	47
12	Town of Burrillville	767,000	17.56	13,469	-	13,469	11.3%	14,992	16,688	16,122
13	Town of Cumberland	8,113,300	15.21	123,403	-	123,403	11.3%	137,361	152,898	147,719
14	Town of Exeter	706,000	16.23	11,458	-	11,458	11.3%	12,754	14,197	13,716
15	Town of Lincoln	2,600	26.72	69	-	69	11.3%	77	86	83
16	Town of Middletown	106,900	20.44	2,185	-	2,185	11.3%	2,432	2,707	2,616
17	Town of Portsmouth	177,400	15.42	2,736	-	2,736	11.3%	3,045	3,389	3,275
18	Town of Smithfield	224,100	18.40	4,123	-	4,123	11.3%	4,590	5,109	4,936
19	Town of Tiverton	7,800	19.05	149	-	149	11.3%	165	184	178
20	Town of Warren	666,300	18.81	12,533	-	12,533	11.3%	13,951	15,529	15,003
21	Town of Westerly	291,200	11.59	3,375	135	3,510	11.3%	3,907	4,349	4,202
22	Westerly Fire District	289,800	0.65	188	-	188	11.3%	210	233	225
23										
24	Total for All Towns	\$ 40,259,000		\$ 884,291	\$ 135	\$ 884,426		\$ 984,464	\$ 1,095,817	\$ 1,058,699
25										
26	Grand Total	\$ 654,226,038	-	\$ 22,439,645	\$ 6,815	\$ 22,446,460		\$ 24,985,386	\$ 27,811,489	\$ 26,869,455
27										
28	Composite Mill Rate for Year		34.31							

Column Notes

(g) Page 5, Column 6(c)

Line Notes

28(c) Line 26(f) / Line 26(b)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Gas
For the Test Year Ended June 30, 2017
Growth Rate

Line	Three Year Average Municipal Tax Expense Growth Rate:	12 Months Ended	Municipal Taxes	Percentage
		June 30, 2017		Inc/(Dec)
1		(a)	(b)	(c)
2		2017	\$ 22,091,730	7.7%
3		2016	20,515,689	23.8%
4		2015	16,566,064	2.4%
5		2014	16,176,329	
6	Three Year Average Percentage Increase in Municipal Taxes			11.3%

Line Notes

- 2(b) Per Company Books
3(b) Per Company Books
4(b) Per Company Books
5(b) Per Company Books
2(c) (Col (b) Line 2 - Col (b) Line 3) / Col (b) Line 3
3(c) (Col (b) Line 3 - Col (b) Line 4) / Col (b) Line 4
4(c) (Col (b) Line 4- Col (b) Line 5) / Col (b) Line 5
6(c) (Sum of Lines 2(c),3(c) and 4(c))/3

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Gas
For the Test Year Ended June 30, 2017
Normalizing Adjustments

Line	Items for Removal (a)	Amount (b)	6 Months Amortization Applicable to Test Year ended June 30, 2017 (b)/12*6= (c)
1	Correcting entry for assets associated with wrong parcels		
2	Tax Year 2017-2018		
3	Chepachet Fire District, Gas Parcels recorded in Electric Municipal Taxes	\$ 1,948	\$ 974
4	Town of Gloucester, Gas Parcels recorded in Electric Municipal Taxes	145	73
5	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	(826)	(413)
6	Tax Year 2016-2017		
7	Town of Cumberland, Electric Parcels recorded in Gas Municipal Taxes	(6,101)	(3,050)
8	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	(826)	(413)
9	North Tiverton FD, Gas Parcels recorded in Electric Municipal Taxes	4	2
10	Pascoag FD, Gas Parcels recorded in Electric Municipal Taxes	266	133
11			
12	Total for Normalizing Adjustment	\$ (5,391)	\$ (2,696)

Column Notes

(b) Per Company Books

Line Notes

12 Sum of Lines 3 to 10

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-8

Payroll Taxes

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a)=(b)+(c)	(b)	(c)	(d)=(e)+(f)	(e)	(f)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)
Provider Company:										
1	Narragansett Electric Company	\$1,080,722	\$4,242,306	(\$3,161,584)	(\$89,881)	(\$3,853,710)	\$3,763,829	\$990,842	\$388,597	\$602,245
2	National Grid USA Service Company	\$5,646,749	\$3,816,827	\$1,829,922	(\$546,286)	(\$546,286)	\$0	\$5,100,463	\$3,270,541	\$1,829,922
3	All Other Companies	\$127,000	\$89,579	\$37,420	(\$20,058)	(\$20,058)	\$0	\$106,941	\$69,521	\$37,420
4	Total	<u>\$6,854,470</u>	<u>\$8,148,712</u>	<u>(\$1,294,241)</u>	<u>(\$656,224)</u>	<u>(\$4,420,053)</u>	<u>\$3,763,829</u>	<u>\$6,198,246</u>	<u>\$3,728,658</u>	<u>\$2,469,588</u>
		\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Per Company Books

Line Notes

1(e)-(f) Sum of Page 5, Lines 2, 3, 6, and 7

2(e)-(f) Sum of Page 5, Lines 4, 8, and 10

3(e)-(f) Sum of Page 5, Lines 5, 9, and 11

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a)=(b)+(c)	(b)	(c)	(d)=(e)+(f)	(e)	(f)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)
Provider Company:										
1	Narragansett Electric Company	\$990,842	\$388,597	\$602,245	\$327,744	\$222,505	\$105,239	\$1,318,585	\$611,101	\$707,484
2	National Grid USA Service Company	\$5,100,463	\$3,270,541	\$1,829,922	\$330,438	\$236,110	\$94,328	\$5,430,902	\$3,506,652	\$1,924,250
3	All Other Companies	\$106,941	\$69,521	\$37,420	\$14,429	\$11,050	\$3,379	\$121,370	\$80,571	\$40,799
4	Total	<u>\$6,198,246</u>	<u>\$3,728,658</u>	<u>\$2,469,588</u>	<u>\$672,611</u>	<u>\$469,665</u>	<u>\$202,945</u>	<u>\$6,870,857</u>	<u>\$4,198,324</u>	<u>\$2,672,533</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

(e)-(f) Page 5, Lines 19(b) through 21(c)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Provider Company:					
1 Narragansett Electric Company	\$611,101	\$52,230	\$663,331	\$40,848	\$704,180
2 National Grid USA Service Company	\$3,506,652	\$55,279	\$3,561,930	\$43,415	\$3,605,345
3 All Other Companies	\$80,571	\$2,570	\$83,140	\$1,999	\$85,140
4 Total	<u>\$4,198,324</u>	<u>\$110,078</u>	<u>\$4,308,402</u>	<u>\$86,262</u>	<u>\$4,394,664</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

(b) Page 5, Lines 29(b) through 31(b)

(d) Page 5, Lines 38(b) through 40(b)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Provider Company:					
1 Narragansett Electric Company	\$707,484	\$38,767	\$746,251	\$28,410	\$774,661
2 National Grid USA Service Company	\$1,924,250	\$34,293	\$1,958,543	\$25,156	\$1,983,700
3 All Other Companies	\$40,799	\$1,220	\$42,019	\$888	\$42,907
4 Total	<u>\$2,672,533</u>	<u>\$74,280</u>	<u>\$2,746,813</u>	<u>\$54,454</u>	<u>\$2,801,268</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

(b) Page 5, Lines 29(c) through 31(c)

(d) Page 5, Lines 38(c) through 40(c)

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

	Explanation of Adjustments:	Provider Company	Total (a)=(b)+(c)	Electric (b)	Gas (c)
1 Page 1	<u>Adjustments: (to normalize Historic Year):</u>				
2	Out of period FUTA segment reclass	Narragansett Electric Company	\$0	(\$3,763,829)	\$3,763,829
3	(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$579,499)	(\$579,499)	\$0
4	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$521,379)	(\$521,379)	\$0
5	(IFA) Integrated Facilities Agreement	All Other Companies	(\$12,237)	(\$12,237)	\$0
6	Less IFA related to out of period FUTA segment reclass	Narragansett Electric Company	\$514,139	\$514,139	\$0
7	Inspection & Maintenance	Narragansett Electric Company	(\$24,521)	(\$24,521)	\$0
8	Inspection & Maintenance	National Grid USA Service Company	(\$213)	(\$213)	\$0
9	Inspection & Maintenance	All Other Companies	(\$4,268)	(\$4,268)	\$0
10	Major Storm Normalization	National Grid USA Service Company	(\$24,694)	(\$24,694)	\$0
11	Major Storm Normalization	All Other Companies	(\$3,554)	(\$3,554)	\$0
12					
13		TOTAL	<u>(\$656,224)</u>	<u>(\$4,420,053)</u>	<u>\$3,763,829</u>
14					
15					
16 Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/30/19)</u>				
17	To increase costs for:				
18					
19	Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$327,744	\$222,505	\$105,239
20		National Grid USA Service Company	\$330,438	\$236,110	\$94,328
21		All Other Companies	\$14,429	\$11,050	\$3,379
22					
23		TOTAL	<u>\$672,611</u>	<u>\$469,665</u>	<u>\$202,945</u>
24					
25					
26 Page 3 and 4	<u>Adjustments: (to reflect conditions in the Data Year 8/30/20)</u>				
27	To increase costs for:				
28					
29	Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$90,997	\$52,230	\$38,767
30		National Grid USA Service Company	\$89,572	\$55,279	\$34,293
31		All Other Companies	\$3,790	\$2,570	\$1,220
32					
33		TOTAL	<u>\$184,358</u>	<u>\$110,078</u>	<u>\$74,280</u>
34					
35 Page 3 and 4	<u>Adjustments: (to reflect conditions in the Data Year 8/30/21)</u>				
36	To increase costs for:				
37					
38	Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$69,258	\$40,848	\$28,410
39		National Grid USA Service Company	\$68,571	\$43,415	\$25,156
40		All Other Companies	\$2,887	\$1,999	\$888
41					
42		TOTAL	<u>\$140,717</u>	<u>\$86,262</u>	<u>\$54,454</u>

Line Notes

19(b) Page 6, Line 25(a)
19(c) Page 6, Line 25(b)
20(b) Page 6, Line 25(c)
20(c) Page 6, Line 25(d)
21(b) Page 6, Line 25(e)
21(c) Page 6, Line 25(f)
29(b) Page 6, Line 52(a)
29(c) Page 6, Line 52(b)
30(b) Page 6, Line 52(c)
30(c) Page 6, Line 52(d)
31(b) Page 6, Line 52(e)
31(c) Page 6, Line 52(f)
38(b) Page 6, Line 79(a)
38(c) Page 6, Line 79(b)
39(b) Page 6, Line 79(c)
39(c) Page 6, Line 79(d)
40(b) Page 6, Line 79(e)
40(c) Page 6, Line 79(f)

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

Description	Total (a)=(b)+(c)	Electric (b)	Gas (c)							
1 Test Year Payroll Tax Expense	\$6,854,470	\$8,148,712	(\$1,294,241)							
2 Out of period FUTA segment reclass	\$0	(\$3,763,829)	\$3,763,829							
3 Inspection & Maintenance	(\$29,002)	(\$29,002)	\$0							
4 (IFA) Integrated Facilities Agreement	(\$1,113,114)	(\$1,113,114)	\$0							
5 Less IFA related to out of period FUTA segment reclass	\$514,139	\$514,139	\$0							
6 Major Storm Normalizing Adjustment	(\$28,247)	(\$28,247)	\$0							
7 Adjusted Test Year Payroll Tax Expense	\$6,198,246	\$3,728,658	\$2,469,588							
8 Rate Year O&M Salaries and Wages - Percentage Change		16.03%	10.88%							
9 Payroll Tax Expense Adjustment	\$866,395	\$597,704	\$268,691							
10 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$193,784)	(\$128,039)	(\$65,746)							
11 Recalculated Payroll Tax Expense Adjustment	\$672,611	\$469,665	\$202,945							
12 Rate Year Expense	\$6,870,857	\$4,198,324	\$2,672,533							
13										
14										
	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
15	Schedule 12, Page 6	Schedule 12, Page 7	Schedule 12, Page 8	Schedule 12, Page 9	Schedule 12, Page 10	Schedule 12, Page 11				
16 Source	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(a)+(c)+(e)	(h)=(b)+(d)+(f)	(i)	(j)
17										
18 Test Year O&M Wages	\$20,578,469	\$15,941,586	\$22,859,253	\$13,721,500	\$1,124,757	\$517,927	\$44,562,480	\$30,181,014		
19 Rate Year O&M Wages	\$24,496,525	\$17,353,791	\$25,994,418	\$15,554,598	\$1,216,535	\$557,190	\$51,707,477	\$33,465,578		
20 Difference	\$3,918,056	\$1,412,204	\$3,135,164	\$1,833,098	\$91,778	\$39,263	\$7,144,998	\$3,284,565	16.03%	10.88%
21										
22 Allocation of Payroll Tax Expense	\$1,988,965	\$1,385,859	\$2,110,584	\$1,242,177	\$98,775	\$44,497	\$4,198,324	\$2,672,533		
23										
24 Rate Year Expense	\$1,766,460	\$1,280,621	\$1,874,474	\$1,147,849	\$87,725	\$41,118	\$3,728,658	\$2,469,588	\$6,198,246	
25 Recalculated Payroll Tax Expense Adjustment	\$222,505	\$105,239	\$236,110	\$94,328	\$11,050	\$3,379	\$469,665	\$202,945	\$672,611	
26										
27										
28										
29										
30										
31										
32										
33										
34 Rate Year Expense							\$6,870,857	\$4,198,324	\$2,672,533	
35 Data Year 2020 O&M Salaries and Wages - Percentage Change								3.58%	4.21%	
36 Payroll Tax Expense Adjustment							\$262,814	\$150,300	\$112,514	
37 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps							(\$78,455)	(\$40,222)	(\$38,233)	
38 Recalculated Payroll Tax Expense Adjustment							\$184,358	\$110,078	\$74,280	
39 Data Year 2020 Expense							\$7,055,215	\$4,308,402	\$2,746,813	
40										
41										
	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
42	Schedule 12, Page 6	Schedule 12, Page 7	Schedule 12, Page 8	Schedule 12, Page 9	Schedule 12, Page 10	Schedule 12, Page 11				
43 Source	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(a)+(c)+(e)	(h)=(b)+(d)+(f)	(i)	(j)
44										
45 Data Year O&M Wages	\$24,496,525	\$17,353,791	\$25,994,418	\$15,554,598	\$1,216,535	\$557,190	\$51,707,477	\$33,465,578		
46 Data Year 2020 O&M Wages	\$25,413,595	\$18,200,667	\$26,897,053	\$16,100,375	\$1,250,325	\$572,779	\$53,560,974	\$34,873,821		
47 Difference	\$917,071	\$846,877	\$902,636	\$545,776	\$33,790	\$15,589	\$1,853,496	\$1,408,242	3.58%	4.21%
48										
49 Allocation of Payroll Tax Expense	\$2,044,249	\$1,433,564	\$2,163,577	\$1,268,135	\$100,575	\$45,115	\$4,308,402	\$2,746,813		
50										
51 Data Year 2020 Expense	\$1,992,019	\$1,394,797	\$2,108,299	\$1,233,842	\$98,005	\$43,895	\$4,198,324	\$2,672,533	\$6,870,857	
52 Recalculated Payroll Tax Expense Adjustment	\$52,230	\$38,767	\$55,279	\$34,293	\$2,570	\$1,220	\$110,078	\$74,280	\$184,358	
53										
54										
55										
56										
57										
58										
59										
60										
61 Data Year 2020 Expense							\$7,055,215	\$4,308,402	\$2,746,813	
62 Data Year 2021 O&M Salaries and Wages - Percentage Change								3.03%	3.06%	
63 Payroll Tax Expense Adjustment							\$214,597	\$130,545	\$84,052	
64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps							(\$73,880)	(\$44,282)	(\$29,598)	
65 Recalculated Payroll Tax Expense Adjustment							\$140,717	\$86,262	\$54,454	
66 Data Year 2021 Expense							\$7,195,932	\$4,394,664	\$2,801,268	
67										
68										
	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
69	Schedule 12, Page 6	Schedule 12, Page 7	Schedule 12, Page 8	Schedule 12, Page 9	Schedule 12, Page 10	Schedule 12, Page 11				
70 Source	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(a)+(c)+(e)	(h)=(b)+(d)+(f)	(i)	(j)
71										
72 Data Year 2020 O&M Wages	\$25,413,595	\$18,200,667	\$26,897,053	\$16,100,375	\$1,250,325	\$572,779	\$53,560,974	\$34,873,821		
73 Data Year 2021 O&M Wages	\$26,131,287	\$18,750,467	\$27,773,102	\$16,603,216	\$1,279,067	\$586,104	\$55,183,457	\$35,939,787		
74 Difference	\$717,692	\$549,800	\$876,049	\$502,841	\$28,742	\$13,325	\$1,622,483	\$1,065,966	3.03%	3.06%
75										
76 Allocation of Payroll Tax Expense	\$2,081,026	\$1,461,474	\$2,211,776	\$1,294,110	\$101,862	\$45,683	\$4,394,664	\$2,801,268		
77										
78 Data Year 2021 Expense	\$2,040,178	\$1,433,065	\$2,168,361	\$1,268,954	\$99,862	\$44,795	\$4,308,402	\$2,746,813	\$7,055,215	
79 Recalculated Payroll Tax Expense Adjustment	\$40,848	\$28,410	\$43,415	\$25,156	\$1,999	\$888	\$86,262	\$54,454	\$140,717	

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

Description	Percent of Rate Year					Percent of Data Year			Percent of Data Year		
	Payroll Tax Expense Breakdown	Test Year Payroll Tax Expense	Breakdown of Payroll Tax Expense Adjustment	2019 Payroll Subject to Tax Increase	Recalculated Rate Year 2019 Payroll Tax Expense Adjustment	Breakdown of Data Year 2020 Payroll Tax Expense Adjustment	2020 Payroll Subject to Tax Increase	Recalculated Data Year 2020 Payroll Tax Expense Adjustment	Breakdown of Data Year 2021 Payroll Tax Expense Adjustment	2021 Payroll Subject to Tax Increase	Recalculated Data Year 2021 Payroll Tax Expense Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1 SS portion of FICA	76.26%	\$2,843,599	\$455,829	78.20%	\$356,458	\$114,624	71.27%	\$81,692	\$99,558	61.88%	\$61,606
2 Medicare portion of FICA	17.84%	\$665,035	\$106,605	100.00%	\$106,605	\$26,807	100.00%	\$26,807	\$23,284	100.00%	\$23,284
3 FICA	94.10%	\$3,508,634	\$562,434		\$463,063	\$141,431		\$108,500	\$122,841		\$84,890
4											
5 FUTA	0.63%	\$23,652	\$3,791	0.91%	\$35	\$953	-0.40%	(\$4)	\$828	-0.34%	(\$3)
6											
7 SUTA	3.89%	\$144,980	\$23,240	1.02%	\$237	\$5,844	-0.07%	(\$4)	\$5,076	-0.05%	(\$3)
8											
9 Oth Inc Tax-St Tax Ma	0.32%	\$12,020	\$1,927	0.98%	\$19	\$485	-0.16%	(\$1)	\$421	-0.13%	(\$1)
10 NY Metropolitan Commuter Tax	1.06%	\$39,373	\$6,312	100.00%	\$6,312	\$1,587	100.00%	\$1,587	\$1,378	100.00%	\$1,378
11 Other Payroll Taxes	0.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0
12 Other	1.38%	\$51,393	\$8,238		\$6,330	\$2,072		\$1,586	\$1,799		\$1,378
13											
14 Total Payroll Tax Expense	100.00%	\$3,728,658	\$597,704		\$469,665	\$150,300		\$110,078	\$130,545		\$86,262

Column Notes:

- (a) Per Company books
 (b) Page 6, Line 7(b) x Column (a)
 (c) Page 6, Line 9(b) x Column (a)
 (d) Per Company books
 (e) Column (c) x Column (d)
 (f) Page 6, Line 36(b) x Column (a)
 (g) Per Company books
 (h) Column (f) x Column (g)
 (i) Page 6, Line 63(b) x Column (a)
 (j) Per Company books
 (k) Column (i) x Column (j)
- FICA = Federal Insurance Contributions Act.
 FUTA = Federal Unemployment Tax Act.
 SUTA = State Unemployment Tax Act

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

Description	Percent of Rate Year					Percent of Data Year			Percent of Data Year		
	Payroll Tax Expense Breakdown	Test Year Payroll Tax Expense	Breakdown of Payroll Tax Expense Adjustment	2019 Payroll Subject to Tax Increase	Recalculated Rate Year 2019 Payroll Tax Expense Adjustment	Breakdown of Data Year 2020 Payroll Tax Expense Adjustment	2020 Payroll Subject to Tax Increase	Recalculated Data Year 2020 Payroll Tax Expense Adjustment	Breakdown of Data Year 2021 Payroll Tax Expense Adjustment	2021 Payroll Subject to Tax Increase	Recalculated Data Year 2021 Payroll Tax Expense Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1 SS portion of FICA	77.01%	\$1,901,778	\$206,913	73.49%	\$152,061	\$86,644	61.19%	\$53,018	\$64,727	59.59%	\$38,571
2 Medicare portion of FICA	18.01%	\$444,771	\$48,391	100.00%	\$48,391	\$20,264	100.00%	\$20,264	\$15,138	100.00%	\$15,138
3 FICA	95.02%	\$2,346,549	\$255,304		\$200,452	\$106,908		\$73,281	\$79,865		\$53,709
4											
5 FUTA	0.58%	\$14,373	\$1,564	0.72%	\$11	\$655	-0.42%	(\$3)	\$489	-0.43%	(\$2)
6											
7 SUTA	3.23%	\$79,765	\$8,678	0.89%	\$77	\$3,634	-0.06%	(\$2)	\$2,715	-0.08%	(\$2)
8											
9 Other Income Taxes -State Tax MA	0.28%	\$6,853	\$746	0.84%	\$6	\$312	-0.15%	(\$0)	\$233	-0.17%	(\$0)
10 NY Metropolitan Commuter Tax	0.89%	\$22,048	\$2,399	100.00%	\$2,399	\$1,004	100.00%	\$1,004	\$750	100.00%	\$750
11 Other Payroll Taxes	0.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0
12 Other	1.17%	\$28,901	\$3,144		\$2,405	\$1,317		\$1,004	\$984		\$750
13											
14 Total Payroll Tax Expense	100.00%	\$2,469,588	\$268,691		\$202,945	\$112,514		\$74,280	\$84,052		\$54,454

Column Notes:

- (a) Per Company books
(b) Page 6, Line 7(c) x Column (a)
(c) Page 6, Line 9(c) x Column (a)
(d) Per Company books
(e) Column (c) x Column (d)
(f) Page 6, Line 36(c) x Column (a)
(g) Per Company books
(h) Column (f) x Column (g)
(i) Page 6, Line 63(c) x Column (a)
(j) Per Company books
(k) Column (i) x Column (j)
- FICA = Federal Insurance Contributions Act
FUTA = Federal Unemployment Tax Act
SUTA = State Unemployment Tax Act

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-9

Other Tax and Gross Receipts Tax

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Taxes Other Than Income Taxes:										
1	Narragansett Electric Company	\$17,353	\$13,187	\$4,166	\$0	\$0	\$0	\$17,353	\$13,187	\$4,166
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$0	\$0	\$0	\$634,409	\$421,111	\$213,298
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax:										
5	Narragansett Electric Company	\$43,734,959	\$32,568,650	\$11,166,309	(\$43,734,959)	(\$32,568,650)	(\$11,166,309)	\$0	\$0	\$0
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Total Gross Receipts Tax	<u>\$43,734,959</u>	<u>\$32,568,650</u>	<u>\$11,166,309</u>	<u>(\$43,734,959)</u>	<u>(\$32,568,650)</u>	<u>(\$11,166,309)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b) and (c) Per Company Books

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

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

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

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

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Taxes Other Than Income Taxes:										
1	Narragansett Electric Company	\$17,353	\$13,187	\$4,166	\$803	\$611	\$193	\$18,157	\$13,797	\$4,359
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$29,373	\$19,497	\$9,876	\$663,782	\$440,609	\$223,173
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>	<u>\$30,177</u>	<u>\$20,108</u>	<u>\$10,069</u>	<u>\$681,939</u>	<u>\$454,406</u>	<u>\$227,533</u>
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax:										
5	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

	Rate Year Ending August 31, 2019	Reflect Conditions in the Data Year	Data Year 1 Ending August 31, 2020	Reflect Conditions in the Data Year	Data Year 2 Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Taxes Other Than Income Taxes:					
1 Narragansett Electric Company	\$13,797	\$367	\$14,164	\$344	\$14,509
2 National Grid USA Service Company	\$440,609	\$11,720	\$452,329	\$10,992	\$463,321
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total Other Taxes	<u>\$454,406</u>	<u>\$12,087</u>	<u>\$466,493</u>	<u>\$11,336</u>	<u>\$477,829</u>
Check	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax:					
5 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
6 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
7 All Other Companies	\$0	\$0	\$0	\$0	\$0
8 Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 30(b)

2(b) Page 5, Line 31(b)

3(b) Page 5, Line 32(b)

1(d) Page 5, Line 40(b)

2(d) Page 5, Line 41(b)

3(d) Page 5, Line 42(b)

8 Flow through tax, zero balance

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

	Rate Year Ending August 31, 2019 <u>Gas</u> (a)	Reflect Conditions in the Data Year <u>Gas</u> (b)	Data Year 1 Ending August 31, 2020 <u>Gas</u> (c) = (a) + (b)	Reflect Conditions in the Data Year <u>Gas</u> (d)	Data Year 2 Ending August 31, 2021 <u>Gas</u> (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$4,359	\$116	\$4,475	\$109	\$4,584
2 National Grid USA Service Company	\$223,173	\$5,936	\$229,110	\$5,567	\$234,677
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total Other Taxes	<u>\$227,533</u>	<u>\$6,052</u>	<u>\$233,585</u>	<u>\$5,676</u>	<u>\$239,261</u>
Check	\$0	\$0	\$0	\$0	\$0
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

1(b) Page 5, Line 30(c)

2(b) Page 5, Line 31(c)

3(b) Page 5, Line 32(c)

1(d) Page 5, Line 40(c)

2(d) Page 5, Line 41(c)

3(d) Page 5, Line 42(c)

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

Explanation of Adjustments: Provider Company		Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)
1	Page 1	<u>Taxes Other Than Income Taxes Adjustments: (to normalize Historic Year)</u>		
2		\$0	\$0	\$0
3		\$0	\$0	\$0
4		\$0	\$0	\$0
5	TOTAL Taxes Other Than Income Taxes Normalization Adjustments	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
6				
7		<u>Gross Receipts Tax Adjustments: (to normalize Historic Year)</u>		
8	Narragansett Electric Company	(\$43,734,959)	(\$32,568,650)	(\$11,166,309)
9	National Grid USA Service Company	\$0	\$0	\$0
10	All Other Companies	\$0	\$0	\$0
11	TOTAL Gross Receipts Tax Normalization Adjustments	<u>(\$43,734,959)</u>	<u>(\$32,568,650)</u>	<u>(\$11,166,309)</u>
12				
13				
14				
15	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>		
16				
17	General inflation %			
18	4.63%			
19				
20	Narragansett Electric Company	\$803	\$611	\$193
21	National Grid USA Service Company	\$29,373	\$19,497	\$9,876
22	All Other Companies	\$0	\$0	\$0
23				
24	TOTAL	<u>\$30,177</u>	<u>\$20,108</u>	<u>\$10,069</u>
25				
26				
27	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>		
28				
29	General inflation %			
30	2.66%			
31	Narragansett Electric Company	\$483	\$367	\$116
32	National Grid USA Service Company	\$17,657	\$11,720	\$5,936
33	All Other Companies	\$0	\$0	\$0
34	TOTAL	<u>\$18,140</u>	<u>\$12,087</u>	<u>\$6,052</u>
35				
36				
37	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>		
38				
39	General inflation %			
40	2.43%			
41	Narragansett Electric Company	\$453	\$344	\$109
42	National Grid USA Service Company	\$16,559	\$10,992	\$5,567
43	All Other Companies	\$0	\$0	\$0
44	TOTAL	<u>\$17,012</u>	<u>\$11,336</u>	<u>\$5,676</u>

Line Notes

- 8-10 (b) Negative Page 1, Line 5 through Line 7, Column (b)
8-10 (c) Negative Page 1, Line 5 through Line 7, Column (c)
20(b) Page 2, Line 1(b) x General Inflation Rate
21(b) Page 2, Line 2(b) * General Inflation Rate
22(b) Page 2, Line 3(b) * General Inflation Rate
20(c) Page 2, Line 1(c) * General Inflation Rate
21(c) Page 2, Line 2(c) * General Inflation Rate
22(c) Page 2, Line 3(c) * General Inflation Rate
30(b) Page 3, Line 1(a) * General Inflation Rate
31(b) Page 3, Line 2(a) * General Inflation Rate
32(b) Page 3, Line 3(a) * General Inflation Rate
30(c) Page 4, Line 1(a) * General Inflation Rate
31(c) Page 4, Line 2(a) * General Inflation Rate
32(c) Page 4, Line 3(a) * General Inflation Rate
40(b) Page 3, Line 1(c) * General Inflation Rate
41(b) Page 3, Line 2(c) * General Inflation Rate
42(b) Page 3, Line 3(c) * General Inflation Rate
40(c) Page 4, Line 1(c) * General Inflation Rate
41(c) Page 4, Line 2(c) * General Inflation Rate
42(c) Page 4, Line 3(c) * General Inflation Rate

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-10-ELEC

Income Taxes– Electric

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

	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)
1 Revenues	Schedule 1 ELEC	\$279,192,430	\$14,081,470	\$293,273,900
2 Expenses	Schedule 1 ELEC	(\$238,680,000)	(\$183,467)	(\$238,863,467)
3 Pre-tax operating income before interest		\$40,512,430	\$13,898,003	\$54,410,433
4				
5 Synchronized Interest Expense				
6 Rate Base	Schedule 11 ELEC	\$728,902,391		\$728,902,391
7 Weighted Debt Component	2.26%	2.26%	2.26%	2.26%
8 Synchronized Interest Expense		\$16,473,194		\$16,473,194
9				
10 Pre-tax income- State		\$24,039,236	\$13,898,003	\$37,937,239
11 State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12 Normalized State income tax expense		\$0	\$0	\$0
13				
14 Pre-tax income- State		\$24,039,236	\$13,898,003	\$37,937,239
15 Normalized State income tax expense		\$0	\$0	\$0
16 Pre-tax income- Federal		\$24,039,236	\$13,898,003	\$37,937,239
17 Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18 Normalized Federal income tax expense		\$5,048,239	\$2,918,581	\$7,966,820
19 Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
20 Amortization of Excess DIT		(\$5,066,000)		(\$5,066,000)
21 Deferred income tax deficiency from Docket 4065		\$650,000		\$650,000
22 Amortization of Investment Tax Credits		(\$4,540)		(\$4,540)
23 ITC Basis Reduction Depreciation		\$15,210		\$15,210
24 Equity AFUDC		\$0		\$0
25 AFUDC Amortization		\$44,446		\$44,446
26 Normalized State income tax expense		\$0	\$0	\$0
27 Normalized Federal income tax expense		\$5,048,239	\$2,918,581	\$7,966,820
28 Normalized Federal plus State income tax expense revised		\$687,356	\$2,918,581	\$3,605,936
29				
30 After-tax income		\$39,825,074	\$10,979,423	\$50,804,497

Line Notes

1 Schedule 1 ELEC, Page 1, Line 1(e) through 1(g)	17 Federal income tax rate
2 Schedule 1 ELEC, Page 1, Line 25(e) through 25(g)	18 Line 16 x Line 17
3 Line 1 + Line 2	19 Line 11 + Line 17 - (Line 11 x Line 17)
6 Schedule 11 ELEC, Page 1, Line 24(c)	21 Per Tax Dept
7 Schedule 1 ELEC, Page 4, Line 1(c) + Line 3(c)	22 Page 4, Line 7
8 Line 6 x Line 7	23 Per Tax Dept
10 Line 3 - Line 8	24 Per Tax Dept
11 State income tax rate for utilities	25 Per Tax Dept
12 Line 10 x Line 11	26 Equals Line 12
14 Equals Line 10	27 Equals Line 18
15 Less Line 12	28 Sum of Lines 21 through 27
16 Line 14 + Line 15	30 Line 3 - Line 28

The Narragansett Electric Company d/b/a National Grid
Electric Income Tax Expense
For the Test Year Ended June 30, 2017 and the Data Year 1 Ending August 31, 2020

	Reference	Rate Year Ending August 31, 2020 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase (c)
1 Revenues	Schedule 1 ELEC	\$293,273,900	\$3,905,212	\$297,179,112
2 Expenses	Schedule 1 ELEC	(\$242,558,074)	(\$50,881)	(\$242,608,955)
3 Pre-tax operating income before interest		\$50,715,826	\$3,854,331	\$54,570,157
4				
5 Synchronized Interest Expense				
6 Rate Base	Schedule 11 ELEC	\$731,009,300		\$731,009,300
7 Weighted Debt Component	2.26%	2.26%	2.26%	2.26%
8 Synchronized Interest Expense		\$16,520,810		\$16,520,810
9				
10 Pre-tax income- State		\$34,195,016	\$3,854,331	\$38,049,347
11 State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12 Normalized State income tax expense		\$0	\$0	\$0
13				
14 Pre-tax income- State		\$34,195,016	\$3,854,331	\$38,049,347
15 Normalized State income tax expense		\$0	\$0	\$0
16 Pre-tax income- Federal		\$34,195,016	\$3,854,331	\$38,049,347
17 Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18 Normalized Federal income tax expense		\$7,180,953	\$809,410	\$7,990,363
19 Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
20 Amortization of Excess DIT		(\$5,066,000)		(\$5,066,000)
21 Deferred income tax deficiency from Docket 4065		\$650,000		\$650,000
22 Amortization of Investment Tax Credits		\$0		\$0
23 ITC Basis Reduction Depreciation		\$0		\$0
24 Equity AFUDC		\$0		\$0
25 AFUDC Amortization		\$44,446		\$44,446
26 Normalized State income tax expense		\$0	\$0	\$0
27 Normalized Federal income tax expense		\$7,180,953	\$809,410	\$7,990,363
28 Normalized Federal plus State income tax expense revised		\$2,809,399	\$809,410	\$3,618,809
29				
30 After-tax income		\$47,906,427	\$3,044,922	\$50,951,348

Line Notes

1 Schedule 1 ELEC, Page 2, Line 1(c) through 1(e)	17 Federal income tax rate
2 Schedule 1 ELEC, Page 2 Line 25(c) through 25(e)	18 Line 16 x Line 17
3 Line 1 + Line 2	19 Line 11 + Line 17 - (Line 11 x Line 17)
6 Schedule 11 ELEC, Page 1, Line 24(d)	21 Per Tax Dept
7 Schedule 1 ELEC, Page 4, Line 1(c) + Line 3(c)	22 Per Tax Dept
8 Line 6 x Line 7	23 Per Tax Dept
10 Line 3 - Line 8	24 Per Tax Dept
11 State income tax rate for utilities	25 Per Tax Dept
12 Line 10 x Line 11	26 Equals Line 12
14 Equals Line 10	27 Equals Line 18
15 Less Line 12	28 Sum of Lines 21 through 27
16 Line 14 + Line 15	30 Line 3 - Line 28

The Narragansett Electric Company d/b/a National Grid
Electric Income Tax Expense
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Reference	Rate Year Ending August 31, 2021 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)
1 Revenues	Schedule 1 ELEC	\$297,179,112	\$1,987,881	\$299,166,993
2 Expenses	Schedule 1 ELEC	(\$244,302,175)	(\$25,900)	(\$244,328,075)
3 Pre-tax operating income before interest		\$52,876,937	\$1,961,981	\$54,838,918
4				
5 Synchronized Interest Expense				
6 Rate Base	Schedule 11 ELEC	\$734,278,092		\$734,278,092
7 Weighted Debt Component	2.26%	2.26%	2.26%	2.26%
8 Synchronized Interest Expense		\$16,594,685		\$16,594,685
9				
10 Pre-tax income- State		\$36,282,252	\$1,961,981	\$38,244,233
11 State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12 Normalized State income tax expense		\$0	\$0	\$0
13				
14 Pre-tax income- State		\$36,282,252	\$1,961,981	\$38,244,233
15 Normalized State income tax expense		\$0	\$0	\$0
16 Pre-tax income- Federal		\$36,282,252	\$1,961,981	\$38,244,233
17 Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18 Normalized Federal income tax expense		\$7,619,273	\$412,016	\$8,031,289
19 Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
20 Amortization of Excess DIT		(\$5,066,000)		(\$5,066,000)
21 Deferred income tax deficiency from Docket 4065		\$650,000		\$650,000
22 Amortization of Investment Tax Credits		\$0		\$0
23 ITC Basis Reduction Depreciation		\$0		\$0
24 Equity AFUDC		\$0		\$0
25 AFUDC Amortization		\$44,446		\$44,446
26 Normalized State income tax expense		\$0	\$0	\$0
27 Normalized Federal income tax expense		\$7,619,273	\$412,016	\$8,031,289
28 Normalized Federal plus State income tax expense revised		\$3,247,719	\$412,016	\$3,659,735
29				
30 After-tax income		\$49,629,218	\$1,549,965	\$51,179,183

Line Notes

1 Schedule 1 ELEC, Page 3, Line 1(c) through 1(e)	17 Federal income tax rate
2 Schedule 1 ELEC, Page 3, Line 25(c) through 25(e)	18 Line 16 x Line 17
3 Line 1 + Line 2	19 Line 11 + Line 17 - (Line 11 x Line 17)
6 Schedule 11 ELEC, Page 1, Line 24(e)	21 Per Tax Dept
7 Schedule 1 ELEC, Page 4, Line 1(c) + Line 3(c)	22 Per Tax Dept
8 Line 6 x Line 7	23 Per Tax Dept
10 Line 3 - Line 8	24 Per Tax Dept
11 State income tax rate for utilities	25 Per Tax Dept
12 Line 10 x Line 11	26 Equals Line 12
14 Equals Line 10	27 Equals Line 18
15 Less Line 12	28 Sum of Lines 21 through 27
16 Line 14 + Line 15	30 Line 3 - Line 28

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 2
Schedule 10 ELEC
Page 4 of 5

The Narragansett Electric Company d/b/a National Grid
Amortization of Investment Tax Credits
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Total
1 Rate Year Investment Tax Credits	(\$7,151)
2 Less: Related IFA Expenses	<u>\$2,611</u>
3 Rate Year Investment Tax Credits Adjustment	(\$4,540)

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 2
Schedule 10 ELEC
Page 5 of 5

The Narragansett Electric Company d/b/a National Grid
Amortization of Investment Tax Credits
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

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

Line Notes

1-12 Per Tax Department

14 Sum of Line 1 thru Line 12

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-10-GAS

Income Taxes – Gas

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

	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)
1 Revenues	Schedule 1 GAS	\$214,523,590	\$5,598,282	\$220,121,872
2 Expenses	Schedule 1 GAS	(\$158,125,832)	(\$106,784)	(\$158,232,616)
3 Pre-tax operating income before interest		\$56,397,758	\$5,491,498	\$61,889,256
4				
5 <u>Synchronized Interest Expense</u>				
6 Rate Base	Schedule 11 GAS	\$762,241,779		\$762,241,779
7 Weighted Debt Component	2.46%	2.46%	2.46%	2.46%
8 Synchronized Interest Expense		\$18,751,148		\$18,751,148
9				
10 Pre-tax income- State		\$37,646,610	\$5,491,498	\$43,138,108
11 State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12 Normalized State income tax expense		\$0	\$0	\$0
13				
14 Pre-tax income- State		\$37,646,610	\$5,491,498	\$43,138,108
15 Normalized State income tax expense		\$0	\$0	\$0
16 Pre-tax income- Federal		\$37,646,610	\$5,491,498	\$43,138,108
17 Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18 Normalized Federal income tax expense		\$7,905,788	\$1,153,215	\$9,059,003
19 Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
20 Amortization of Excess ADIT		(1,998,000)		(1,998,000)
21 Equity AFUDC		\$0	\$0	\$0
22 AFUDC Amortization		\$23,070	\$0	\$23,070
23 Normalized State income tax expense		\$0	\$0	\$0
24 Normalized Federal income tax expense		\$7,905,788	\$1,153,215	\$9,059,003
25 Normalized Federal plus State income tax expense revised		\$5,930,858	\$1,153,215	\$7,084,072
26				
27 After-tax income		\$50,466,900	\$4,338,284	\$54,805,184

Line Notes

1 Schedule 1 GAS, Page 1, Line 1(e) through 1(g)	15 Less Line 12
2 Schedule 1 GAS, Page 1, Line 25(e) through 25(g)	16 Line 14 + Line 15
3 Line 1 + Line 2	17 Federal income tax rate
6 Schedule 11 GAS, Page 1, Line 36(c)	18 Line 16 x Line 17
7 Schedule 1 GAS, Page 4, Line 1(c) + Line 3(c)	19 Line 11 + Line 17 - (Line 11 x Line 17)
8 Line 6 x Line 7	21 Per Tax Dept
10 Line 3 - Line 8	22 Per Tax Dept
11 State income tax rate	23 Equals Line 12
12 Line 10 x Line 11	24 Equals Line 18
14 Equals Line 10	25 Sum of Lines 21 through 25
	27 Line 3 - Line 25

The Narragansett Electric Company d/b/a National Grid
Gas Income Tax Expense
For the Test Year Ended June 30, 2017 and the Data Year 1 Ending August 31, 2020

		Rate Year Ending August 31, 2020	Revenue Increase Effect	Rate Year Ending August 31, 2020 with Revenue Increase
	Reference	(a)	(b)	(c)
1	Revenues	Schedule 1 GAS	\$220,121,872	\$225,553,416
2	Expenses	Schedule 1 GAS	(\$162,483,965)	(\$162,587,568)
3	Pre-tax operating income before interest		\$57,637,907	\$62,965,847
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11 GAS	\$774,986,512	\$774,986,512
7	Weighted Debt Component	2.46%	2.46%	2.46%
8	Synchronized Interest Expense		\$19,064,668	\$19,064,668
9				
10	Pre-tax income- State		\$38,573,238	\$43,901,179
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$38,573,238	\$43,901,179
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$38,573,238	\$43,901,179
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$8,100,380	\$9,219,248
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Amortization of Excess ADIT		(1,998,000)	(1,998,000)
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$8,100,380	\$9,219,248
25	Normalized Federal plus State income tax expense revised		\$6,125,450	\$7,244,317
26				
27	After-tax income		\$51,512,457	\$55,721,530

Line Notes

1	Schedule 1 GAS, Page 2, Line 1(c) through 1(e)	15	Less Line 12
2	Schedule 1 GAS, Page 2, Line 23(c) through 23(e)	16	Line 14 + Line 15
3	Line 1 + Line 2	17	Federal income tax rate
6	Schedule 11 GAS, Page 1, Line 36(d)	18	Line 16 x Line 17
7	Schedule 1 GAS, Page 4, Line 1(c) + Line 3(c)	19	Line 11 + Line 17 - (Line 11 x Line 17)
8	Line 6 x Line 7	21	Per Tax Dept
10	Line 3 - Line 8	22	Per Tax Dept
11	State income tax rate	23	Equals Line 12
12	Line 10 x Line 11	24	Equals Line 18
14	Equals Line 10	25	Sum of Lines 21 through 25
		27	Line 3 - Line 25

The Narragansett Electric Company d/b/a National Grid
Gas Income Tax Expense
For the Test Year Ended June 30, 2017 and the Data Year 2 Ending August 31, 2021

	Reference	Rate Year Ending August 31, 2021 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)
1	Revenues	Schedule 1 GAS	\$225,553,416	\$228,774,103
2	Expenses	Schedule 1 GAS	(\$164,443,635)	(\$164,505,067)
3	Pre-tax operating income before interest		\$61,109,781	\$64,269,036
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11 GAS	\$790,413,714	\$790,413,714
7	Weighted Debt Component	2.46%	2.46%	2.46%
8	Synchronized Interest Expense		\$19,444,177	\$19,444,177
9				
10	Pre-tax income- State		\$41,665,604	\$44,824,858
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$41,665,604	\$44,824,858
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$41,665,604	\$44,824,858
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$8,749,777	\$9,413,220
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Amortization of Excess ADIT		(1,998,000)	(1,998,000)
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$8,749,777	\$9,413,220
25	Normalized Federal plus State income tax expense revised		\$6,774,846	\$7,438,290
26				
27	After-tax income		\$54,334,935	\$56,830,746

Line Notes

1	Schedule 1 GAS, Page 3, Line 1(c) - 1(e)	15	Less Line 12
2	Schedule 1 GAS, Page 3, Line 23(c) - 23(e)	16	Line 14 + Line 15
3	Line 1 + Line 2	17	Federal income tax rate
6	Schedule 11 GAS, Page 1, Line 36(e)	18	Line 16 x Line 17
7	Schedule 1, Page 4, Line 1(c) + Line 3(c)	19	Line 11 + Line 17 - (Line 11 x Line 17)
8	Line 6 x Line 7	21	Per Tax Dept
10	Line 3 - Line 8	22	Per Tax Dept
11	State income tax rate	23	Equals Line 12
12	Line 10 x Line 11	24	Equals Line 18
14	Equals Line 10	25	Sum of Lines 21 through 25
		27	Line 3 - Line 25

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-11-ELEC

Rate Base— Electric

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

Description	5 Quarter Average				
	Test Year Ended June 30, 2017	Adjustments	Rate Year Ending	Rate Year Ending	Rate Year Ending
	(Per Books - 5 Quarter Average)		August 31, 2019	August 31, 2020	August 31, 2021
	(a)	(b)	(c)	(d)	(e)
1 Utility Plant In Service	\$1,503,289,331	\$98,250,392	\$1,601,539,723	\$1,602,539,723	\$1,604,539,723
2					
3 Property Held for Future Use	\$2,496,405	\$0	\$2,496,405	\$2,496,405	\$2,496,405
4 Less: Contribution in Aid of Construction	(\$101,521)	\$104,277	\$2,756	\$2,756	\$2,756
5 Less: Accumulated Depreciation	\$656,218,763	\$32,136,421	\$688,355,184	\$688,470,384	\$688,563,184
6					
7 Net Plant	\$849,668,494	\$66,009,694	\$915,678,188	\$916,562,988	\$918,470,188
8					
9 Materials and Supplies	\$4,750,549	(\$1,256,873)	\$3,493,676	\$3,403,498	\$3,327,193
10 Prepayments	\$742,480	(\$742,480)	\$0	\$0	\$0
11 Loss on Reacquired Debt	\$1,934,554	(\$533,340)	\$1,401,214	\$1,244,585	\$1,112,052
12 Cash Working Capital	\$4,975,475	\$12,068,190	\$17,043,665	\$17,043,665	\$17,043,665
13 Unamortized Interest Rate Lock	\$2,439,092	(\$801,086)	\$1,638,006	\$1,237,463	\$898,542
14 Unamortized Debt Issuance Costs \$550M	\$1,113,997	(\$212,054)	\$901,943	\$795,916	\$706,200
15 Unamortized Debt Issuance Costs \$250M	\$945,261	(\$79,025)	\$866,236	\$826,723	\$793,290
16 Unamortized Debt Issuance Costs \$250M Apr 18	\$0	\$848,309	\$848,309	\$801,319	\$774,113
17 Subtotal	\$16,901,408	\$9,291,642	\$26,193,050	\$25,353,168	\$24,655,055
18					
19 Accumulated Deferred FIT	\$183,859,681	\$19,680,524	\$203,540,205	\$201,385,915	\$199,252,781
20 Accumulated Deferred FIT -Loss on Reacquired Debt	\$677,094	(\$137,020)	\$540,073	\$509,711	\$479,349
21 Customer Deposits	\$9,956,664	(\$1,068,096)	\$8,888,568	\$9,011,230	\$9,115,021
22 Subtotal	\$194,493,439	\$18,475,408	\$212,968,847	\$210,906,856	\$208,847,151
23					
24 Rate Base	\$672,076,463	\$56,825,928	\$728,902,391	\$731,009,300	\$734,278,092

Column Notes

- (a) Page 2, Column (f)
(b) Column (c) - Column (a)

Line Notes

- 1(c) Page 6, Line 34
1(d) Page 7, Line 16
1(e) Page 7, Line 33
2(c) - (e) Line 1(a)
4(c) Page 10, Line 46(a)
4(d) Page 10, Line 48(a)
4(e) Page 10, Line 50(a)
5(c) Page 8, Line 30
5(d) Page 9, Line 16
5(e) Page 9, Line 33
7(a) - (e) Line 1 + Line 3 - Line 4 - Line 5
9(c) Page 10, Line 46(b)
9(d) Page 10, Line 48(b)
9(e) Page 10, Line 50(b)
11(c) Page 10, Line 46(d)
11(d) Page 10, Line 48(d)
11(e) Page 10, Line 50(d)
12(c) - (e) Schedule 4, Page 1 Line 23
13(c) Page 10, Line 46(f)
13(d) Page 10, Line 48(f)
13(e) Page 10, Line 50(f)
14(c) Page 10, Line 46(g)
14(d) Page 10, Line 48(g)
14(e) Page 10, Line 50(g)
15(c) Page 10, Line 46(h)
15(d) Page 10, Line 48(h)
15(e) Page 10, Line 50(h)
16(c) Page 10, Line 46(i)
16(d) Page 10, Line 48(i)
16(e) Page 10, Line 50(i)
17(a) - (e) Sum of Lines 9 - 16
19(c) Page 11, Line 24(b)
19(d) Page 12, Line 16(b)
19(e) Page 12, Line 31(b)
20 (c)- (e) Line 11 * 35%
21(c) Page 10, Line 46(e)
21(d) Page 10, Line 48(e)
21(e) Page 10, Line 50(e)
22(a) - (e) Sum of Lines 19 - 21
24(a) - (e) Line 7 + Line 17 - Line 22

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

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Utility Plant in Service	\$1,483,904,318	\$1,487,785,788	\$1,490,507,033	\$1,525,211,443	\$1,529,038,072	\$1,503,289,331
2						
3 Property Held for Future Use	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405
4 Less: Contribution in Aid of Construction	\$2,756	\$2,756	\$2,756	(\$518,630)	\$2,756	(\$101,521)
5 Less: Accumulated Depreciation	\$656,628,902	\$656,147,751	\$654,105,202	\$661,928,361	\$652,283,601	\$656,218,763
6						
7 Net Plant in Service	<u>\$829,769,065</u>	<u>\$834,131,685</u>	<u>\$838,895,480</u>	<u>\$866,298,116</u>	<u>\$879,248,120</u>	<u>\$849,668,494</u>
8						
9 Plus:						
10 Materials and Supplies	\$5,204,452	\$4,879,444	\$4,525,831	\$5,510,606	\$3,632,412	\$4,750,549
11 Prepayments	\$630,356	\$907,230	\$1,444,668	\$1,054,315	(\$324,171)	\$742,480
12 Loss on Reacquired Debt	\$1,907,920	\$1,882,220	\$1,854,556	\$2,318,694	\$1,709,381	\$1,934,554
13 Cash Working Capital	\$4,975,475	\$4,975,475	\$4,975,475	\$4,975,475	\$4,975,475	\$4,975,475
14 Unamortized Interest Rate Lock	\$2,623,958	\$2,531,525	\$2,439,092	\$2,346,659	\$2,254,226	\$2,439,092
15 Unamortized Debt Issuance Costs (\$550M)	\$1,162,933	\$1,138,465	\$1,113,997	\$1,089,529	\$1,065,062	\$1,113,997
16 Unamortized Debt Issuance Costs (\$250M 2012)	<u>\$963,498</u>	<u>\$954,379</u>	<u>\$945,261</u>	<u>\$936,143</u>	<u>\$927,024</u>	<u>\$945,261</u>
17 Subtotal	<u>\$17,468,592</u>	<u>\$17,268,739</u>	<u>\$17,298,880</u>	<u>\$18,231,421</u>	<u>\$14,239,408</u>	<u>\$16,901,408</u>
18						
19 Less:						
20 Accumulated Deferred FIT	\$178,348,805	\$193,417,512	\$165,941,844	\$184,975,771	\$196,614,471	\$183,859,681
21 Accumulated Deferred FIT - Loss on Reacquired Debt	\$667,772	\$658,777	\$649,095	\$811,543	\$598,283	\$677,094
22 Customer Deposits	<u>\$10,276,171</u>	<u>\$10,375,796</u>	<u>\$10,276,666</u>	<u>\$10,154,831</u>	<u>\$8,699,858</u>	<u>\$9,956,664</u>
23 Subtotal	<u>\$189,292,748</u>	<u>\$204,452,085</u>	<u>\$176,867,604</u>	<u>\$195,942,145</u>	<u>\$205,912,612</u>	<u>\$194,493,439</u>
24						
25 Rate Base	<u><u>\$657,944,909</u></u>	<u><u>\$646,948,339</u></u>	<u><u>\$679,326,756</u></u>	<u><u>\$688,587,393</u></u>	<u><u>\$687,574,916</u></u>	<u><u>\$672,076,463</u></u>

Column Notes

- (a) Column(a) from Page 4 - Column(a) from Page 3
- (b) Column(b) from Page 4 - Column(b) from Page 3
- (c) Column(c) from Page 4 - Column(c) from Page 3
- (d) Column(d) from Page 4 - Column(d) from Page 3
- (e) Column(e) from Page 4 - Column(e) from Page 3

The Narragansett Electric Company d/b/a National Grid
Test Year Rate Base - Integrated Facilities Agreement (IFA) and Block Island Transmission System
Five Quarter Average

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Utility Plant in Service	\$837,858,278	\$837,980,360	\$925,389,760	\$943,635,963	\$948,680,657	\$898,709,004
2						
3 Property Held for Future Use	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903
4 Less: Contribution in Aid of Construction	\$0	\$0	\$0	\$0	\$0	\$0
5 Less: Accumulated Depreciation	\$98,171,448	\$97,433,163	\$96,405,529	\$99,824,250	\$102,899,605	\$98,946,799
6						
7 Net Plant in Service	<u>\$752,218,732</u>	<u>\$753,079,101</u>	<u>\$841,516,133</u>	<u>\$856,343,616</u>	<u>\$858,312,955</u>	<u>\$812,294,107</u>
8						
9 Plus:						
10 Materials and Supplies	\$3,099,585	\$2,868,780	\$2,720,358	\$1,338,323	\$2,684,191	\$2,542,247
11 Prepayments	\$367,547	\$526,333	\$836,202	\$256,054	\$475,210	\$492,269
12 Loss on Reacquired Debt	\$1,112,467	\$1,091,978	\$1,073,453	\$563,126	\$1,126,251	\$993,455
13 Cash Working Capital	\$2,870,239	\$3,789,549	\$2,681,655	\$3,194,316	\$2,514,043	\$3,009,960
14 Unamortized Interest Rate Lock	\$1,623,928	\$1,566,724	\$1,509,520	\$1,452,316	\$1,395,112	\$1,509,520
14 Unamortized Debt Issuance Costs (\$550M)	\$816,103	\$800,961	\$785,818	\$770,675	\$710,105	\$776,732
15 Unamortized Debt Issuance Costs (\$250M 2012)	\$641,436	\$635,793	\$630,149	\$624,506	\$618,863	\$630,149
16 Subtotal	<u>\$10,531,305</u>	<u>\$11,280,118</u>	<u>\$10,237,155</u>	<u>\$8,199,317</u>	<u>\$9,523,775</u>	<u>\$9,954,334</u>
17						
18 Less:						
19 Accumulated Deferred FIT	\$154,416,255	\$156,079,291	\$158,841,895	\$168,039,168	\$159,376,348	\$159,350,591
20 Accumulated Deferred FIT - Loss on Reacquired Debt	\$389,363	\$382,192	\$375,709	\$197,094	\$394,188	\$347,709
21 Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0
23 Subtotal	<u>\$154,805,618</u>	<u>\$156,461,483</u>	<u>\$159,217,604</u>	<u>\$168,236,262</u>	<u>\$159,770,536</u>	<u>\$159,698,301</u>
24						
25 Rate Base	<u><u>\$607,944,420</u></u>	<u><u>\$607,897,736</u></u>	<u><u>\$692,535,685</u></u>	<u><u>\$696,306,671</u></u>	<u><u>\$708,066,194</u></u>	<u><u>\$662,550,141</u></u>

Column Notes

(a) - (e) Per Company Books

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

Description	June 2016	September 2016	Quarter Ending December 2016	March 2017	June 2017	Five Quarter Average
	(a)	(b)	(c)	(d)	(e)	(f)
1 Utility Plant in Service	\$2,321,762,596	\$2,325,766,148	\$2,415,896,793	\$2,468,847,406	\$2,477,718,729	\$2,401,998,334
2						
3 Property Held for Future Use	\$15,028,308	\$15,028,308	\$15,028,308	\$15,028,308	\$15,028,308	\$15,028,308
4 Less: Contribution in Aid of Construction	\$2,756	\$2,756	\$2,756	(\$518,630)	\$2,756	(\$101,521)
5 Less: Accumulated Depreciation	\$754,800,350	\$753,580,914	\$750,510,731	\$761,752,611	\$755,183,206	\$755,165,562
6						
7 Net Plant in Service	<u>\$1,581,987,798</u>	<u>\$1,587,210,786</u>	<u>\$1,680,411,614</u>	<u>\$1,722,641,733</u>	<u>\$1,737,561,075</u>	<u>\$1,661,962,601</u>
8						
9 Plus:						
10 Materials and Supplies	\$8,304,037	\$7,748,224	\$7,246,188	\$6,848,929	\$6,316,603	\$7,292,796
11 Prepayments	\$997,903	\$1,433,564	\$2,280,870	\$1,310,370	\$151,039	\$1,234,749
12 Loss on Reacquired Debt	\$3,020,387	\$2,974,198	\$2,928,009	\$2,881,820	\$2,835,632	\$2,928,009
13 Cash Working Capital	\$7,845,714	\$8,765,024	\$7,657,130	\$8,169,791	\$7,489,518	\$7,985,435
14 Unamortized Interest Rate Lock	\$4,247,886	\$4,098,249	\$3,948,612	\$3,798,975	\$3,649,338	\$3,948,612
15 Unamortized Interest Rate Lock \$550M	\$1,979,036	\$1,939,426	\$1,899,815	\$1,860,205	\$1,775,166	\$1,890,730
16 Unamortized Debt Issuance Costs \$550M	<u>\$1,604,933</u>	<u>\$1,590,172</u>	<u>\$1,575,410</u>	<u>\$1,560,649</u>	<u>\$1,545,888</u>	<u>\$1,575,410</u>
17 Subtotal	<u>\$27,999,897</u>	<u>\$28,548,857</u>	<u>\$27,536,035</u>	<u>\$26,430,738</u>	<u>\$23,763,183</u>	<u>\$26,855,742</u>
18						
19 Less:						
20 Accumulated Deferred FIT	\$332,765,060	\$349,496,803	\$324,783,739	\$353,014,939	\$355,990,819	\$343,210,272
21 Accumulated Deferred FIT - Loss on Reacquired Debt	\$1,057,135	\$1,040,969	\$1,024,803	\$1,008,637	\$992,471	\$1,024,803
22 Customer Deposits	<u>\$10,276,171</u>	<u>\$10,375,796</u>	<u>\$10,276,666</u>	<u>\$10,154,831</u>	<u>\$8,699,858</u>	<u>\$9,956,664</u>
23 Subtotal	<u>\$344,098,367</u>	<u>\$360,913,568</u>	<u>\$336,085,208</u>	<u>\$364,178,406</u>	<u>\$365,683,148</u>	<u>\$354,191,740</u>
24						
25 Rate Base	<u><u>\$1,265,889,328</u></u>	<u><u>\$1,254,846,074</u></u>	<u><u>\$1,371,862,441</u></u>	<u><u>\$1,384,894,064</u></u>	<u><u>\$1,395,641,110</u></u>	<u><u>\$1,334,626,604</u></u>

Column Notes

(a) - (e) Per Company Books

The Narragansett Electric Company (d/b/a National Grid)
 Adjustments to Rate Base
 Analysis of Test Year through Rate Year Capital Investment

		FY18		FY19		FY20		Rate Year 1		FY21		Rate Year 2		FY21		FY22		Rate Year 3		FY22	
		4/1/17 - 6/30/17	7/1/17 - 3/31/18	4/1/18 - 8/31/18	9/1/18 - 3/31/19	4/1/19 - 8/31/19	9/1/19 - 3/31/20	4/1/20 - 8/31/20	9/1/20 - 8/31/20	4/1/21 - 8/31/21	9/1/21 - 8/31/21	4/1/21 - 8/31/21	9/1/21 - 8/31/21	4/1/21 - 8/31/21	9/1/21 - 8/31/21	4/1/21 - 8/31/21	9/1/21 - 8/31/21	4/1/21 - 8/31/21	9/1/21 - 8/31/21	4/1/21 - 8/31/21	9/1/21 - 8/31/21
		(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	Distribution																				
2	FY 2018 Approved RSR Plan																				
3																					
4																					
5																					
6	Total Distribution	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	General Plant																				
8	Facilities	\$0	\$0	\$0	\$1,542,917	\$1,102,083	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000
9	IS Costs	\$0	\$0	\$35,000	\$53,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Fleet Inventory Mgmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Total General	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000
12	Amount Applicable to Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Amount Applicable to Distribution	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000
14																					
15	Distribution and General	\$18,710,750	\$56,132,250	\$31,219,583	\$45,264,333	\$32,286,667	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000

Line Notes
 5(a) - (m) Sum of Lines 1-4
 8 Per Company Books
 9(c) RElec Only Physical Security Replacements - FY18
 9(d) RElec Only Physical Security Replacements - FY18
 15(a) - (m) Sum of Line 5 + Line 13

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 2
Schedule 11 ELEC
Page 6 of 20

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

	Description	Period (a)	Distribution Plant In Service (b)
1	Balance at June 30, 2017		\$1,529,038,072
2	Less: ARO		(\$1,123,411)
3	Less: Other Capital Adjustments		(\$14,007,757)
4	Adjusted Balance at June 30, 2017		\$1,513,906,904
5			
6			
7	Plus: Plant Additions 2 months ending 8/31/17		\$12,473,833
8	Less: Streetlight Retirement in 2 months ending 8/31/17		(\$1,057,011)
9	Less: Plant Retirements 2 months ending 8/31/17		(\$3,699,739)
10	Net Increase		\$7,717,083
11			
12	Balance at August 31, 2017		\$1,521,623,987
13			
14	Plus: Plant Additions 12 Months Ended 8/31/18		\$74,843,000
15	Less: Plant Retirements 12 Months Ended 08/31/18		(\$22,198,434)
16	Net Increase		\$52,644,566
17			
18	Balance at August 31, 2018		\$1,574,268,553
19			
20			
21		09/30/18 1/	\$1,578,813,748
22		10/31/18 1/	\$1,583,358,943
23		11/30/18 1/	\$1,587,904,138
24		12/31/18 1/	\$1,592,449,333
25		01/31/19 1/	\$1,596,994,528
26		02/28/19 1/	\$1,601,539,723
27		03/31/19 1/	\$1,606,084,918
28		04/30/19 1/	\$1,610,630,113
29		05/31/19 1/	\$1,615,175,308
30		06/30/19 1/	\$1,619,720,503
31		07/31/19 1/	\$1,624,265,698
32		08/31/19 1/	\$1,628,810,893
33			
34	Rate Year Plant in Service - 5 Quarter Average		\$1,601,539,723
35			
36	1/ Adjustment Detail:		
37	Plant Detail 12 Months Ended 8/31/19		
38	Plant Additions 12 Months Ended 8/31/19		\$77,541,000
39	Plant Retirements 12 Months Ended 8/31/19		(\$22,998,661)
40	Net Increase / (Decrease)		\$54,542,339
41			
42	Monthly Increase / (Decrease)		\$4,545,195

Line Notes

- 1 Page 2, Line 1(e)
- 2 Schedule 6 ELEC Page 4, Line 18(b)
- 3 Schedule 6 ELEC Page 4, Line 18(d)
- 4 Sum of Lines 1- 3
- 7 Schedule 6 ELEC Page 1, Line 14(b)
- 8 Schedule 6 ELEC Page 1, Line 15(b)
- 9 Schedule 6 ELEC Page 1, Line 16(b)
- 10 Sum of Lines 7-9
- 12 Line 4 + Line 10
- 14 Schedule 6 ELEC Page 1, Line 34(b)
- 15 Schedule 6 ELEC Page 1, Line 35(b)
- 16 Line 14 + Line 15
- 18 Line 12 + Line 16
- 21 Line 18 + Line 42
- 22-32 Prior Month Balance + Line 42
- 34 Average of Lines 18, 23, 26, 29, and 32
- 38 Schedule 6 ELEC Page 2, Line 6(b)
- 39 Schedule 6 ELEC Page 2, Line 7(b)
- 40 Line 38 + Line 38
- 42 Line 40 divided by 12

The Narragansett Electric Company d/b/a National Grid
Plant Adjustments to Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year 3 Ending August 31, 2021
Electric Plant in Service Forecast

Description	Period (a)		Distribution Plant in Service (b)
1 Balance at August 31, 2019			\$1,628,810,893
2			
3 Balance as of:	09/30/19	1/	\$1,628,928,126
4	10/31/19	1/	\$1,629,045,359
5	11/30/19	1/	\$1,629,162,593
6	12/31/19	1/	\$1,629,279,826
7	01/31/20	1/	\$1,629,397,059
8	02/28/20	1/	\$1,629,514,293
9	03/31/20	1/	\$1,629,631,526
10	04/30/20	1/	\$1,629,748,759
11	05/31/20	1/	\$1,629,865,993
12	06/30/20	1/	\$1,629,983,226
13	07/31/20	1/	\$1,630,100,459
14 Balance at August 31, 2020		1/	\$1,630,217,693
15			
16 Rate Year 2 Plant in Service - 5 Quarter Average			<u>\$1,629,514,293</u>
17			
18 Balance at August 31, 2020			\$1,630,217,693
19			
20 Balance as of:	09/30/20	2/	\$1,630,334,926
21	10/31/20	2/	\$1,630,452,159
22	11/30/20	2/	\$1,630,569,393
23	12/31/20	2/	\$1,630,686,626
24	01/31/21	2/	\$1,630,803,859
25	02/28/21	2/	\$1,630,921,093
26	03/31/21	2/	\$1,631,038,326
27	04/30/21	2/	\$1,631,155,559
28	05/31/21	2/	\$1,631,272,793
29	06/30/21	2/	\$1,631,390,026
30	07/31/21	2/	\$1,631,507,259
31 Balance at August 31, 2021		2/	\$1,631,624,493
32			
33 Rate Year 3 Plant in Service - 5 Quarter Average			<u>\$1,630,921,093</u>
34			
35 1/ Rate Year 2 ending 08/31/20 Adjustment Detail:			
36 Plant Additions 12 Months Ended 08/31/2020			\$2,000,000
37 Plant Retirements 12 Months Ended 08/31/2020			<u>(\$593,200)</u>
38 Net Increase / (Decrease)			<u>\$1,406,800</u>
39			
40			
41 Monthly Increase / (Decrease)			<u>\$117,233</u>
42			
43 2/ Rate Year 3 ending 08/31/21 Adjustment Detail:			
44 Plant Additions 12 Months Ended 08/31/2021			\$2,000,000
45 Plant Retirements 12 Months Ended 08/31/2021			<u>(\$593,200)</u>
46 Net Increase / (Decrease)			<u>\$1,406,800</u>
47			
48			
49 Monthly Increase / (Decrease)			<u>\$117,233</u>

Line Notes

- 1 Page 6, Line 32
3 Line 1 + Line 41
4-14 Prior Month Balance + Line 41
16 Average of Lines 1, 5, 8, 11, and 14
18 Line 14
20 Line 18 + Line 49
21-31 Prior Month Balance + Line 49
33 Average of Lines 18, 22, 25, 28, and 31
36 Schedule 6 ELEC Page 2, Line 27(b)
37 Schedule 6 ELEC Page 2, Line 28(b)
38 Line 36 + Line 37
41 Line 38 divided by 12
44 Schedule 6 ELEC Page 2, Line 48(b)
45 Schedule 6 ELEC Page 2, Line 49(b)
46 Line 44+ Line 45
49 Line 46 divided by 12

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 2
Schedule 11 ELEC
Page 8 of 20

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

	Description	Period	Accumulated Depreciation
		(a)	(b)
1	Balance at June 30, 2017		\$652,405,159
2			
3	Depreciation Expense 07/01/2017 - 08/31/2017		\$8,602,358
4	Less: Net Cost of Removal / (Salvage)		(\$1,281,063)
5	Less: Retirements		(\$3,699,739)
6	Net Increase		\$3,621,557
7			
8	Balance at August 31, 2017		\$656,026,715
9			
10	Depreciation Expense 09/01/17 - 08/31/18		\$52,630,173
11	Less: Net Cost of Removal / (Salvage)		(\$7,686,376)
12	Less: Retirements		(\$22,198,434)
13	Net Increase / (Decrease)		\$22,745,363
14			
15	Balance at August 31, 2018		\$678,772,079
16			
17		09/30/18 1/	\$680,369,263
18		10/31/18 1/	\$681,966,447
19		11/30/18 1/	\$683,563,631
20		12/31/18 1/	\$685,160,816
21		01/31/19 1/	\$686,758,000
22		02/28/19 1/	\$688,355,184
23		03/31/19 1/	\$689,952,368
24		04/30/19 1/	\$691,549,553
25		05/31/19 1/	\$693,146,737
26		06/30/19 1/	\$694,743,921
27		07/31/19 1/	\$696,341,105
28	Balance at August 31, 2019	1/	\$697,938,290
29			
30	Rate Year Accumulated Depreciation - Five Quarter Average		\$688,355,184
31			
32	1/ Rate Year Ended 8/31/19 Depreciation Reserve Detail:		
33	Depreciation Expense		\$50,375,341
34	Plus: Unrecovered Reserve Adjustment		(\$247,009)
35	Net Cost of Removal / (Salvage)		(\$7,963,461)
36	Less: Retirements		(\$22,998,661)
37	Net Increase / (Decrease)		\$19,166,211
38			
39	Monthly Increase / (Decrease)		\$1,597,184

Line Notes

- 1 Schedule 6 ELEC Page 1, Line 23(b)
- 3 Schedule 6 ELEC Page 1, Line 24(b) + Schedule 6 ELEC Page 1, Line 25(b)
- 4 Schedule 6 ELEC Page 1, Line 25(b)
- 5 Schedule 6 ELEC Page 1, Line 26(b)
- 6 Sum of Lines 3-5
- 8 Line 1 + Line 6
- 10 Schedule 6 ELEC Page 1, Line 43(b)
- 11 Schedule 6 ELEC Page 1, Line 44(b)
- 12 Schedule 6 ELEC Page 1, Line 45(b)
- 13 Sum of Lines 10-12
- 15 Line 8 + Line 13
- 17 Line 15 + Line 39
- 18-28 Prior Month Balance + Line 39
- 30 Average of Lines 15, 19, 22, 25, and 28
- 33 Schedule 6 ELEC Page 2, Line 16(b)
- 34 Schedule 6 ELEC Page 2, Line 17(b)
- 35 Schedule 6 ELEC Page 2, Line 18(b)
- 36 Schedule 6 ELEC Page 2, Line 19(b)
- 37 Sum of Lines 33-36
- 39 Line 37 divided by 12

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 2
Schedule 11 ELEC
Page 9 of 20

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation Adjustments To Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year 3 Ending August 31, 2021

	Description	Period	Accumulated Depreciation
		(a)	(b)
1	Balance @ August 31, 2019		\$697,938,290
2			
3	Balance as of:	09/30/19 1/	\$702,122,427
4		10/31/19 1/	\$706,306,565
5		11/30/19 1/	\$710,490,703
6		12/31/19 1/	\$714,674,841
7		01/31/20 1/	\$718,858,978
8		02/28/20 1/	\$723,043,116
9		03/31/20 1/	\$727,227,254
10		04/30/20 1/	\$731,411,392
11		05/31/20 1/	\$735,595,530
12		06/30/20 1/	\$739,779,667
13		07/31/20 1/	\$743,963,805
14	Balance @ August 31, 2020	1/	\$748,147,943
15			
16	Rate Year 2 Accumulated Depreciation - 5 Quarter Average		<u>\$723,043,116</u>
17			
18	Balance @ August 31, 2020		\$748,147,943
19			
20	Balance as of:	09/30/20 2/	\$752,335,768
21		10/31/20 2/	\$756,523,593
22		11/30/20 2/	\$760,711,419
23		12/31/20 2/	\$764,899,244
24		01/31/21 2/	\$769,087,069
25		02/28/21 2/	\$773,274,895
26		03/31/21 2/	\$777,462,720
27		04/30/21 2/	\$781,650,545
28		05/31/21 2/	\$785,838,370
29		06/30/21 2/	\$790,026,196
30		07/31/21 2/	\$794,214,021
31	Balance @ August 31, 2021	2/	\$798,401,846
32			
33	Rate Year 3 Accumulated Depreciation - 5 Quarter Average		<u>\$773,274,895</u>
34			
35	1/ Rate Year 2 Ended 08/31/20 Depreciation Reserve Detail:		
36	Depreciation Expense 09/01/19 - 08/31/20		\$51,255,262
37	Plus: Unrecovered Reserve Adjustment		(\$247,009)
38	Net Cost of Removal / (Salvage)		(\$205,400)
39	Less: Retirements		(\$593,200)
40	Net Increase / (Decrease)		<u>\$50,209,653</u>
41			
42	Monthly Increase / (Decrease)		<u>\$4,184,138</u>
43			
44	2/ Rate Year 3 Ended 08/31/21 Depreciation Reserve Detail:		
45	Depreciation Expense 09/01/20 - 08/31/21		\$51,299,512
46	Plus: Unrecovered Reserve Adjustment		(\$247,009)
47	Net Cost of Removal / (Salvage)		(\$205,400)
48	Less: Retirements		(\$593,200)
49	Net Increase / (Decrease)		<u>\$50,253,903</u>
50			
51	Monthly Increase / (Decrease)		<u>\$4,187,825</u>

Line Notes

1	Page 8, Line 28
3	Line 1 + Line 42
4-14	Prior Month Balance + Line 42
16	Average of Lines 1, 5, 8, 11, and 14
18	Line 14
20	Line 18 + Line 51
21-31	Prior Month Balance + Line 51
33	Average of Lines 18, 22, 25, 28, and 31
36	Schedule 6 ELEC Page 2 Line 37(b)
37	Schedule 6 ELEC Page 2 Line 38(b)
38	Schedule 6 ELEC Page 2 Line 39(b)
39	Schedule 6 ELEC Page 2 Line 40(b)
40	Sum of Lines 36-39
42	Line 40 divided by 12
45	Schedule 6 ELEC Page 2 Line 58(b)
46	Schedule 6 ELEC Page 2 Line 59(b)
47	Schedule 6 ELEC Page 2 Line 60(b)
48	Schedule 6 ELEC Page 2 Line 61(b)
49	Sum of Lines 45-48
51	Line 49 divided by 12

The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Other Rate Base Adjustments For 12 months ending August 31, 2019

Description	Period	CIAC (a)	Materials and Supplies (b)	Prepayments (c)	Loss on Reacquired Debt (d)	Customer Deposits (e)	Unamort Lock (f)	\$550M Unamort Issuance Costs (g)	\$250M Unamort Issuance Costs (h)	\$250M Apr 18 Unamort Issuance Costs (i)
1 Distribution Only Balance @ June 30, 2017		\$2,756	\$3,632,412	(\$324,171)	\$1,709,381	\$8,699,858	\$2,254,226	\$1,065,062	\$927,024	\$0
2										
3 Total Increase/(Decrease)		\$0	(\$83,241)	\$206,918	\$0	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
4										
5 Distribution Only Balance @ June 30, 2018		\$2,756	\$3,549,171	(\$117,254)	\$1,709,381	\$8,813,084	\$1,884,494	\$967,190	\$890,551	\$853,256
6										
7	07/31/18	\$2,756	\$3,542,234	(\$100,010)	\$1,485,554	\$8,822,520	\$1,853,683	\$959,034	\$887,512	\$850,783
8	08/31/18	\$2,756	\$3,535,297	(\$82,767)	\$1,473,505	\$8,831,955	\$1,822,872	\$950,878	\$884,472	\$848,309
9	09/30/18	\$2,756	\$3,528,360	(\$65,524)	\$1,461,457	\$8,841,391	\$1,792,061	\$942,722	\$881,433	\$845,836
10	10/31/18	\$2,756	\$3,521,423	(\$48,281)	\$1,449,408	\$8,850,826	\$1,761,250	\$934,567	\$878,394	\$843,363
11	11/30/18	\$2,756	\$3,514,487	(\$31,038)	\$1,437,360	\$8,860,262	\$1,730,439	\$926,411	\$875,354	\$840,890
12	12/31/18	\$2,756	\$3,507,550	(\$13,795)	\$1,425,311	\$8,869,697	\$1,699,628	\$918,255	\$872,315	\$838,417
13	01/31/19	\$2,756	\$3,500,613	\$3,449	\$1,413,263	\$8,879,133	\$1,668,817	\$910,099	\$869,275	\$835,943
14	02/28/19	\$2,756	\$3,493,676	\$20,692	\$1,401,214	\$8,888,568	\$1,638,006	\$901,943	\$866,236	\$833,470
15	03/31/19	\$2,756	\$3,486,740	\$37,935	\$1,389,166	\$8,898,004	\$1,601,195	\$893,787	\$863,196	\$830,997
16	04/30/19	\$2,756	\$3,479,803	\$55,178	\$1,377,118	\$8,907,439	\$1,576,384	\$885,631	\$860,157	\$828,524
17	05/31/19	\$2,756	\$3,472,866	\$72,421	\$1,365,069	\$8,916,875	\$1,545,573	\$877,475	\$857,118	\$826,051
18	06/30/19	\$2,756	\$3,465,929	\$72,421	\$1,353,021	\$8,926,310	\$1,514,762	\$869,319	\$854,078	\$823,577
19	07/31/19	\$2,756	\$3,458,992	\$89,664	\$1,340,972	\$8,935,746	\$1,483,951	\$861,163	\$851,039	\$821,104
20	08/31/19	\$2,756	\$3,452,056	\$0	\$1,328,924	\$8,945,182	\$1,453,140	\$853,007	\$847,999	\$818,631
21	09/30/19	\$2,756	\$3,445,119	\$0	\$1,316,875	\$8,954,617	\$1,422,329	\$844,851	\$844,960	\$816,158
22	10/31/19	\$2,756	\$3,438,182	\$0	\$1,304,827	\$8,964,053	\$1,391,518	\$836,695	\$841,920	\$813,685
23	11/30/19	\$2,756	\$3,431,245	\$0	\$1,292,778	\$8,973,488	\$1,360,707	\$828,539	\$838,881	\$811,211
24	12/31/19	\$2,756	\$3,424,308	\$0	\$1,280,730	\$8,982,924	\$1,329,896	\$820,383	\$835,842	\$808,738
25	01/31/20	\$2,756	\$3,417,372	\$0	\$1,268,682	\$8,992,359	\$1,299,085	\$812,227	\$832,802	\$806,265
26	02/29/20	\$2,756	\$3,410,435	\$0	\$1,256,633	\$9,001,795	\$1,268,274	\$804,071	\$829,763	\$803,792
27	03/31/20	\$2,756	\$3,403,498	\$0	\$1,244,585	\$9,011,230	\$1,237,463	\$795,916	\$826,723	\$801,319
28	04/30/20	\$2,756	\$3,396,561	\$0	\$1,232,536	\$9,020,666	\$1,206,652	\$787,760	\$823,684	\$798,845
29	05/31/20	\$2,756	\$3,389,624	\$0	\$1,220,488	\$9,030,101	\$1,175,841	\$779,604	\$820,644	\$796,372
30	06/30/20	\$2,756	\$3,382,688	\$0	\$1,208,439	\$9,039,537	\$1,145,030	\$771,448	\$817,605	\$793,899
31	07/31/20	\$2,756	\$3,375,751	\$0	\$1,196,391	\$9,048,972	\$1,114,219	\$763,292	\$814,566	\$791,426
32	08/31/20	\$2,756	\$3,368,814	\$0	\$1,184,342	\$9,058,408	\$1,083,408	\$755,136	\$811,526	\$788,953
33	09/30/20	\$2,756	\$3,361,877	\$0	\$1,172,294	\$9,067,843	\$1,052,597	\$746,980	\$808,487	\$786,479
34	10/31/20	\$2,756	\$3,354,941	\$0	\$1,160,246	\$9,077,279	\$1,021,786	\$738,824	\$805,447	\$784,006
35	11/30/20	\$2,756	\$3,348,004	\$0	\$1,148,197	\$9,086,714	\$990,975	\$730,668	\$802,408	\$781,533
36	12/31/20	\$2,756	\$3,341,067	\$0	\$1,136,149	\$9,096,150	\$960,164	\$722,512	\$799,368	\$779,060
37	01/31/21	\$2,756	\$3,334,130	\$0	\$1,124,100	\$9,105,585	\$929,353	\$714,356	\$796,329	\$776,587
38	02/28/21	\$2,756	\$3,327,193	\$0	\$1,112,052	\$9,115,021	\$898,542	\$706,200	\$793,290	\$774,113
39	03/31/21	\$2,756	\$3,320,257	\$0	\$1,100,003	\$9,124,457	\$867,731	\$698,044	\$790,250	\$771,640
40	04/30/21	\$2,756	\$3,313,320	\$0	\$1,087,955	\$9,133,892	\$836,920	\$689,888	\$787,211	\$769,167
41	05/31/21	\$2,756	\$3,306,383	\$0	\$1,075,906	\$9,143,328	\$806,109	\$681,732	\$784,171	\$766,694
42	06/30/21	\$2,756	\$3,299,446	\$0	\$1,063,858	\$9,152,763	\$775,298	\$673,576	\$781,132	\$764,221
43	07/31/21	\$2,756	\$3,292,509	\$0	\$1,051,809	\$9,162,199	\$744,487	\$665,420	\$778,092	\$761,747
44	08/31/21	\$2,756	\$3,285,573	\$0	\$1,039,761	\$9,171,634	\$713,676	\$657,265	\$775,053	\$759,274
45										
46 Rate Year 1 Amounts - Five Quarter Average		\$2,756	\$3,493,676	\$0	\$1,401,214	\$8,888,568	\$1,638,006	\$901,943	\$866,236	\$833,470
47										
48 Rate Year 2 Amounts - Five Quarter Average		\$2,756	\$3,403,498	\$0	\$1,244,585	\$9,011,230	\$1,237,463	\$795,916	\$826,723	\$801,319
49										
50 Rate Year 3 Amounts - Five Quarter Average		\$2,756	\$3,327,193	\$0	\$1,112,052	\$9,115,021	\$898,542	\$706,200	\$793,290	\$774,113
51										
52 Changes:										
53 Total Increase/(Decrease)		\$0	(\$128,866)	\$320,331	(\$223,827)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
54										
55 Percentage Applicable to IFA		0.00%	35.40%	35.40%	35.40%	0.00%	0.00%	0.00%	0.00%	0.00%
56										
57 Less Amount Applicable to IFA		\$0	\$45,625	(\$113,413)	79,246	\$0	\$0	\$0	\$0	\$0
58										
59 Total Distribution Only Increase/(Decrease)		\$0	(\$83,241)	\$206,918	(\$144,581)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
60										
61 Monthly Change		\$0	(\$6,937)	17,243	(\$12,048)	9,436	(\$30,811)	(\$8,156)	(\$3,039)	(\$2,473)

Line Notes

1(a)	Page 2, Line 4(e)	7-44	Prior Month Balance + Line 61
1(b)	Page 2, Line 10(e)	46	Average of Lines 8, 11, 14, 17, and 20
1(c)	Page 2, Line 11(e)	48	Average of Lines 21, 24, 27, 30, and 33
1(d)	Page 2, Line 12(e)	50	Average of Lines 32, 35, 38, 41, and 44
1(e)	Page 2, Line 22(e)	53(b) - (e)	Adjustment based on average annual change for the prior 3 years
1(f)	Page 2, Line 14(e)	53(f)	Worksheet 3 Page 3, Line 10(a)-(l)
1(g)	Page 2, Line 15(e)	53(g)	Worksheet 3 Page 7, Line 9(c)-(20(c) + Page 12 Lines 9(i)-(20(i))
1(h)	Page 2, Line 16(e)	53(h)	Worksheet 3 Page 17, Line 8(g) to Line 19(g)
3	Line 59	53(i)	Worksheet 3 Page 22, Line 10(a)-(21(a))
		55	Per Company Books
		57	Line 53 x Line 55
		59	Line 53 + Line 57
		61	Line 59 divided by 12

The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Five Quarter Average Ending June 30, 2017 through Rate Year 3 Ending August 31, 2019
Accumulated Deferred Tax Forecast

Description		Period or Amount		Accumulated Deferred Income Tax
		(a)		(b)
1	Balance at June 30, 2017			\$196,614,471
2	Impact of Federal Tax Reform on June 30, 2017 balance			(\$1,147,243)
3	Increase/(Decrease) 2 Month Ended		1/	\$2,580,654
4				
5	Balance at August 31, 2017			\$198,047,882
6				
7	Increase/(Decrease) 12 Month Ended		2/	\$5,847,765
8				
9	Balance at August 31, 2018			\$203,895,647
10				
11	Balance as of:	09/30/18	3/	\$203,836,406
12		10/31/18	3/	\$203,777,166
13		11/30/18	3/	\$203,717,926
14		12/31/18	3/	\$203,658,685
15		01/31/19	3/	\$203,599,445
16		02/28/19	3/	\$203,540,205
17		03/31/19	3/	\$203,480,965
18		04/30/19	3/	\$203,421,724
19		05/31/19	3/	\$203,362,484
20		06/30/19	3/	\$203,303,244
21		07/31/19	3/	\$203,244,003
22	Balance at August 31, 2019		3/	\$203,184,763
23				
24	Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			\$203,540,205
25				
26		Book	Tax	Difference
27		(a)	(b)	(c)
28	1/ 2 Months Ending 08/30/17			
29	Depreciation	\$8,602,358	\$16,781,928	\$8,179,570
30	Income Tax Rate			31.55%
31	2 Month Change to Accumulated Deferred Taxes			\$2,580,654
32	Net Operating Loss Utilization			\$0
33	Proration Adjustment			\$0
34	Net Annual Change			\$2,580,654
35				
36	2/ 12 Months Ended 08/31/18:			
37	Depreciation	\$52,630,173	\$74,165,597	\$21,535,424
38	Income Tax Rate			27.15%
39	Annual Change to Accumulated Deferred Taxes			\$5,847,765
40	Net Operating Loss Utilization			\$0
41	Proration Adjustment			\$0
42	Net Annual Change			\$5,847,765
43				
44	3/ 12 Months Ended 08/31/19:			
45	Depreciation	\$50,375,341	\$72,926,482	\$22,551,141
46	Income Tax Rate			21.00%
47	Annual Change to Accumulated Deferred Taxes			\$4,735,740
48	Net Operating Loss Utilization			\$0
49	Proration Adjustment			(\$380,623)
50	Net Annual Change			\$4,355,116
51	Amortization of Excess DIT			(\$5,066,000)
52	Monthly Change to Accumulated Deferred Taxes			(\$59,240)

Line Notes

- 1 Page 2, Line 20
- 2 (Page 2, Line 20(e) - Page 2 Line 20(d) x 35%) - (Page 2, Line 20(e) - Page 2 Line 20(d) x 31.55%)
- 3 Line 34(c)
- 5 Line 1 + Line 2 + Line 3
- 7 Line 42(c)
- 9 Line 5 + Line 7
- 11 Line 9(b) + Line 52(c)
- 12-22 Prior Month Balance + Line 52(c)
- 24 Average of Lines 9, 13, 16, 19, and 22
- 29(a) Schedule 6 ELEC Page 1, Line 24(b) + Schedule 6 ELEC Page 1, Line 25(b)
- 29(b) Page 14 Line 3(b)
- 30 Per Tax Dept
- 31 Line 29 x Line 30
- 33 Page 13 Line 3
- 34 Sum of Lines 31-33
- 37(a) Schedule 6 ELEC Page 1, Line 43(b)
- 37(b) Page 14 Line 3(c)
- 38 7 months at 31.55% and 5 months at 21%
- 39 Line 37 x Line 38
- 41 Page 13 Line 3(c)
- 42 Sum of Lines 39-41
- 45(a) Schedule 6 ELEC Page 2, Line 16(b)
- 45(b) Page 14 Line 3(d)
- 46 Per Tax Dept
- 47 Sum of Lines 47-49
- 49 Minus Page 13, Line 3(d)
- 50 Sum of Lines 47-49
- 52 Line 50 divided by 12

The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Five Quarter Average Ending June 30, 2017 through Rate Year 3 Ending August 31, 2019
Accumulated Deferred Tax Forecast

Description		Period or Amount	Accumulated Deferred Income Tax
		(a)	(b)
1	Balance at August 31, 2019		\$203,565,386
2			
3	Balance as of:	09/30/19	1/ \$203,202,141
4		10/31/19	1/ \$202,838,896
5		11/30/19	1/ \$202,475,650
6		12/31/19	1/ \$202,112,405
7		01/31/20	1/ \$201,749,160
8		02/29/20	1/ \$201,385,915
9		03/31/20	1/ \$201,022,669
10		04/30/20	1/ \$200,659,424
11		05/31/20	1/ \$200,296,179
12		06/30/20	1/ \$199,932,933
13		07/31/20	1/ \$199,569,688
14	Balance @ August 31, 2020		1/ \$199,206,443
15			
16	Rate Year 2 Accumulated Deferred Income Tax - Five Quarter Average		<u>\$201,385,915</u>
17			
18	Balance as of:	09/30/20	2/ \$199,769,326
19		10/31/20	2/ \$199,666,017
20		11/30/20	2/ \$199,562,708
21		12/31/20	2/ \$199,459,399
22		01/31/21	2/ \$199,356,090
23		2/29/2021	2/ \$199,252,781
24		03/31/21	2/ \$199,149,472
25		04/30/21	2/ \$199,046,163
26		05/31/21	2/ \$198,942,853
27		06/30/21	2/ \$198,839,544
28		07/31/21	2/ \$198,736,235
29	Balance @ August 31, 2021		2/ \$198,632,926
30			
31	Rate Year 3 Accumulated Deferred Income Tax - Five Quarter Average		<u>\$199,252,781</u>
32			
33		Book	Tax
34		(a)	(b)
35	1/ 12 Months Ended 08/31/20:		(c)
36	Depreciation	\$51,255,262	\$45,851,846
37	Income Tax Rate		21.00%
38	Annual Change to Accumulated Deferred Taxes		(\$1,134,717)
39	Net Operating Loss Utilization		\$2,507,967
40	Proration Adjustment		(\$666,193)
41	Net Annual Change		\$707,056
42	Amortization of Excess DIT		(\$5,066,000)
43	Monthly Change to Accumulated Deferred Taxes		(\$363,245)
44			
45	2/ 12 Months Ended 08/31/21:		
46	Depreciation	\$51,299,512	\$43,468,955
47	Income Tax Rate		21.00%
48	Annual Change to Accumulated Deferred Taxes		(\$1,644,417)
49	Net Operating Loss Utilization		\$9,804,674
50	Proration Adjustment		(\$4,333,966)
51	Net Annual Change		\$3,826,291
52	Amortization of Excess DIT		(\$5,066,000)
53	Monthly Change to Accumulated Deferred Taxes		(\$103,309)

Line Notes

1	Page 11, Line 22(b) - Line 49(c)	40	Page 13, Line 3(e)
3	Line 1(b) + Line 43(c)	41	Sum of Lines 38-40
4-14	Prior Month Balance + Line 43(c)	43	Line 41 divided by 12
16	Average of Lines 1, 5, 8, 11, and 14	46(a)	Schedule 6 ELEC Page 2, Line 58(b)
18	Line 14(b) + Line 53(c) - Line 40(c)	46(b)	Page 14, Line 3(f)
19-29	Prior Month Balance + Line 53(c)	47	Per Tax Dept
31	Average of Lines 14, 20, 23, 26, and 29	48	Line 46 x Line 47
36(a)	Schedule 6 ELEC Page 2, Line 37(b)	49	Per Tax Dept
36(b)	Page 14, Line 3(e)	50	Minus Page 13, Line 3(f)
37	Per Tax Dept	51	Sum of Lines 48-50
38	Line 36 x Line 37	53	Line 51 divided by 12
39	Per Tax Dept		

The Narragansett Electric Company d/b/a National Grid
Proration Adjustment
Test Year through Rate Year 3

Description	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year 2 Ending August 31, 2020 (d)	Rate Year 3 Ending August 31, 2021 (e)
1 Proration Adjustment	\$0	\$0	(\$380,623)	\$666,193	\$4,333,966
3 Total	<u>\$0</u>	<u>\$0</u>	<u>(\$380,623)</u>	<u>\$666,193</u>	<u>\$4,333,966</u>
6 NOTE: Proration is not applicable to actual ADIT					
13 Deferred Tax Subject to Proration					
14 Book Depreciation	\$8,602,358	\$52,630,173	\$50,375,341	\$51,255,262	\$51,299,512
15 Bonus Depreciation	(\$4,778,726)	(\$2,392,332)	\$0	\$0	
16 Remaining MACRS Tax Depreciation	(\$7,805,758)	(\$46,659,852)	(\$47,021,426)	(\$45,182,813)	(\$42,799,921)
18 Cumulative Book / Tax Timer	(\$3,982,125)	\$3,577,989	\$3,353,915	\$6,072,450	\$8,499,591
19 Effective Tax Rate	32%	27%	21%	21%	21%
20 Deferred Tax Reserve	(\$1,256,360)	\$971,573	\$704,322	\$1,275,214	\$1,784,914
22 Net Operating Loss Utilization					
24 Net Operating Loss Utilization				(\$11,942,698)	(\$46,688,922)
25 Effective Tax Rate			21%	21%	21%
26 Deferred Tax Reserve			\$0	(\$2,507,967)	(\$9,804,674)
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$0	\$0	\$704,322	(\$1,232,752)	(\$8,019,760)
30 <u>Number of Days</u>	<u>in Month</u>	<u>Proration</u>			
31 (a)	(b)	Percentage			
32 Proration Calculation					
33 September	30	92%	\$0	\$0	\$53,869
34 October	31	83%	\$0	\$0	\$48,884
35 November	30	75%	\$0	\$0	\$44,060
36 December	31	67%	\$0	\$0	\$39,075
37 January	31	58%	\$0	\$0	\$34,090
38 February	28	50%	\$0	\$0	\$29,588
39 March	31	42%	\$0	\$0	\$24,603
40 April	30	34%	\$0	\$0	\$19,779
41 May	31	25%	\$0	\$0	\$14,794
42 June	30	17%	\$0	\$0	\$9,970
43 July	31	8%	\$0	\$0	\$4,985
44 August	31	0%	\$0	\$0	\$0
45 Total			\$0	\$0	\$0
46			\$323,699	(\$566,559)	(\$3,685,794)
47 Deferred Tax Without Proration			\$0	\$0	\$0
48 Proration Adjustment			\$0	\$0	\$0

Line Notes

1 Line 48(b)	18	Sum of Lines 14-16
14(a) Page 11, Line 29(a)	19	Per Tax Dept
14(b) Page 11, Line 37(a)	20	Line 18 x Line 19
14(c) Page 11, Line 45(a)	24(d)	Minus Page 12, Line 39(c) divided by 21%
14(d) Page 12, Line 36(a)	24(e)	Minus Page 12, Line 49(c) divided by 21%
14(e) Page 12, Line 46(a)	25	Per Tax Dept
15(a) Page 15, Line 1(c)	28	Line 20 + Line 26
15(b) Page 15, Line 4(c)	33-44	Line 28 x Percent in Col B
15(c) Page 15, Line 7(c)	45	Sum of Lines 33-44
15(d) Page 15, Line 10(c)	47	Line 28
15(e) Page 15, Line 13(c)	48	Line 45 - Line 47
16(a) Minus Page 15, Line 3(d) - Line 1(d)		
16(b) Minus Page 15, Line 3(e) - Line 6(e) - Line 1(e)		
16(c) Minus Page 15, Line 3(f) - Line 6(f) - Line 1(f) - Line 9(f)		
16(d) Minus Page 15, Line 1(g) - Line 3(g) - Line 6(g) - Line 9(g) - Line 12(g)		
16(e) Minus Page 15, Line 1(h) - Line 3(h) - Line 6(h) - Line 9(h) - Line 12(h) - Line 15(h)		

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Test Year through Rate Year 3
Estimated Additions

Description	Test Year Ending June 30, 2017 (a)	2 Months Ending August 31, 2017 (b)	12 Months Ending August 31, 2018 (c)	Rate Year 1 Ending August 31, 2019 (d)	Rate Year 2 Ending August 31, 2020 (e)	Rate Year 3 Ending August 31, 2021 (f)
1 Narragansett Electric Tax Depreciation of Embedded & Forecasted Plant	\$30,311,226	\$16,781,928	\$74,165,597	\$72,926,482	\$45,851,846	\$43,468,955
2						
3 Total	<u>\$30,311,226</u>	<u>\$16,781,928</u>	<u>\$74,165,597</u>	<u>\$72,926,482</u>	<u>\$45,851,846</u>	<u>\$43,468,955</u>

Line Notes
1(a) Per Tax Dept
1(b) Page 15, Line 17(d)
1(c) Page 15, Line 17(e)
1(d) Page 15, Line 17(f)
1(e) Page 15, Line 17(g)
1(f) Page 15, Line 17(h)

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Summary

	Narragansett Electric Company	Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	Total Tax Depreciation and Repairs Deduction				
					2 Months Ending August 31, 2017 (d)	12 Months Ending August 31, 2018 (e)	Rate Year 1 Ending August 31, 2019 (f)	Rate Year 2 Ending August 31, 2020 (g)	Rate Year 2 Ending August 31, 2021 (h)
1	Tax Depreciation on Existing Plant				7,626,556	44,251,489	40,495,216	36,853,608	34,980,126
2	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$12,473,833	\$2,916,382	\$4,778,726	\$7,695,108				
3	MACRS 2 Months Ending August 31, 2017				\$179,202	\$344,976	\$319,076	\$295,182	\$273,009
4	Cost of Removal Test 2 Months Ending August 31, 2017				\$1,281,063				
5	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$74,843,000	\$17,427,037	\$2,392,332		\$19,819,369			
6	MACRS 12 Months Ending August 31, 2018					\$2,063,386	\$3,972,156	\$3,673,928	\$3,398,810
7	Cost of Removal Test 2 Months Ending August 31, 2018					\$7,686,376			
8	Capital Repairs/Bonus 12 Months Ending August 31, 2019	\$77,541,000	\$17,941,595	\$0			\$17,941,595		
9	MACRS 12 Months Ending August 31, 2019						\$2,234,978	\$4,302,481	\$3,979,452
10	Cost of Removal Test 2 Months Ending August 31, 2019						\$7,963,461		
11	Capital Repairs/Bonus 12 Months Ending August 31, 2020	\$2,000,000	\$463,633	\$0				\$463,633	
12	MACRS 12 Months Ending August 31, 2020							\$57,614	\$110,910
13	Cost of Removal Test 2 Months Ending August 31, 2020							\$205,400	
14	Capital Repairs/Bonus 12 Months Ending August 31, 2021	\$2,000,000	\$463,633	\$0					\$463,633
15	MACRS 12 Months Ending August 31, 2021								\$57,614
16	Cost of Removal Test 2 Months Ending August 31, 2021								\$205,400
17	Total	\$168,857,833	\$39,212,281	\$7,171,058	16,781,928	\$74,165,597	\$72,926,482	\$45,851,846	\$43,468,955

Line Note

1(d) - (h)	Per Tax Dept	8(a)	Page 18, Line 1(a)
2(a)	Page 16, Line 1(a)	8(b)	Page 18, Line 5(a)
2(b)	Page 16, Line 5(a)	8(c)	Page 18, Line 16(a)
2(c)	Page 16, Line 16(a)	8(f)	Line 7(b) + 7(c)
2(d)	Sum of Line 1(b) & Line 1(c)	9(f)	Page 18, Line 25(a)
3(d)	Page 16, Line 24(a)	9(g)	Page 18, Line 25(b)
3(e)	Page 16, Line 24(b)	9(h)	Page 18, Line 25(c)
3(f)	Page 16, Line 24(c)	10(f)	Page 18, Line 27(a)
3(g)	Page 16, Line 24(d)	11(a)	Page 19, Line 1(a)
3(h)	Page 16, Line 24(e)	11(b)	Page 19, Line 5(a)
4(d)	Page 16, Line 26(a)	11(c)	Page 19, Line 16(a)
5(a)	Page 17, Line 1(a)	11(g)	Line 10(b) + 10(c)
5(b)	Page 17, Line 5(a)	12(g)	Page 19, Line 25(a)
5(c)	Page 17, Line 16(a)	12(h)	Page 19, Line 25(b)
5(e)	Line 4(b) + Line 4(c)	13(g)	Page 19, Line 27(a)
6(e)	Page 17, Line 24(a)	14(a)	Page 20, Line 1(a)
6(f)	Page 17, Line 24(b)	14(b)	Page 20, Line 5(a)
6(g)	Page 17, Line 24(c)	14(c)	Page 20, Line 16(a)
6(h)	Page 17, Line 24(d)	14(h)	Line 13(b) + Line 13(c)
7(e)	Page 17, Line 26(a)	16(h)	Page 20, Line 27(a)

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 2 Months Ending August 31, 2017

	Reference	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year 2 Ending August 31, 2020 (d)	Rate Year 2 Ending August 31, 2021 (e)
1	<u>Capital Repairs Deduction</u>					
2	Plant Additions	Page 6, Line 7	\$12,473,833			
3	Plant Eligible tfor Capital Repairs Deduction		<u>\$12,473,833</u>			
4	Capital Repairs Deduction Rate	Per Tax Department	<u>23.38%</u>			
5	Capital Repairs Deduction	Line 3 * Line 4	\$2,916,382			
6						
7	<u>Bonus Depreciation</u>					
8	Plant Additions	Line 1	\$12,473,833			
9	Less Capital Repairs Deduction	Line 5	<u>\$2,916,382</u>			
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$9,557,451			
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>			
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$9,557,451			
13	Bonus Depreciation Rate	Per Tax Department	<u>50.00%</u>			
14						
15	Total Bonus Depreciation Rate	Line 12 * Line 13	\$4,778,726			
16						
17	<u>Remaining Tax Depreciation</u>					
18	Plant Additions	Line 1	\$12,473,833			
19	Less Capital Repairs Deduction	Line 5	<u>(\$2,916,382)</u>			
20	Less Bonus Depreciation	Line 14	<u>(\$4,778,726)</u>			
21	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum of Line 17 through 19	\$4,778,726	\$4,778,726	\$4,778,726	\$4,778,726
22	20 YR MACRS Tax Depreciation Rates		<u>3.750%</u>	<u>7.219%</u>	<u>6.177%</u>	<u>5.713%</u>
23	Remaining Tax Depreciation	Line 20 * Line 21	\$179,202	\$344,976	\$295,182	\$273,009
24						
25	Cost of Removal	Schedule 6 ELEC Page 1, Line 25(b)	\$1,281,063			
26						
27	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	<u>\$9,155,372</u>	<u>\$344,976</u>	<u>\$319,076</u>	<u>\$295,182</u>
28						

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2018

	Reference	12 Months Ending August 31, 2018 (a)	Rate Year 1 Ending August 31, 2019 (b)	Rate Year 2 Ending August 31, 2020 (c)	Rate Year 2 Ending August 31, 2021 (d)
1	<u>Capital Repairs Deduction</u>				
2	Plant Additions	Page 6, Line 14	\$74,843,000		
3	Plant Eligible tfor Capital Repairs Deduction		\$74,843,000		
4	Capital Repairs Deduction Rate	Per Tax Department	23.28%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,427,037		
6					
7	<u>Bonus Depreciation</u>				
8	Plant Additions	Line 1	\$74,843,000		
9	Less Capital Repairs Deduction	Line 5	\$17,427,037		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$57,415,963		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	8.33%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$4,784,664		
13	Bonus Depreciation Rate	Per Tax Department	50.00%		
14		8 months 2018 @ 40%	0.00%		
15		Sum of Lines 13 + 14	50.00%		
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$2,392,332		
17					
18	<u>Remaining Tax Depreciation</u>				
19	Plant Additions	Line 1	\$74,843,000		
20	Less Capital Repairs Deduction	Line 5	(\$17,427,037)		
21	Less Bonus Depreciation		(\$2,392,332)		
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$55,023,631	\$55,023,631	\$55,023,631
23	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%
24	Remaining Tax Depreciation	Line 11 * Line 12	\$2,063,386	\$3,972,156	\$3,673,928
25					
26	Cost of Removal	Schedule 6 ELEC Page 1, Line 44(b)	\$7,686,376		
27					
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	\$29,569,131	\$3,972,156	\$3,673,928
					\$3,398,810

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2019

	Reference	Rate Year 1 Ending August 31, 2019 (a)	Rate Year 2 Ending August 31, 2020 (b)	Rate Year 2 Ending August 31, 2021 (c)
1	<u>Capital Repairs Deduction</u>			
2	Plant Additions	Page 6, Line 38	\$77,541,000	
3	Plant Eligible for Capital Repairs Deduction		\$77,541,000	
4	Capital Repairs Deduction Rate	Per Tax Department	23.14%	
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,941,595	
6				
7	<u>Bonus Depreciation</u>			
8	Plant Additions	Line 1	\$77,541,000	
9	Less Capital Repairs Deduction	Line 5	\$17,941,595	
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$59,599,405	
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%	
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0	
13	Bonus Depreciation Rate	4 months 2018 @ 40% (40%*4/12)	13.33%	
14		8 months 2019 @ 30% (30%*8/12)	20.00%	
15		Sum of Lines 13 + 14	33.33%	
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$0	
17				
18				
19	<u>Remaining Tax Depreciation</u>			
20	Plant Additions	Line 1	\$77,541,000	
21	Less Capital Repairs Deduction	Line 5	(\$17,941,595)	
22	Less Bonus Depreciation	Line 14	\$0	
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$59,599,405	\$59,599,405
24	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
25	Remaining Tax Depreciation	Line 11 * Line 12	\$2,234,978	\$4,302,481
26				\$3,979,452
27	Cost of Removal	Schedule 6 ELEC Page 2, Line 18(b)	\$7,963,461	
28				
29	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$28,140,034	\$4,302,481
				\$3,979,452

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2020

	Reference	Rate Year 2 Ending August 31, 2020 (a)	Rate Year 2 Ending August 31, 2021 (b)
<u>Capital Repairs Deduction</u>			
1 Plant Additions	Page 7, Line 36	\$2,000,000	
2			
3 Plant Eligible for Capital Repairs Deduction		\$2,000,000	
4 Capital Repairs Deduction Rate	Per Tax Department	23.18%	
5 Capital Repairs Deduction	Line 3 * Line 4	\$463,633	
6			
<u>Bonus Depreciation</u>			
7 Plant Additions	Line 1	\$2,000,000	
8 Less Capital Repairs Deduction	Line 5	\$463,633	
9 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$1,536,367	
10 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%	
11 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0	
12 Bonus Depreciation Rate	4 months 2019 @ 30% (30%*4/12)	10.00%	
13	8 months 2020 @ 00% (00%*8/12)	0.00%	
14	Sum of Lines 13 + 14	10.00%	
15 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0	
16			
17			
18			
<u>Remaining Tax Depreciation</u>			
19 Plant Additions	Line 1	\$2,000,000	
20 Less Capital Repairs Deduction	Line 5	(\$463,633)	
21 Less Bonus Depreciation	Line 14	\$0	
22 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$1,536,367	\$1,536,367
23 20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
24 Remaining Tax Depreciation	Line 11 * Line 12	\$57,614	\$110,910
25			
26			
27 Cost of Removal	Schedule 6 ELEC Page 2, Line 39(b)	\$205,400	
28			
29 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$726,647	\$110,910

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2021

	Reference	Rate Year 2 Ending August 31, 2021 (a)
<u>Capital Repairs Deduction</u>		
1 Plant Additions	Page 7, Line 44	\$2,000,000
2		
3 Plant Eligible for Capital Repairs Deduction		\$2,000,000
4 Capital Repairs Deduction Rate	Per Tax Department	23.18%
5 Capital Repairs Deduction	Line 3 * Line 4	\$463,633
6		
<u>Bonus Depreciation</u>		
8 Plant Additions	Line 1	\$2,000,000
9 Less Capital Repairs Deduction	Line 5	\$463,633
10 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$1,536,367
11 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
12 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$1,536,367
13 Bonus Depreciation Rate		0.00%
14		
15		
16 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17		
18		
<u>Remaining Tax Depreciation</u>		
20 Plant Additions	Line 1	\$2,000,000
21 Less Capital Repairs Deduction	Line 5	(\$463,633)
22 Less Bonus Depreciation	Line 14	\$0
23 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$1,536,367
24 20 YR MACRS Tax Depreciation Rates		3.750%
25 Remaining Tax Depreciation	Line 11 * Line 12	\$57,614
26		
27 Cost of Removal	Schedule 6 ELEC Page 2, Line 60(b)	\$205,400
28		
29 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$726,647

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-11-GAS

Rate Base – Gas

The Narragansett Electric Company d/b/a National Grid
Rate Base Summary
Five Quarter Average Ending June 30, 2017 through Data Year 2 Ending August 31, 2021

Description	Five Quarter Average Ending June 30, 2017 (a)	Adjustments (b)	Rate Year 1 Ending August 31, 2019 (c)	Data Year 1 Ending August 31, 2020 (d)	Data Year 2 Ending August 31, 2021 (e)
1 Gas Plant In Service	\$1,092,141,316	\$214,715,739	\$1,306,857,054	\$1,328,015,869	\$1,349,443,902
2 Normalizing Adjustment: Smallworld GIS	\$3,996,550	\$0	\$3,996,550	\$3,996,550	\$3,996,550
3 Gas Plant In Service	\$1,096,137,866	\$214,715,739	\$1,310,853,604	\$1,332,012,419	\$1,353,440,452
4					
5 Construction Work In Progress	\$49,783,414	(\$5,570,043)	\$44,213,371	\$45,444,229	\$46,739,869
6					
7 Less: Accumulated Depreciation	\$389,907,868	\$37,266,066	\$427,173,934	\$428,191,816	\$429,895,395
8 Normalizing Adjustment: Smallworld GIS1	\$2,987,945	\$0	\$2,987,945	\$3,414,129	\$3,840,314
9 Test Year Adjusted Accumulated Depreciation	\$392,895,813	\$37,266,066	\$430,161,879	\$431,605,945	\$433,735,709
10					
11 Less: Contribution in Aid of Construction	\$38	(\$984)	(\$946)	(\$2,250)	(\$3,622)
12					
13 Net Plant	\$753,025,429	\$171,880,613	\$924,906,042	\$945,852,952	\$966,448,234
14					
15 Additions:					
16 Materials and Supplies	\$3,941,353	(\$1,261,179)	\$2,680,174	\$2,159,157	\$1,610,719
17 Prepaid Expenses, Excluding Taxes	\$393,734	(\$189,233)	\$204,501	\$276,014	\$351,290
18 Deferred Debits	\$411,653	(\$411,653)	\$0	\$0	\$0
19 Cash Working Capital	\$8,974,216	(\$2,471,891)	\$6,502,325	\$6,502,325	\$6,502,325
20 Unamortized Interest Lock expense \$550M	\$1,068,051	(\$350,778)	\$717,273	\$555,375	\$393,477
21 Unamortized Issuance Costs \$300M	\$406,500	(\$37,950)	\$368,550	\$351,035	\$333,519
22 Unamortized Issuance Costs \$250M	\$81,303	(\$54,906)	\$26,397	\$4,434	\$0
23 Unamortized Issuance Costs \$200M	\$274,996	(\$23,064)	\$251,932	\$241,287	\$230,642
24 Unamortized Issuance Costs \$250M	\$0	\$2,302,437	\$2,302,437	\$2,279,062	\$2,255,687
25 Unamortized Issuance Costs Mortgage Bonds	\$103,899	(\$49,670)	\$54,229	\$31,304	\$8,379
26 Total Additions	\$15,655,704	(\$2,547,887)	\$13,107,818	\$12,399,994	\$11,686,040
27					
28 Deductions:					
29 Accumulated Deferred FIT	\$111,588,901	\$44,052,946	\$155,641,847	\$165,481,552	\$172,638,610
30 Merger Hold Harmless Adjustment	\$22,255,350	(\$3,592,594)	\$18,662,756	\$16,576,053	\$14,145,381
31 Customer Deposits	\$2,342,658	(\$875,181)	\$1,467,477	\$1,208,830	\$936,570
32 Total Deductions	\$136,186,909	\$39,585,171	\$175,772,080	\$183,266,434	\$187,720,560
33					
34 Rate Base	\$632,494,225	\$129,747,555	\$762,241,779	\$774,986,512	\$790,413,714
35					
36 Total Rate Base			\$762,241,779	\$774,986,512	\$790,413,714

¹Gas Information System

Column Notes

- (a) Page 2 of 23 Column (f)
(b) (c) minus (a)

Line Notes

- 1(c) Page 3 of 23 Line 30 Column (b)
1(d) Page 4 of 23 Line 16 Column (b)
1(e) Page 4 of 23 Line 33 Column (b)
5(c) Page 8 of 23 Line 47 Column (a)
5(d) Page 8 of 23 Line 48 Column (a)
5(e) Page 8 of 23 Line 49 Column (a)
8(d) 8(c) plus Attachment 2 Schedule 5 GAS Column Notes (e)
8(e) 8(d) plus Attachment 2 Schedule 5 GAS Column Notes (e)
11(c) Page 8 of 23 Line 47 Column (b)
11(d) Page 8 of 23 Line 48 Column (b)
11(e) Page 8 of 23 Line 49 Column (b)
16(c) Page 8 of 23 Line 47 Column (c)
16(d) Page 8 of 23 Line 48 Column (c)
16(e) Page 8 of 23 Line 49 Column (c)
17(c) Page 8 of 23 Line 47 Column (d)
17(d) Page 8 of 23 Line 48 Column (d)
17(e) Page 8 of 23 Line 49 Column (d)
18(c) Page 8 of 23 Line 47 Column (e)
18(d) Page 8 of 23 Line 48 Column (e)
18(e) Page 8 of 23 Line 49 Column (e)
19(c) Cash Working Capital Page 1 of 25 Line 15 Column CWC Dollars
20(c) Page 8 of 23 Line 47 Column (g)
20(d) Page 8 of 23 Line 48 Column (g)
20(e) Page 8 of 23 Line 49 Column (g)
21(c) Page 8 of 23 Line 47 Column (h)
21(d) Page 8 of 23 Line 48 Column (h)
21(e) Page 8 of 23 Line 49 Column (h)
22(c) Page 8 of 23 Line 47 Column (i)
22(d) Page 8 of 23 Line 48 Column (i)
22(e) Page 8 of 23 Line 49 Column (i)
23(c) Page 8 of 23 Line 47 Column (j)
23(d) Page 8 of 23 Line 48 Column (j)
23(e) Page 8 of 23 Line 49 Column (j)
24(c) Page 8 of 23 Line 47 Column (k)
24(d) Page 8 of 23 Line 48 Column (k)
24(e) Page 8 of 23 Line 49 Column (k)
25(c) Page 8 of 23 Line 47 Column (l)
25(d) Page 8 of 23 Line 48 Column (l)
25(e) Page 8 of 23 Line 49 Column (l)
29(c) Page 11 of 23 Line 24 Column (c)
29(d) Page 12 of 23 Line 16 Column (c)
29(e) Page 12 of 23 Line 31 Column (c)
30(c) Page 9 of 23 Line 24 Column (c)
30(d) Page 10 of 23 Line 15 Column (c)
30(e) Page 10 of 23 Line 31 Column (c)
31(c) Page 8 of 23 Line 47 Column (f)
31(d) Page 8 of 23 Line 48 Column (f)
31(e) Page 8 of 23 Line 49 Column (f)

The Narragansett Electric Company d/b/a National Grid
Adjustments To Rate Base
Five-Quarter Average Ending June 31, 2017

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Gas Plant In Service	\$1,064,548,669	\$1,082,547,975	\$1,092,122,373	\$1,103,935,113	\$1,117,552,449 1/	\$1,092,141,316
2 Normalizing Adjustment: Smallworld GIS	\$0	\$0	\$0	\$9,991,374	\$9,991,374	\$3,996,550
3 Test Year Adjusted Gas Plant in Service	\$1,064,548,669	\$1,082,547,975	\$1,092,122,373	\$1,113,926,487	\$1,127,543,823	\$1,096,137,866
4						
5 Construction Work In Progress	\$45,838,370	\$51,024,819	\$59,381,840	\$49,279,243	\$43,392,799	\$49,783,414
6						
7 Less: Accumulated Depreciation	\$394,425,115	\$394,671,874	\$394,265,448	\$388,553,414	\$377,623,487	\$389,907,868
8 Normalizing Adjustment: Smallworld GIS	\$0	\$0	\$0	\$7,523,135	\$7,416,589	\$2,987,945
9 Test Year Adjusted Accumulated Depreciation	\$394,425,115	\$394,671,874	\$394,265,448	\$396,076,549	\$385,040,076	\$392,895,813
10						
11 Less: Contribution in Aid of Construction	\$38	\$38	\$38	\$38	\$38	\$38
12						
13 Net Plant	\$715,961,886	\$738,900,882	\$757,238,727	\$767,129,143	\$785,896,508	\$753,025,429
14						
15 Additions:						
16 Materials and Supplies	\$4,721,557	\$4,722,950	\$3,891,605	\$3,297,430	\$3,073,221	\$3,941,353
17 Prepaid Expenses, Excluding Taxes	\$172,681	\$97,000	\$853,452	\$694,983	\$150,553	\$393,734
18 Deferred Debits	\$764,498	\$588,076	\$411,653	\$235,230	\$58,807	\$411,653
19 Cash Working Capital	\$8,974,216	\$8,974,216	\$8,974,216	\$8,974,216	\$8,974,216	\$8,974,216
20 Unamortized Interest Lock expense \$550M	\$1,149,000	\$1,108,526	\$1,068,051	\$1,027,577	\$987,102	\$1,068,051
21 Unamortized Issuance Costs \$300M	\$415,258	\$410,879	\$406,500	\$402,121	\$397,742	\$406,500
22 Unamortized Issuance Costs \$250M	\$93,973	\$87,638	\$81,303	\$74,967	\$68,632	\$81,303
23 Unamortized Issuance Costs \$200M	\$280,318	\$277,657	\$274,996	\$272,335	\$269,674	\$274,996
24 Unamortized Issuance Costs \$250M	\$0	\$0	\$0	\$0	\$0	\$0
25 Unamortized Issuance Costs Mortgage Bonds	\$115,362	\$109,631	\$103,899	\$98,168	\$92,437	\$103,899
26 Total Additions	\$16,686,863	\$16,376,572	\$16,065,675	\$15,077,027	\$14,072,384	\$15,655,704
27						
28 Deductions:						
29 Accumulated Deferred FIT	\$93,485,567	\$91,026,451	\$128,345,105	\$122,162,393	\$122,924,988	\$111,588,901
30 Hold Harmless	\$22,928,782	\$22,610,421	\$22,292,061	\$21,912,516	\$21,532,971	\$22,255,350
32 Customer Deposits	\$1,912,168	\$3,005,416	\$2,524,080	\$2,359,458	\$1,912,168	\$2,342,658
33 Total Deductions	\$118,326,517	\$116,642,288	\$153,161,246	\$146,434,367	\$146,370,127	\$136,186,909
34						
35 Rate Base	\$614,322,232	\$638,635,166	\$620,143,156	\$635,771,804	\$653,598,765	\$632,494,225
36						
37 Total Rate Base						\$632,494,225
38						
39					\$1,123,631,722	
40					Asset Retirement Obligation (ARO)	
41					Net Utility Plant	
					(\$6,079,273)	
					\$1,117,552,449	

Column Notes

(a) through (e) PER ESM Q1 filing RIPUC docket number 4708 schedule except as indicated in line notes
(f) ((a)+(b)+(c)+(d)+(e)) / 5

Line Notes

5(e) NECO FERC FORM 3Q JUNE 2017_FINAL
page 201 Line 11 Column (d)
7(e) Attachment 2 Schedule 6 GAS Line 70 Column (d)
less line 8 Column (e)
8(d) Attachment 2 Schedule 5 GAS Column Notes Acc. Amortization
8(e) 8(d) less Attachment 2 Schedule 5 GAS Column Notes (b) 3 month Amortiz
20(a) Workpaper 3 Page 5 of 27 Line 5 Column (a)
20(b) Workpaper 3 Page 5 of 27 Line 15 Column (c)
20(c) Workpaper 3 Page 5 of 27 Line 15 Column (f)
20(d) Workpaper 3 Page 5 of 27 Line 15 Column (i)
20(e) Workpaper 3 Page 5 of 27 Line 5 Column (l)
21(a) Workpaper 3 Page 9 of 27 Line 27 Column (b)
21(b) Workpaper 3 Page 9 of 27 Line 30 Column (b)
21(c) Workpaper 3 Page 9 of 27 Line 33 Column (b)
21(d) Workpaper 3 Page 9 of 27 Line 36 Column (b)
21(e) Workpaper 3 Page 9 of 27 Line 27 Column (c)
22(a) Workpaper 3 Page 14 of 27 Line 27 Column (h)
22(b) Workpaper 3 Page 14 of 27 Line 30 Column (h)
22(c) Workpaper 3 Page 14 of 27 Line 33 Column (h)
22(d) Workpaper 3 Page 14 of 27 Line 36 Column (h)
22(e) Workpaper 3 Page 14 of 27 Line 27 Column (i)
23(a) Workpaper 3 Page 19 of 27 Line 26 Column (f)
23(b) Workpaper 3 Page 19 of 27 Line 29 Column (f)
23(c) Workpaper 3 Page 19 of 27 Line 32 Column (f)
23(d) Workpaper 3 Page 19 of 27 Line 35 Column (f)
23(e) Workpaper 3 Page 19 of 27 Line 26 Column (g)
25(a) Workpaper 3 Page 27 of 27 Line 31 Column (j)
25(b) Workpaper 3 Page 27 of 27 Line 34 Column (j)
25(c) Workpaper 3 Page 27 of 27 Line 37 Column (j)
25(d) Workpaper 3 Page 27 of 27 Line 40 Column (j)
25(e) Workpaper 3 Page 27 of 27 Line 31 Column (k)
29(a) through (e) Per Tax Department
30(a) Page 21 of 23 Line 1 Column (e)
30(b) Page 21 of 23 Line 2 Column (e)
30(c) Page 21 of 23 Line 3 Column (e)
30(d) Page 21 of 23 Line 4 Column (e)
30(e) Page 21 of 23 Line 5 Column (e)
39 NECO FERC FORM 3Q JUNE 2017_FINAL
page 201 Line 8 Column (d)
40 Attachment 2 Line 17 Column (b)
ARO total in FY 2018 ESM Q1 differs from Ratebase-Depreciation-Gas

The Narragansett Electric Company d/b/a National Grid
Plant Adjustments to Rate Base
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019
Gas Plant in Service Forecast

	Description	Period	Gas Plant in Service
		(a)	(b)
1	Balance at June 30, 2017		\$1,127,543,823
2			
3	Subsequent 2 months		
4	Plus: Added Plant 2 Months Ended 08/31/2017		\$19,592,266
5	Less: Retired Plant 2 Months Ended 08/31/2017		(\$1,345,989)
6	Depreciable Utility Plant 08/31/17		\$18,246,278
7			
8	Balance at August 31, 2017		\$1,145,790,101
9			
10	Activity prior to Rate Year 1		
11	Plus: Plant Additions 12 Months Ended 08/31/2018		\$115,710,016
12	Less: Plant Retirements 12 Months Ended 08/31/2018	1/	(\$7,949,278)
13	Net Increase / (Decrease)		\$107,760,738
14			
15	Balance at August 31, 2018		\$1,253,550,839
16			
17	Balance as of:	09/30/18 2/	\$1,262,435,208
18		10/31/18 2/	\$1,271,319,578
19		11/30/18 2/	\$1,280,203,947
20		12/31/18 2/	\$1,289,088,316
21		01/31/19 2/	\$1,297,972,685
22		02/28/19 2/	\$1,306,857,054
23		03/31/19 2/	\$1,315,741,423
24		04/30/19 2/	\$1,324,625,793
25		05/31/19 2/	\$1,333,510,162
26		06/30/19 2/	\$1,342,394,531
27		07/31/19 2/	\$1,351,278,900
28	Balance at August 31, 2019	2/	\$1,360,163,269
29			
30	Rate Year Plant in Service - 5 Quarter Average		\$1,306,857,054
31			
32	1/ 3 year average retirement over plant addition in service FY 15 ~ FY17		
33			
34	2/ Rate Year 1 ending 08/31/19 Adjustment Detail:		
35	Plant Additions 12 Months Ended 08/31/2019		\$114,477,000
36	Plant Retirements 12 Months Ended 08/31/2019		(\$7,864,570)
37	Net Increase / (Decrease)		\$106,612,430
38			
39	Monthly Increase / (Decrease)		\$8,884,369

Line Notes

- 1(b) Page 2 of 23 Line 1 Column (e)
4(b) Attachment 2 Schedule 6 GAS Line 13 Column (a)
5(b) Attachment 2 Schedule 6 GAS Line 14 Column (a)
11(b) Attachment 2 Schedule 6 GAS Line 32 Column (a)
12(b) Attachment 2 Schedule 6 GAS Line 33 Column (a)
35(b) Attachment 2 Schedule 6 GAS Line 6 Column (a)
36(b) Attachment 2 Schedule 6 GAS Line 7 Column (a)

The Narragansett Electric Company d/b/a National Grid
Plant Adjustments to Rate Base
Rate Year 1 Ending August 31, 2019 through Data Year 2 Ending August 31, 2021
Gas Plant in Service Forecast

Description	Period		Gas Plant
	(a)		in Service
			(b)
1 Balance at August 31, 2019			\$1,360,163,269
2			
3 Balance as of:	09/30/19	1/	\$1,361,794,413
4	10/31/19	1/	\$1,363,425,556
5	11/30/19	1/	\$1,365,056,699
6	12/31/19	1/	\$1,366,687,842
7	01/31/20	1/	\$1,368,318,985
8	02/28/20	1/	\$1,369,950,129
9	03/31/20	1/	\$1,371,581,272
10	04/30/20	1/	\$1,373,212,415
11	05/31/20	1/	\$1,374,843,558
12	06/30/20	1/	\$1,376,474,701
13	07/31/20	1/	\$1,378,105,845
14 Balance at August 31, 2020		1/	\$1,379,736,988
15			
16 Data Year 1 Plant in Service - 5 Quarter Average			<u>\$1,369,950,129</u>
17			
18 Balance at August 31, 2020			\$1,379,736,988
19			
20 Balance as of:	09/30/20	2/	\$1,381,431,832
21	10/31/20	2/	\$1,383,126,677
22	11/30/20	2/	\$1,384,821,522
23	12/31/20	2/	\$1,386,516,366
24	01/31/21	2/	\$1,388,211,211
25	02/28/21	2/	\$1,389,906,056
26	03/31/21	2/	\$1,391,600,900
27	04/30/21	2/	\$1,393,295,745
28	05/31/21	2/	\$1,394,990,589
29	06/30/21	2/	\$1,396,685,434
30	07/31/21	2/	\$1,398,380,279
31 Balance at August 31, 2021		2/	\$1,400,075,123
32			
33 Data Year 2 Plant in Service - 5 Quarter Average			<u>\$1,389,906,056</u>
34			
35 1/ Data Year 1 ending 08/31/20 Adjustment Detail:			
36 Plant Additions 12 Months Ended 08/31/2020			\$21,017,630
37 Plant Retirements 12 Months Ended 08/31/2020			<u>(\$1,443,911)</u>
38 Net Increase / (Decrease)			<u>\$19,573,719</u>
39			
40			
41 Monthly Increase / (Decrease)			<u>\$1,631,143</u>
42			
43 2/ Data Year 2 ending 08/31/21 Adjustment Detail:			
44 Plant Additions 12 Months Ended 08/31/2021			\$21,838,436
45 Plant Retirements 12 Months Ended 08/31/2021			<u>(\$1,500,301)</u>
46 Net Increase / (Decrease)			<u>\$20,338,135</u>
47			
48			
49 Monthly Increase / (Decrease)			<u>\$1,694,845</u>

Line Notes

- 36(b) Attachment 2 Schedule 6 GAS Line 27 Column (a)
37(b) Attachment 2 Schedule 6 GAS Line 28 Column (a)
44(b) Attachment 2 Schedule 6 GAS Line 48 Column (a)
45(b) Attachment 2 Schedule 6 GAS Line 49 Column (a)

The Narragansett Electric Company d/b/a National Grid Adjustments to Rate Base Analysis of Test Year through Rate Year Capital Investment										
	FY 18		FY 19	FY 20	FY 21	Data Year 1	FY 21	FY 21	FY 22	Data Year 2
	04/01/17 - 06/30/17	07/01/17 - 03/31/18	04/01/18 - 08/31/18	09/01/18 - 03/31/19	04/01/19 - 08/31/19	09/01/19 - 03/31/20	04/01/20 - 08/31/20	09/01/20 - 03/31/21	04/01/21 - 08/31/21	09/01/20 - 08/31/21
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(k)	(j)-(i)+(k)
Distribution										
1 FY 2018 Approved ISR Plan	\$21,037,000	\$72,140,000	\$38,823,750	\$54,353,250	\$38,823,750	\$0	\$0	\$0	\$0	\$0
2 Gas Expansion	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Growth	\$2,655,000	\$18,376,199	\$8,313,333	\$11,638,667	\$8,313,333	\$11,210,650	\$9,056,980	\$11,121,216	\$9,967,220	\$21,088,436
4 Total Distribution	\$23,692,000	\$88,016,199	\$47,137,083	\$65,991,917	\$47,137,083	\$11,210,650	\$9,056,980	\$11,121,216	\$9,967,220	\$21,088,436
5										
General Plant										
7 Facilities	\$0	\$0	\$0	\$624,167	\$446,833	\$437,500	\$312,500	\$437,500	\$312,500	\$750,000
8 IS	\$0	\$149,000	\$0	\$278,000	\$0	\$0	\$0	\$0	\$0	\$0
9 Total General	\$0	\$149,000	\$0	\$902,167	\$446,833	\$437,500	\$312,500	\$437,500	\$312,500	\$750,000
10										
11 Distribution and General	\$23,692,000	\$88,165,199	\$47,137,083	\$66,894,083	\$47,582,917	\$11,648,150	\$9,369,480	\$11,558,716	\$10,279,720	\$21,838,436

Line Notes

- 2(b) FY18 gas expansion/Southern RI capacity/engineering not included in ISR
3 Per Company Books
7 Per Company Books
8(b) RI Gas Only Physical Security Replacements - FY18
8(d) RI Gas Only Physical Security Replacements - FY19
as filed
2 mos/July/Aug 2018 \$3,737,533
annual rate year allowed \$19,952,000
per month \$1,662,667
Sept-March 2018 \$11,638,667
July - March 2018 \$15,376,199

as filed REV-1
reductions to plant
to to Effron RRP-G-8.1

\$16,818,896
(\$1,442,697)

\$12,609,760
(\$4,296,427)
(\$5,739,124)

\$14,821,900
(\$3,183,233)

\$9,192,476
(\$879,143)

\$24,014,376
(\$4,062,376)
(\$4,062,376)

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation Adjustments To Rate Base
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019

	Description	Period (a)	Accumulated Depreciation (b)
1	Balance at June 30, 2017		\$385,040,076
2			
3	Depreciation Expense 07/01/2017 - 08/31/2017		\$6,233,864
4	Less: Net Cost of Removal / (Salvage)		(\$1,014,879)
5	Less: Retirements		(\$1,345,989)
6	Net Increase / (Decrease)		\$3,872,996
7			
8	Balance at August 31, 2017		\$388,913,072
9			
10	Depreciation Expense 09/01/17 - 08/31/18		\$39,532,703
11	Less: Net Cost of Removal / (Salvage)		(\$5,993,779)
12	Less: Retirements		(\$7,949,278)
13	Net Increase / (Decrease)		\$25,589,646
14			
15	Balance at August 31, 2018		\$414,502,719
16			
17	Balance as of:	09/30/18 1/	\$416,614,588
18		10/31/18 1/	\$418,726,457
19		11/30/18 1/	\$420,838,326
20		12/31/18 1/	\$422,950,196
21		01/31/19 1/	\$425,062,065
22		02/28/19 1/	\$427,173,934
23		03/31/19 1/	\$429,285,803
24		04/30/19 1/	\$431,397,672
25		05/31/19 1/	\$433,509,542
26		06/30/19 1/	\$435,621,411
27		07/31/19 1/	\$437,733,280
28	Balance at August 31, 2019	1/	\$439,845,149
29			
30	Rate Year Accumulated Depreciation - 5 Quarter Average		<u>\$427,173,934</u>
31			
32			
33	1/ Rate Year Ended 08/31/19 Depreciation Reserve Detail:		
34	Depreciation Expense 09/01/18 - 08/31/19		\$38,950,409
35	Plus: Unrecovered Reserve Adjustment		\$186,500
36	Net Cost of Removal / (Salvage)		(\$5,929,909)
37	Less: Retirements		(\$7,864,570)
38	Net Increase / (Decrease)		<u>\$25,342,431</u>
39			
40	Monthly Increase / (Decrease)		<u>\$2,111,869</u>

Line Notes

- 1(b) Page 2 of 23 Line 7 Column (e)
3(b) Attachment 2 Schedule 6 GAS Line 22 Column (a)
4(b) Attachment 2 Schedule 6 GAS Line 23 Column (a)
5(b) Attachment 2 Schedule 6 GAS Line 24 Column (a)
10(b) Attachment 2 Schedule 6 GAS Line 41 Column (a)
11(b) Attachment 2 Schedule 6 GAS Line 42 Column (a)
12(b) Attachment 2 Schedule 6 GAS Line 43 Column (a)
34(b) Attachment 2 Schedule 6 GAS Line 16 Column (a)
35(b) Attachment 2 Schedule 6 GAS Line 17 Column (a)
36(b) Attachment 2 Schedule 6 GAS Line 18 Column (a)
37(b) Attachment 2 Schedule 6 GAS Line 19 Column (a)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 11 GAS

Page 7 of 23

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation Adjustments To Rate Base
Rate Year 1 Ending August 31, 2019 through Data Year 2 Ending August 31, 2021

	Description	Period (a)	Accumulated Depreciation (b)
1	Balance at August 31, 2019		\$439,845,149
2			
3	Balance as of:	09/30/19 1/	\$443,055,902
4		10/31/19 1/	\$446,266,654
5		11/30/19 1/	\$449,477,407
6		12/31/19 1/	\$452,688,159
7		01/31/20 1/	\$455,898,912
8		02/28/20 1/	\$459,109,664
9		03/31/20 1/	\$462,320,417
10		04/30/20 1/	\$465,531,169
11		05/31/20 1/	\$468,741,922
12		06/30/20 1/	\$471,952,674
13		07/31/20 1/	\$475,163,427
14	Balance at August 31, 2020	1/	\$478,374,179
15			
16	Data Year 1 Accumulated Depreciation - 5 Quarter Average		<u>\$459,109,664</u>
17			
18	Balance at August 31, 2020		\$478,374,179
19			
20	Balance as of:	09/30/20 2/	\$481,093,983
21		10/31/20 2/	\$483,813,787
22		11/30/20 2/	\$486,533,591
23		12/31/20 2/	\$489,253,395
24		01/31/21 2/	\$491,973,198
25		02/28/21 2/	\$494,693,002
26		03/31/21 2/	\$497,412,806
27		04/30/21 2/	\$500,132,610
28		05/31/21 2/	\$502,852,414
29		06/30/21 2/	\$505,572,218
30		07/31/21 2/	\$508,292,022
31	Balance at August 31, 2021	2/	\$511,011,826
32			
33	Data Year 2 Accumulated Depreciation - 5 Quarter Average		<u>\$494,693,002</u>
34			
35	1/ Data Year 1 Ended 08/31/20 Depreciation Reserve Detail:		
36	Depreciation Expense 09/01/19 - 08/31/20		\$40,875,154
37	Plus: Unrecovered Reserve Adjustment		\$186,500
38	Net Cost of Removal / (Salvage)		(\$1,088,713)
39	Less: Retirements		(\$1,443,911)
40	Net Increase / (Decrease)		<u>\$38,529,030</u>
41			
42	Monthly Increase / (Decrease)		<u>\$3,210,752</u>
43			
44	2/ Data Year 2 Ended 08/31/21 Depreciation Reserve Detail:		
45	Depreciation Expense 09/01/20 - 08/31/21		\$41,483,938
46	Plus: Unrecovered Reserve Adjustment		\$186,500
47	Net Cost of Removal / (Salvage)		(\$1,131,231)
48	Less: Retirements		(\$7,901,560)
49	Net Increase / (Decrease)		<u>\$32,637,647</u>
50			
51	Monthly Increase / (Decrease)		<u>\$2,719,804</u>

Line Notes

- 36(b) Attachment 2 Schedule 6 GAS Line 37 Column (a)
37(b) Attachment 2 Schedule 6 GAS Line 38 Column (a)
38(b) Attachment 2 Schedule 6 GAS Line 39 Column (a)
39(b) Attachment 2 Schedule 6 GAS Line 40 Column (a)
45(b) Attachment 2 Schedule 6 GAS Line 58 Column (a)
46(b) Attachment 2 Schedule 6 GAS Line 59 Column (a)
47(b) Attachment 2 Schedule 6 GAS Line 60 Column (a)
48(b) Attachment 2 Schedule 6 GAS Line 61 Column (a)

The Narragansett Electric Company d/b/a National Grid
Adjustments To Rate Base
Five Quarter Average Ending June 30, 2017 through Data Year 2 Ending August 31, 2021
Other Rate Base Item Forecast

		Materials and Supplies (c)	Prepaid Expenses (d)	Deferred Debits (e)	Customer Deposits (f)	Unamort Interest Rate Lock (g)	Unamort Debt Insurance \$300M (h)	Unamort Debt Insurance \$250M (i)	Unamort Debt Insurance \$250M (j)	Unamort Debt Insurance \$250M (k)	Unamort Debt Insurance Mortgage Bonds (l)
1	Balance at the of Test Year June 30, 2017	\$3,073,221	\$150,553	\$58,807	\$1,912,168	\$987,102	\$397,742	\$68,632	\$269,674	\$0	\$92,437
2	Increase / (Decrease) 12 Months	\$0	\$6,273	(\$58,807)	(\$272,260)	(\$161,898)	(\$17,515)	(\$25,341)	(\$10,645)	\$2,318,021	(\$22,925)
3											
4	Balance at 06/30/18	\$3,073,221	\$156,826	\$0	\$1,639,908	\$825,205	\$380,227	\$43,291	\$259,029	\$2,318,021	\$69,512
5	Balance = prior month plus monthly change (from Row 52)										
6											
7											
8	07/31/18	\$2,981,815	\$163,099	\$0	\$1,617,220	\$811,713	\$378,767	\$41,179	\$258,141	\$231,16,073	\$67,602
9	08/31/18	\$2,936,111	\$169,372	\$0	\$1,594,331	\$798,222	\$371,308	\$39,555	\$257,254	\$231,14,125	\$63,691
10	09/30/18	\$2,890,408	\$175,645	\$0	\$1,571,943	\$784,730	\$375,848	\$36,965	\$256,367	\$231,12,177	\$63,781
11	10/31/18	\$2,844,705	\$181,918	\$0	\$1,549,155	\$771,239	\$374,388	\$35,480	\$255,480	\$231,10,229	\$61,871
12	11/30/18	\$2,799,002	\$188,191	\$0	\$1,526,466	\$757,747	\$372,929	\$34,732	\$254,593	\$231,08,281	\$59,960
13	12/31/18	\$2,753,299	\$194,464	\$0	\$1,503,778	\$744,256	\$371,469	\$33,620	\$253,706	\$231,06,333	\$58,050
14	01/31/19	\$2,707,596	\$200,737	\$0	\$1,481,090	\$730,764	\$370,010	\$32,508	\$252,819	\$231,04,385	\$56,139
15	02/28/19	\$2,661,892	\$207,010	\$0	\$1,458,401	\$717,273	\$368,550	\$31,397	\$251,932	\$231,02,437	\$54,229
16	03/31/19	\$2,616,189	\$213,283	\$0	\$1,435,713	\$703,781	\$367,090	\$30,285	\$251,045	\$231,00,490	\$52,319
17	04/30/19	\$2,570,486	\$219,556	\$0	\$1,413,025	\$690,290	\$365,631	\$29,173	\$250,158	\$229,98,542	\$50,408
18	05/31/19	\$2,524,783	\$225,829	\$0	\$1,390,336	\$676,798	\$364,171	\$28,061	\$249,271	\$229,96,594	\$48,498
19	06/30/19	\$2,479,080	\$232,103	\$0	\$1,367,648	\$669,815	\$362,712	\$26,950	\$248,384	\$229,94,646	\$46,587
20	07/31/19	\$2,433,376	\$238,376	\$0	\$1,344,960	\$663,324	\$361,252	\$25,838	\$247,496	\$229,92,698	\$44,677
21	08/31/19	\$2,387,673	\$244,649	\$0	\$1,322,271	\$656,832	\$359,792	\$24,722	\$246,609	\$229,90,750	\$42,767
22	09/30/19	\$2,341,970	\$250,922	\$0	\$1,300,980	\$650,341	\$358,333	\$23,604	\$245,722	\$229,88,802	\$40,856
23	10/31/19	\$2,296,267	\$257,195	\$0	\$1,289,383	\$643,849	\$356,873	\$22,494	\$244,835	\$229,86,854	\$38,946
24	11/30/19	\$2,250,564	\$263,468	\$0	\$1,276,895	\$637,358	\$355,414	\$21,379	\$243,948	\$229,84,906	\$37,035
25	12/31/19	\$2,204,861	\$269,741	\$0	\$1,264,208	\$630,866	\$353,954	\$20,261	\$243,061	\$229,82,958	\$35,125
26	01/31/20	\$2,159,157	\$276,014	\$0	\$1,251,518	\$624,373	\$352,494	\$19,145	\$242,174	\$229,81,010	\$33,215
27	02/29/20	\$2,113,454	\$282,287	\$0	\$1,238,830	\$617,883	\$351,035	\$18,027	\$241,287	\$229,79,062	\$31,304
28	03/31/20	\$2,067,751	\$288,560	\$0	\$1,226,141	\$611,392	\$349,575	\$16,910	\$240,400	\$229,77,115	\$29,394
29	04/30/20	\$2,022,048	\$294,833	\$0	\$1,213,453	\$604,901	\$348,115	\$15,793	\$239,513	\$229,75,167	\$27,483
30	05/31/20	\$1,976,345	\$301,106	\$0	\$1,200,765	\$598,409	\$346,656	\$14,676	\$238,626	\$229,73,219	\$25,573
31	06/30/20	\$1,930,642	\$307,379	\$0	\$1,188,076	\$591,918	\$345,196	\$13,559	\$237,739	\$229,71,271	\$23,663
32	07/31/20	\$1,884,938	\$313,652	\$0	\$1,175,388	\$585,426	\$343,737	\$12,442	\$236,851	\$229,69,323	\$21,752
33	08/31/20	\$1,839,235	\$319,925	\$0	\$1,162,700	\$578,935	\$342,277	\$11,325	\$235,964	\$229,67,375	\$19,842
34	09/30/20	\$1,793,532	\$326,198	\$0	\$1,150,011	\$572,443	\$340,817	\$10,207	\$235,077	\$229,65,427	\$17,931
35	10/31/20	\$1,747,829	\$332,471	\$0	\$1,137,323	\$565,952	\$339,358	\$9,089	\$234,190	\$229,63,479	\$16,021
36	11/30/20	\$1,702,126	\$338,744	\$0	\$1,124,635	\$559,460	\$337,898	\$7,972	\$233,303	\$229,61,531	\$14,111
37	12/31/20	\$1,656,422	\$345,017	\$0	\$1,111,946	\$552,969	\$336,439	\$6,855	\$232,416	\$229,59,583	\$12,200
38	01/31/21	\$1,610,719	\$351,290	\$0	\$1,099,258	\$546,476	\$334,979	\$5,738	\$231,529	\$229,57,635	\$10,290
39	02/28/21	\$1,565,016	\$357,563	\$0	\$1,086,570	\$539,986	\$333,519	\$4,621	\$230,642	\$229,55,687	\$8,379
40	03/31/21	\$1,519,313	\$363,836	\$0	\$1,073,881	\$533,493	\$332,060	\$3,504	\$229,755	\$229,53,739	\$6,469
41	04/30/21	\$1,473,610	\$370,109	\$0	\$1,061,193	\$527,003	\$330,600	\$2,387	\$228,868	\$229,51,792	\$4,559
42	05/31/21	\$1,427,907	\$376,382	\$0	\$1,048,505	\$520,511	\$329,141	\$1,270	\$227,981	\$229,49,844	\$2,648
43	06/30/21	\$1,382,203	\$382,656	\$0	\$1,035,816	\$513,018	\$327,681	\$1,153	\$227,094	\$229,47,896	\$7,738
44	07/31/21	\$1,336,500	\$388,929	\$0	\$1,023,128	\$505,528	\$326,221	\$1,036	\$226,206	\$229,45,948	(\$1,773)
45	08/31/21	\$1,290,800	\$395,202	\$0	\$1,010,440	\$498,040	\$324,762	\$9,249	\$225,319	\$229,44,000	(\$3,083)
46	Five Quarter Average:										
47	Rate Year 1 Amount	\$44,213,371	\$204,501	\$0	\$1,467,477	\$717,273	\$368,550	\$26,397	\$251,932	\$2,302,437	\$54,229
48	Data Year 1 Amount	\$45,444,229	\$219,157	\$0	\$1,208,830	\$555,375	\$351,035	\$4,434	\$241,287	\$2,279,062	\$31,304
49	Data Year 2 Amount	\$46,739,869	\$351,290	\$0	\$936,570	\$393,477	\$333,519	\$0	\$230,642	\$2,255,687	\$8,379
50											
51	Changes:										
52	Annual	\$1,295,640	\$75,276	\$0	(\$272,260)	(\$161,898)	(17,515)	(25,341)	(10,645)	(23,375)	(22,925)
53	Monthly (as applied above)	\$107,970	\$6,273	\$0	(\$22,688)	(13,491)	(\$1,460)	(\$2,112)	(887)	(\$1,948)	(\$1,910)
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THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 11 GAS

Page 9 of 23

The Narragansett Electric Company d/b/a National Grid
 Merger Hold Harmless Rate Base Credit Adjustments To Rate Base
 Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019

	Description	Period (a)	Monthly Expense (b)	Merger Hold Harmless Rate Base Credit (c)
1	Balance at June 30, 2017			\$21,532,971
2				
3	Subsequent 2 months			<u>(\$253,030)</u>
4				
5	Balance at August 31, 2017			\$21,279,942
6				
7				
8	Increase/(Decrease) 12 Months Ended	08/31/18		(\$1,674,988)
9				
10	Balance at August 31, 2018			\$19,604,953
11		09/30/18	(\$146,116)	\$19,458,837
12		10/31/18	(\$146,116)	\$19,312,721
13		11/30/18	(\$146,116)	\$19,166,605
14		12/31/18	(\$146,116)	\$19,020,489
15		01/31/19	(\$167,950)	\$18,852,539
16		02/28/19	(\$167,950)	\$18,684,590
17		03/31/19	(\$167,950)	\$18,516,640
18		04/30/19	(\$167,950)	\$18,348,691
19		05/31/19	(\$167,950)	\$18,180,741
20		06/30/19	(\$167,950)	\$18,012,792
21		07/31/19	(\$167,950)	\$17,844,842
22	Balance at August 31, 2019	08/31/19	(\$167,950)	\$17,676,893
23				
24	Rate Year 1 Merger Hold Harmless - 5 Quarter Average			<u><u>\$18,662,756</u></u>

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The Narragansett Electric Company d/b/a National Grid
Merger Hold Harmless Rate Base Credit Adjustments To Rate Base
Rate Year 1 Ending August 31, 2019 through Data Year 2 Ending August 31, 2021

Description		Period	Monthly Expense	Merger Hold Harmless Rate Base Credit
		(a)	(b)	(c)
1	Balance at August 31, 2019			\$17,676,893
2		09/30/19	(\$167,950)	\$17,508,943
3		10/31/19	(\$167,950)	\$17,340,994
4		11/30/19	(\$167,950)	\$17,173,044
5		12/31/19	(\$167,950)	\$17,005,095
6		01/31/20	(\$198,997)	\$16,806,098
7		02/29/20	(\$198,997)	\$16,607,100
8		03/31/20	(\$198,997)	\$16,408,103
9		04/30/20	(\$198,997)	\$16,209,106
10		05/31/20	(\$198,997)	\$16,010,109
11		06/30/20	(\$198,997)	\$15,811,112
12		07/31/20	(\$198,997)	\$15,612,115
13	Balance at August 31, 2020	08/31/20	(\$198,997)	\$15,413,118
14				
15	Rate Year 2 Merger Hold Harmless - 5 Quarter Average			<u>\$16,576,053</u>
16				
17	Balance at August 31, 2020			\$15,413,118
18		09/30/20	(\$198,997)	\$15,214,120
19		10/31/20	(\$198,997)	\$15,015,123
20		11/30/20	(\$198,997)	\$14,816,126
21		12/31/20	(\$198,997)	\$14,617,129
22		01/31/21	(\$223,582)	\$14,393,547
23		02/28/21	(\$223,582)	\$14,169,965
24		03/31/21	(\$223,582)	\$13,946,383
25		04/30/21	(\$223,582)	\$13,722,802
26		05/31/21	(\$223,582)	\$13,499,220
27		06/30/21	(\$223,582)	\$13,275,638
28		07/31/21	(\$223,582)	\$13,052,056
29	Balance at August 31, 2021	08/31/21	(\$223,582)	\$12,828,474
30				
31	Rate Year 3 Merger Hold Harmless - 5 Quarter Average			<u>\$14,145,381</u>

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- 8(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 9(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 10(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 11(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 12(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 13(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 18(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 19(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 20(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 21(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 22(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 23(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 24(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 25(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 26(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 27(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 28(b) Page 21 of 23 Line 22 Column (f) divide by 3 times 1
- 29(b) Page 21 of 23 Line 22 Column (f) divide by 3 times 1

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 11 GAS

Page 11 of 23

The Narragansett Electric Company d/b/a National Grid
Accumulated Deferred Tax Forecast Rate Base Adjustments
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019

Description	Period or Amount		Accumulated Deferred Income Tax
	(a)	(b)	(c)
1 Balance at June 30, 2017			\$122,924,988
2			
3 Increase/(Decrease) 2 Month Ended		1/	\$5,298,607
4 Impact of Federal Tax Reform on June 30, 2017 balance		4/	(\$75,170)
5 Balance at August 31, 2017			\$128,148,424
6			
7 Increase/(Decrease) 12 Month Ended		2/	\$20,453,237
8			
9 Balance at August 31, 2018			\$148,601,661
10			
11 Balance as of:	09/30/18	3/	\$149,775,025
12	10/31/18	3/	\$150,948,390
13	11/30/18	3/	\$152,121,754
14	12/31/18	3/	\$153,295,118
15	01/31/19	3/	\$154,468,483
16	02/28/19	3/	\$155,641,847
17	03/31/19	3/	\$156,815,211
18	04/30/19	3/	\$157,988,576
19	05/31/19	3/	\$159,161,940
20	06/30/19	3/	\$160,335,305
21	07/31/19	3/	\$161,508,669
22 Balance at August 31, 2019		3/	\$162,682,033
23			
24 Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			\$155,641,847
25			
26	Book	Tax	Difference
27	(a)	(b)	(c)
28 1/ 2 Months Ending 08/30/17			
29 Depreciation	\$6,233,864	\$23,028,180	\$16,794,316
30 Income Tax Rate			31.55%
31 2 Month Change to Accumulated Deferred Taxes			\$5,298,607
32 Net Operating Loss Utilization			\$0
33 Proration Adjustment			\$0
34 Net Annual Change			\$5,298,607
35			
36 2/ 12 Months Ended 08/31/18:			
37 Depreciation	\$39,532,703	\$114,855,349	\$75,322,646
38 Income Tax Rate		5/	27.15%
39 Annual Change to Accumulated Deferred Taxes			\$20,453,237
40 Net Operating Loss Utilization			\$0
41 Proration Adjustment			\$0
42 Net Annual Change			\$20,453,237
43			
44 3/ 12 Months Ended 08/31/19:			
45 Depreciation	\$38,950,409	\$114,925,096	\$75,974,687
46 Income Tax Rate			21.00%
47 Annual Change to Accumulated Deferred Taxes			\$15,954,684
48 Net Operating Loss Utilization			\$1,379,604
49 Proration Adjustment			(\$1,255,916)
50 Net Annual Change			\$16,078,372
51 Excess DIT amortization			(\$1,998,000)
52 Monthly Change to Accumulated Deferred Taxes			\$1,173,364

Column Notes

(b) Per Tax Department

4/ Impact of Federal Tax Reform on June 30, 2017 balance:
June Balance @ 35% \$122,924,988

Apr - Jun @ 31.55% \$687,425

Apr - Jun @ 35.00% \$762,595

Adjustment (\$75,170)

For decrease in federal tax rate

June Balance as Adjusted \$122,849,818

5/ The blended rate is calculated by weighting 31.55% for Sep 2017 through March 2018 and 21% for Apr 2018 through Aug 2018.

Line Notes

1(c) Page 2 of 23 Line 29 Column (e)

29(a) Attachment 2 Schedule 6 GAS Line 22 Column (a)

29(b) Page 14 of 23 Line 3 Column (b)

37(a) Attachment 2 Schedule 6 GAS Line 41 Column (a)

37(b) Page 14 of 23 Line 3 Column (c)

45(a) Attachment 2 Schedule 6 GAS Line 16 Column (a)

45(b) Page 14 of 23 Line 3 Column (d)

The Narragansett Electric Company d/b/a National Grid
Accumulated Deferred Tax Forecast Rate Base Adjustments
Rate Year 1 Ending August 31, 2019 through Data Year 2 Ending August 31, 2021

Description	Period or		Accumulated
	Amount		Deferred
	(a)	(b)	Income Tax
1 Balance at August 31, 2019			\$163,937,949
2			
3 Balance as of:	09/30/19	1/	\$164,195,216
4	10/31/19	1/	\$164,452,483
5	11/30/19	1/	\$164,709,750
6	12/31/19	1/	\$164,967,018
7	01/31/20	1/	\$165,224,285
8	02/29/20	1/	\$165,481,552
9	03/31/20	1/	\$165,738,819
10	04/30/20	1/	\$165,996,086
11	05/31/20	1/	\$166,253,353
12	06/30/20	1/	\$166,510,621
13	07/31/20	1/	\$166,767,888
14 Balance at August 31, 2020		1/	\$167,025,155
15			
16 Data Year 1 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$165,481,552</u>
17			
18 Balance as of:	09/30/19	2/	\$170,243,228
19	10/31/19	2/	\$170,722,305
20	11/30/19	2/	\$171,201,381
21	12/31/19	2/	\$171,680,457
22	01/31/20	2/	\$172,159,534
23	02/29/20	2/	\$172,638,610
24	03/31/20	2/	\$173,117,686
25	04/30/20	2/	\$173,596,763
26	05/31/20	2/	\$174,075,839
27	06/30/20	2/	\$174,554,915
28	07/31/20	2/	\$175,033,992
29 Balance at August 31, 2021		2/	\$175,513,068
30			
31 Data Year 2 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$172,638,610</u>
32			
33	Book	Tax	Difference
34	(a)	(b)	(c)
35 1/ 12 Months Ended 08/31/20:			
36 Depreciation	\$40,875,154	\$57,821,237	\$16,946,083
37 Income Tax Rate			21.00%
38 Annual Change to Accumulated Deferred Taxes			\$3,558,677
39 Net Operating Loss Utilization			\$4,265,526
40 Proration Adjustment			(\$2,738,997)
41 Net Annual Change			<u>\$5,085,206</u>
42 Excess DIT amortization			<u>(\$1,998,000)</u>
43 Monthly Change to Accumulated Deferred Taxes			<u>\$257,267</u>
44			
45 2/ 12 Months Ended 08/31/21:			
46 Depreciation	\$41,483,938	\$58,200,613	\$16,716,675
47 Income Tax Rate			21.00%
48 Annual Change to Accumulated Deferred Taxes			\$3,510,502
49 Net Operating Loss Utilization			\$9,978,651
50 Proration Adjustment			(\$5,742,237)
51 Net Annual Change			<u>\$7,746,916</u>
52 Excess DIT amortization			<u>(\$1,998,000)</u>
53 Monthly Change to Accumulated Deferred Taxes			<u>\$479,076</u>

Column Notes

(b) Per Tax Department

Line Notes

36(a) Attachment 2 Schedule 6 GAS Line 37 Column (a)
36(b) Page 14 of 23 Line 3 Column (e)
46(a) Attachment 2 Schedule 6 GAS Line 58 Column (a)
46(b) Page 14 of 23 Line 3 Column (f)

The Narragansett Electric Company d/b/a National Grid
Proration Adjustment
Test Year through Data Year 2

Description	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Data Year 1 Ending August 31, 2020 (d)	Data Year 2 Ending August 31, 2021 (e)
1 Proration Adjustment	\$0	\$0	\$1,255,916	\$2,738,997	\$5,742,237
3 Total	\$0	\$0	\$1,255,916	\$2,738,997	\$5,742,237
6 NOTE: Proration is not applicable to actual ADIT					
8 August 2018 Rate Calculation			# of Months		
9 Sep 2017 - 3/31/2018		31.55%	7		
10 4/1/2018 - 8/31/2018		21.00%	5		
11 Blended Rate		27.15%	12		
13 Deferred Tax Subject to Proration					
14 Book Depreciation	\$6,233,864	\$39,532,703	\$38,950,409	\$40,875,154	\$41,483,938
15 Bonus Depreciation	(\$4,187,029)	(\$2,060,682)	\$0	\$0	\$0
16 Remaining MACRS Tax Depreciation	(\$6,608,062)	(\$40,547,235)	(\$43,447,540)	(\$44,698,174)	(\$44,565,053)
18 Cumulative Book / Tax Timer	(\$4,561,227)	(\$3,075,214)	(\$4,497,131)	(\$3,823,020)	(\$3,081,114)
19 Effective Tax Rate	31.55%	27.15%	21.00%	21.00%	21.00%
20 Deferred Tax Reserve	(\$1,439,067)	(\$835,049)	(\$944,397)	(\$802,834)	(\$647,034)
22 Net Operating Loss Utilization					
24 Net Operating Loss Utilization			(\$6,569,542)	(\$20,312,027)	(\$47,517,386)
25 Effective Tax Rate			21.00%	21.00%	21.00%
26 Deferred Tax Reserve			(\$1,379,604)	(\$4,265,526)	(\$9,978,651)
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$0	\$0	(\$2,324,001)	(\$5,068,360)	(\$10,625,685)
30	Days in Month	Proration Percentage			
32 Proration Calculation					
33 September	30	92%	\$0	\$0	(\$177,749)
34 October	31	83%	\$0	\$0	(\$387,649)
35 November	30	75%	\$0	\$0	(\$351,777)
36 December	31	67%	\$0	\$0	(\$317,062)
37 January	31	58%	\$0	\$0	(\$281,190)
38 February	28	50%	\$0	\$0	(\$245,318)
39 March	31	42%	\$0	\$0	(\$212,917)
40 April	30	34%	\$0	\$0	(\$177,045)
41 May	31	25%	\$0	\$0	(\$145,383)
42 June	30	17%	\$0	\$0	(\$128,934)
43 July	31	8%	\$0	\$0	(\$112,486)
44 August	31	0%	\$0	\$0	(\$97,629)
45 Total			\$0	\$0	(\$81,181)
47 Deferred Tax Without Proration	\$0	\$0	(\$2,324,001)	(\$5,068,360)	(\$371,171)
48 Proration Adjustment	\$0	\$0	\$1,255,916	\$2,738,997	(\$298,393)

Line Notes

- 14(a) Attachment 2 Schedule 6 GAS Line 22 Column (a)
14(b) Attachment 2 Schedule 6 GAS Line 41 Column (a)
14(c) Attachment 2 Schedule 6 GAS Line 16 Column (a)
14(d) Attachment 2 Schedule 6 GAS Line 37 Column (a)
14(e) Attachment 2 Schedule 6 GAS Line 58 Column (a)
15(a) Page 15 of 23 Line 2 Column (c) times -1
15(b) Page 15 of 23 Line 5 Column (c) times -1
15(c) Page 15 of 23 Line 8 Column (c) times -1
15(d) Page 15 of 23 Line 11 Column (c) times -1
16(a) Page 15 of 23; Line 1 Column (d) plus Line 3 Column (d)
16(b) Page 15 of 23; Line 1 Column (e) plus Line 3 Column (e) plus Line 6 Column (e)
16(c) Page 15 of 23; Line 1 Column (f) plus Line 3 Column (f) plus Line 6 Column (f) plus Line 9 Column (f)
16(d) Page 15 of 23; Line 1 Column (g) plus Line 3 Column (g) plus Line 6 Column (g) plus Line 9 Column (g) plus Line 12 Column (g)
16(e) Page 15 of 23; Line 1 Column (h) plus Line 3 Column (h) plus Line 6 Column (h) plus Line 9 Column (h) plus Line 12 Column (h) plus Line 15 Column (h)
18 Sum of Lines 14, 15 and 16
19 Per Tax Department
20 Line 18 times 19
24(c) Page 11 of 23 Line 48 Column (c) divided by Line 19 Column (c)
24(d) Page 12 of 23 Line 39 Column (c) divided by Line 19 Column (d)
24(e) Page 12 of 23 Line 49 Column (c) divided by Line 19 Column (e)
25 Per Tax Department
26 Line 25 times 24
28 Line 20 plus 26

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Test Year through Data Year 2
Estimated Additions

Description	Test Year Ending June 30, 2017 (a)	2 Months Ending August 31, 2017 (b)	12 Months Ending August 31, 2018 (c)	Rate Year 1 Ending August 31, 2019 (d)	Data Year 1 Ending August 31, 2020 (e)	Data Year 2 Ending August 31, 2021 (f)
1 Narragansett Gas Tax Depreciation of Embedded and Forecasted Plant	\$30,237,950	\$23,028,180	\$114,855,349	\$114,925,096	\$57,821,237	\$58,200,613
2						
3 Total	<u>\$30,237,950</u>	<u>\$23,028,180</u>	<u>\$114,855,349</u>	<u>\$114,925,096</u>	<u>\$57,821,237</u>	<u>\$58,200,613</u>

Line Notes

- 1(a) Per Tax Department
- 1(b) Page 15 of 23 Line 17 Column (d)
- 1(c) Page 15 of 23 Line 17 Column (e)
- 1(d) Page 15 of 23 Line 17 Column (f)
- 1(e) Page 15 of 23 Line 17 Column (g)
- 1(f) Page 15 of 23 Line 17 Column (h)

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Summary

	Narragansett Electric Company	Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	Total Tax Depreciation and Repairs Deduction				
					2 Months Ending August 31, 2017 (d)	12 Months Ending August 31, 2018 (e)	Rate Year 1 Ending August 31, 2019 (f)	Data Year 1 Ending August 31, 2020 (g)	Data Year 2 Ending August 31, 2021 (h)
1	Tax Depreciation on Existing Plant				\$6,451,048	\$38,467,635	\$37,911,627	\$37,405,849	\$37,132,672
2	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$19,592,266	\$11,218,210	\$4,187,029	\$15,405,238				
3	MACRS 2 Months Ending August 31, 2017				\$157,014	\$302,262	\$279,568	\$258,633	\$239,205
4	Cost of Removal 2 Months Ending August 31, 2017				\$1,014,879				
5	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$115,710,016	\$66,253,652	\$2,060,682		\$68,314,334			
6	MACRS 12 Months Ending August 31, 2018					\$1,777,338			
7	Cost of Removal 12 Months Ending August 31, 2018					\$5,993,779		\$3,164,610	\$2,927,631
8	Capital Repairs/Bonus Rate Year 1 Ending August 31, 2019	\$114,477,000	\$65,547,648	\$0			\$65,547,648		
9	MACRS Rate Year 1 Ending August 31, 2019						\$1,834,851		
10	Cost of Removal Rate Year 1 Ending August 31, 2019						\$5,929,909		
11	Capital Repairs/Bonus Data Year 1 Ending August 31, 2020	\$21,017,630	\$12,034,349	\$0				\$12,034,349	
12	MACRS Data Year 1 Ending August 31, 2020							\$336,873	\$648,503
13	Cost of Removal Data Year 1 Ending August 31, 2020							\$1,088,713	
14	Capital Repairs/Bonus Data Year 2 Ending August 31, 2021	\$21,838,436	\$12,504,329						\$12,504,329
15	MACRS Data Year 2 Ending August 31, 2021								\$350,029
16	Cost of Removal Data Year 2 Ending August 31, 2021								\$1,131,231
17	Total	\$292,635,348	\$167,558,188	\$6,247,711	\$23,028,180	\$114,855,349	\$114,925,096	\$57,821,237	\$58,200,613

Line Note

2(a) Page 16 of 23 Line 1 Column (a)	5(e) Sum of 5(b) plus 5(c)	10(f) Page 18 of 23 Line 26 Column (a)
2(b) Page 16 of 23 Line 5 Column (a)	6(e) Page 17 of 23 Line 24 Column (a)	11(a) Page 19 of 23 Line 1 Column (a)
2(c) Page 16 of 23 Line 16 Column (a)	6(f) Page 17 of 23 Line 24 Column (b)	11(b) Page 19 of 23 Line 5 Column (a)
2(d) Sum of 2(b) plus 2(c)	6(g) Page 17 of 23 Line 24 Column (c)	11(c) Page 19 of 23 Line 16 Column (a)
3(d) Page 16 of 23 Line 24 Column (a)	6(h) Page 17 of 23 Line 24 Column (d)	11(g) Sum of 11(b) plus 11(c)
3(e) Page 16 of 23 Line 24 Column (b)	7(e) Page 17 of 23 Line 26 Column (a)	12(g) Page 19 of 23 Line 24 Column (a)
3(f) Page 16 of 23 Line 24 Column (c)	8(a) Page 18 of 23 Line 1 Column (a)	12(h) Page 19 of 23 Line 24 Column (b)
3(g) Page 16 of 23 Line 24 Column (d)	8(b) Page 18 of 23 Line 5 Column (a)	13(g) Page 19 of 23 Line 26 Column (a)
3(h) Page 16 of 23 Line 24 Column (e)	8(c) Page 18 of 23 Line 16 Column (a)	14(a) Page 20 of 23 Line 1 Column (a)
4(d) Page 16 of 23 Line 26 Column (a)	8(f) Sum of 8(b) plus 8(c)	14(b) Page 20 of 23 Line 5 Column (a)
5(a) Page 17 of 23 Line 1 Column (a)	9(f) Page 18 of 23 Line 24 Column (a)	14(h) Sum of 14(b) plus 14(c)
5(b) Page 17 of 23 Line 5 Column (a)	9(g) Page 18 of 23 Line 24 Column (b)	15(h) Page 20 of 23 Line 24 Column (a)
5(c) Page 17 of 23 Line 16 Column (a)	9(h) Page 18 of 23 Line 24 Column (c)	16(h) Page 20 of 23 Line 26 Column (a)

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 2 Months Ending August 31, 2017

	Reference	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Data Year 1 Ending August 31, 2020 (d)	Data Year 2 Ending August 31, 2021 (e)
1	<u>Capital Repairs Deduction</u>					
2	Plant Additions	Schedule 11 GAS Page 3 of 23 Line 4 Column (b)	\$19,592,266			
3	Plant Eligible for Capital Repairs Deduction		\$19,592,266			
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%			
5	Capital Repairs Deduction	Line 3 * Line 4	\$11,218,210			
6						
7	<u>Bonus Depreciation</u>					
8	Plant Additions	Line 1	\$19,592,266			
9	Less Capital Repairs Deduction	Line 5	\$11,218,210			
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$8,374,057			
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%			
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$8,374,057			
13						
14						
15	Bonus Depreciation Rate		50.00%			
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$4,187,029			
17						
18	<u>Remaining Tax Depreciation</u>					
19	Plant Additions	Line 1	\$19,592,266			
20	Less Capital Repairs Deduction	Line 5	(\$11,218,210)			
21	Less Bonus Depreciation	Line 14	(\$4,187,029)			
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$4,187,028	\$4,187,028	\$4,187,028	\$4,187,028
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%	5.713%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$157,014	\$302,262	\$279,568	\$258,633
25						
26	Cost of Removal	Attachment 2 Schedule 6 GAS Line 23 Column (a) * -1	\$1,014,879			
27						
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$16,577,132	\$302,262	\$279,568	\$258,633
						\$239,205

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2018

	Reference	12 Months Ending August 31, 2018 (a)	Rate Year 1 Ending August 31, 2019 (b)	Data Year 1 Ending August 31, 2020 (c)	Data Year 2 Ending August 31, 2021 (d)
1	<u>Capital Repairs Deduction</u>				
2	Plant Additions	Schedule 11 GAS Page 3 of 23 Line 11 Column (b)	\$115,710,016		
3	Plant Eligible for Capital Repairs Deduction		\$115,710,016		
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$66,253,652		
6					
7	<u>Bonus Depreciation</u>				
8	Plant Additions	Line 1	\$115,710,016		
9	Less Capital Repairs Deduction	Line 5	\$66,253,652		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$49,456,364		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	8.33%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$4,121,364		
13	Bonus Depreciation Rate (September 2017 - December 2017)	4 months 2017 @ 50% (50%*4/12)	50.00%		
14	Bonus Depreciation Rate (January 2018 - August 2018)	8 months 2018 @ 40% (40%*8/12)	0.00%		
15	Total Bonus Depreciation Rate	Line 13 + Line 14	50.00%		
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$2,060,682		
17					
18	<u>Remaining Tax Depreciation</u>				
19	Plant Additions	Line 1	\$115,710,016		
20	Less Capital Repairs Deduction	Line 5	(\$66,253,652)		
21	Less Bonus Depreciation	Line 16 * -1	(\$2,060,682)		
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$47,395,682	\$47,395,682	\$47,395,682
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	6.677%	6.177%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,777,338	\$3,164,610	\$2,927,631
25					
26	Cost of Removal	Attachment 2 Schedule 6 GAS Line 42 Column (a) * -1	\$5,993,779		
27					
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$76,085,451	\$3,421,494	\$3,164,610

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2019

	Reference	Rate Year 1 Ending August 31, 2019 (a)	Data Year 1 Ending August 31, 2020 (b)	Data Year 2 Ending August 31, 2021 (c)
1	<u>Capital Repairs Deduction</u>			
2	Plant Additions	Schedule 11 GAS Page 3 of 23 Line 35 Column (b)	\$114,477,000	
3	Plant Eligible for Capital Repairs Deduction		\$114,477,000	
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%	
5	Capital Repairs Deduction	Line 3 * Line 4	\$65,547,648	
6				
7	<u>Bonus Depreciation</u>			
8	Plant Additions	Line 1	\$114,477,000	
9	Less Capital Repairs Deduction	Line 5	\$65,547,648	
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$48,929,352	
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%	
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0	
13	Bonus Depreciation Rate (September 2018 - December 2018)	4 months 2018 @ 40% (40%*4/12)	13.33%	
14	Bonus Depreciation Rate (January 2019 - August 2019)	8 months 2019 @ 30% (30%*8/12)	20.00%	
15	Bonus Depreciation Rate	Line 13 + Line 14	33.33%	
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$0	
17				
18				
19	<u>Remaining Tax Depreciation</u>			
20	Plant Additions	Line 1	\$114,477,000	
21	Less Capital Repairs Deduction	Line 5	(\$65,547,648)	
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$48,929,352	\$48,929,352
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%	7.219%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,834,851	\$3,532,210
25				
26	Cost of Removal	Attachment 2 Schedule 6 GAS Line 18 Column (a) *s -1	\$5,929,909	
27				
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$73,312,407	\$3,532,210
				\$3,267,013

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2020

	Reference	Data Year 1 Ending August 31, 2020 (a)	Data Year 2 Ending August 31, 2021 (b)
1	<u>Capital Repairs Deduction</u>		
2	Plant Additions	Schedule 11 GAS Page 4 of 23 Line 36 Column (b)	\$21,017,630
3	Plant Eligible for Capital Repairs Deduction		\$21,017,630
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%
5	Capital Repairs Deduction	Line 3 * Line 4	\$12,034,349
6			
7	<u>Bonus Depreciation</u>		
8	Plant Additions	Line 1	\$21,017,630
9	Less Capital Repairs Deduction	Line 5	\$12,034,349
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$8,983,281
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
13	Bonus Depreciation Rate (September 2019 - December 2019)	4 months 2019 @ 30% (30%*4/12)	10.00%
14	Bonus Depreciation Rate (January 2020 - August 2020)	8 months 2020 @ 00% (00%*8/12)	0.00%
15	Bonus Depreciation Rate	Line 13 + Line 14	10.00%
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$0
17			
18			
19	<u>Remaining Tax Depreciation</u>		
20	Plant Additions	Line 1	\$21,017,630
21	Less Capital Repairs Deduction	Line 5	(\$12,034,349)
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$8,983,281
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$336,873
25			
26	Cost of Removal	Attachment 2 Schedule 6 GAS Line 39 Column (a) * -1	\$1,088,713
27			
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$13,459,935
			\$648,503

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2021

	Reference	Data Year 2 Ending August 31, 2021 (a)
<u>Capital Repairs Deduction</u>		
1 Plant Additions	Schedule 11 GAS Page 4 of 23 Line 44 Column (b)	\$21,838,436
2		
3 Plant Eligible for Capital Repairs Deduction		\$21,838,436
4 Capital Repairs Deduction Rate	Per Tax Department	57.26%
5 Capital Repairs Deduction	Line 3 * Line 4	\$12,504,329
6		
<u>Bonus Depreciation</u>		
7 Plant Additions	Line 1	\$21,838,436
8 Less Capital Repairs Deduction	Line 5	\$12,504,329
9 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$9,334,107
10 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%
11 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
12		
13		
14		
15 Bonus Depreciation Rate		0.00%
16 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17		
18		
<u>Remaining Tax Depreciation</u>		
19 Plant Additions	Line 1	\$21,838,436
20 Less Capital Repairs Deduction	Line 5	(\$12,504,329)
21 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$9,334,107
22 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
23 Remaining Tax Depreciation	Line 23 * Line 24	\$350,029
24		
25		
26 Cost of Removal	Attachment 2 Schedule 6 GAS Line 60 Column (a) * -1	\$1,131,231
27		
28 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$13,985,589

National Grid - RI Gas
Customer Hold Harmless Credit
Rate Base Impact

			Unamortized		Deferred			
Month	Year	Deferred FIT	Investment Tax	Hold Harmless	Federal Income	ITC	Total	
(a)	(b)	DFIT Balance	Credit Balance	Total	Tax Change	Change	Change	
		(c)	(d)	(e)	(f)	(g)	(h)	
1	June	2016	\$22,928,782	\$0	\$22,928,782	(\$318,361)	\$0	(\$318,361)
2	September	2016	\$22,610,421	\$0	\$22,610,421	(\$318,361)	\$0	(\$318,361)
3	December	2016	\$22,292,061	\$0	\$22,292,061	(\$318,361)	\$0	(\$318,361)
4	March	2017	\$21,912,516	\$0	\$21,912,516	(\$379,545)	\$0	(\$379,545)
5	June	2017	\$21,532,971	\$0	\$21,532,971	(\$379,545)	\$0	(\$379,545)
6	September	2017	\$21,153,427	\$0	\$21,153,427	(\$379,545)	\$0	(\$379,545)
7	December	2017	\$20,773,882	\$0	\$20,773,882	(\$379,545)	\$0	(\$379,545)
8	March	2018	\$20,335,534	\$0	\$20,335,534	(\$438,348)	\$0	(\$438,348)
9	June	2018	\$19,897,186	\$0	\$19,897,186	(\$438,348)	\$0	(\$438,348)
10	September	2018	\$19,458,837	\$0	\$19,458,837	(\$438,348)	\$0	(\$438,348)
11	December	2018	\$19,020,489	\$0	\$19,020,489	(\$438,348)	\$0	(\$438,348)
12	March	2019	\$18,516,640	\$0	\$18,516,640	(\$503,849)	\$0	(\$503,849)
13	June	2019	\$18,012,792	\$0	\$18,012,792	(\$503,849)	\$0	(\$503,849)
14	September	2019	\$17,508,943	\$0	\$17,508,943	(\$503,849)	\$0	(\$503,849)
15	December	2019	\$17,005,095	\$0	\$17,005,095	(\$503,849)	\$0	(\$503,849)
16	March	2020	\$16,408,103	\$0	\$16,408,103	(\$596,991)	\$0	(\$596,991)
17	June	2020	\$15,811,112	\$0	\$15,811,112	(\$596,991)	\$0	(\$596,991)
18	September	2020	\$15,214,120	\$0	\$15,214,120	(\$596,991)	\$0	(\$596,991)
19	December	2020	\$14,617,129	\$0	\$14,617,129	(\$596,991)	\$0	(\$596,991)
20	March	2021	\$13,946,383	\$0	\$13,946,383	(\$670,746)	\$0	(\$670,746)
21	June	2021	\$13,275,638	\$0	\$13,275,638	(\$670,746)	\$0	(\$670,746)
22	September	2021	\$12,604,892	\$0	\$12,604,892	(\$670,746)	\$0	(\$670,746)
23	December	2021	\$11,934,147	\$0	\$11,934,147	(\$670,746)	\$0	(\$670,746)
24	March	2022	\$11,216,530	\$0	\$11,216,530	(\$717,617)	\$0	(\$717,617)
25	June	2022	\$10,498,913	\$0	\$10,498,913	(\$717,617)	\$0	(\$717,617)
26	September	2022	\$9,781,296	\$0	\$9,781,296	(\$717,617)	\$0	(\$717,617)
27	December	2022	\$9,063,679	\$0	\$9,063,679	(\$717,617)	\$0	(\$717,617)
28	March	2023	\$8,310,658	\$0	\$8,310,658	(\$753,021)	\$0	(\$753,021)
29	June	2023	\$7,557,637	\$0	\$7,557,637	(\$753,021)	\$0	(\$753,021)
30	September	2023	\$6,804,616	\$0	\$6,804,616	(\$753,021)	\$0	(\$753,021)
31	December	2023	\$6,051,595	\$0	\$6,051,595	(\$753,021)	\$0	(\$753,021)
32	March	2024	\$5,270,123	\$0	\$5,270,123	(\$781,472)	\$0	(\$781,472)
33	June	2024	\$4,488,651	\$0	\$4,488,651	(\$781,472)	\$0	(\$781,472)
34	September	2024	\$3,707,179	\$0	\$3,707,179	(\$781,472)	\$0	(\$781,472)
35	December	2024	\$2,925,707	\$0	\$2,925,707	(\$781,472)	\$0	(\$781,472)
36	March	2025	\$2,103,962	\$0	\$2,103,962	(\$821,746)	\$0	(\$821,746)
37	June	2025	\$1,282,216	\$0	\$1,282,216	(\$821,746)	\$0	(\$821,746)
38	September	2025	\$460,470	\$0	\$460,470	(\$821,746)	\$0	(\$821,746)
39	December	2025	(\$361,276)	\$0	(\$361,276)	(\$821,746)	\$0	(\$821,746)
40	March	2026	(\$859,326)	\$0	(\$859,326)	(\$498,050)	\$0	(\$498,050)
41	June	2026	(\$1,357,377)	\$0	(\$1,357,377)	(\$498,050)	\$0	(\$498,050)
42	September	2026	(\$1,855,427)	\$0	(\$1,855,427)	(\$498,050)	\$0	(\$498,050)
43	December	2026	(\$2,353,477)	\$0	(\$2,353,477)	(\$498,050)	\$0	(\$498,050)
44	March	2027	(\$2,394,903)	\$0	(\$2,394,903)	(\$41,426)	\$0	(\$41,426)
45	June	2027	(\$2,436,329)	\$0	(\$2,436,329)	(\$41,426)	\$0	(\$41,426)
46	September	2027	(\$2,477,755)	\$0	(\$2,477,755)	(\$41,426)	\$0	(\$41,426)
47	December	2027	(\$2,519,181)	\$0	(\$2,519,181)	(\$41,426)	\$0	(\$41,426)
48	March	2028	(\$2,445,890)	\$0	(\$2,445,890)	\$73,292	\$0	\$73,292
49	June	2028	(\$2,372,598)	\$0	(\$2,372,598)	\$73,292	\$0	\$73,292
50	September	2028	(\$2,299,307)	\$0	(\$2,299,307)	\$73,292	\$0	\$73,292
51	December	2028	(\$2,226,015)	\$0	(\$2,226,015)	\$73,292	\$0	\$73,292

National Grid - RI Gas
Customer Hold Harmless Credit
Rate Base Impact

	Month	Year	Deferred FIT DFIT Balance	Unamortized Investment Tax Credit Balance	Hold Harmless Total	Deferred Federal Income Tax Change	ITC Change	Total Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	March	2029	(\$2,152,724)	\$0	(\$2,152,724)	\$73,291	\$0	\$73,291
2	June	2029	(\$2,079,433)	\$0	(\$2,079,433)	\$73,291	\$0	\$73,291
3	September	2029	(\$2,006,143)	\$0	(\$2,006,143)	\$73,291	\$0	\$73,291
4	December	2029	(\$1,932,852)	\$0	(\$1,932,852)	\$73,291	\$0	\$73,291
5	March	2030	(\$1,871,230)	\$0	(\$1,871,230)	\$61,621	\$0	\$61,621
6	June	2030	(\$1,809,609)	\$0	(\$1,809,609)	\$61,621	\$0	\$61,621
7	September	2030	(\$1,747,988)	\$0	(\$1,747,988)	\$61,621	\$0	\$61,621
8	December	2030	(\$1,686,367)	\$0	(\$1,686,367)	\$61,621	\$0	\$61,621
9	March	2031	(\$1,628,755)	\$0	(\$1,628,755)	\$57,611	\$0	\$57,611
10	June	2031	(\$1,571,144)	\$0	(\$1,571,144)	\$57,611	\$0	\$57,611
11	September	2031	(\$1,513,533)	\$0	(\$1,513,533)	\$57,611	\$0	\$57,611
12	December	2031	(\$1,455,922)	\$0	(\$1,455,922)	\$57,611	\$0	\$57,611
13	March	2032	(\$1,398,473)	\$0	(\$1,398,473)	\$57,449	\$0	\$57,449
14	June	2032	(\$1,341,024)	\$0	(\$1,341,024)	\$57,449	\$0	\$57,449
15	September	2032	(\$1,283,574)	\$0	(\$1,283,574)	\$57,449	\$0	\$57,449
16	December	2032	(\$1,226,125)	\$0	(\$1,226,125)	\$57,449	\$0	\$57,449
17	March	2033	(\$1,168,891)	\$0	(\$1,168,891)	\$57,234	\$0	\$57,234
18	June	2033	(\$1,111,657)	\$0	(\$1,111,657)	\$57,234	\$0	\$57,234
19	September	2033	(\$1,054,423)	\$0	(\$1,054,423)	\$57,234	\$0	\$57,234
20	December	2033	(\$997,190)	\$0	(\$997,190)	\$57,234	\$0	\$57,234
21	March	2034	(\$953,205)	\$0	(\$953,205)	\$43,984	\$0	\$43,984
22	June	2034	(\$909,221)	\$0	(\$909,221)	\$43,984	\$0	\$43,984
23	September	2034	(\$865,237)	\$0	(\$865,237)	\$43,984	\$0	\$43,984
24	December	2034	(\$821,253)	\$0	(\$821,253)	\$43,984	\$0	\$43,984
25	March	2035	(\$779,574)	\$0	(\$779,574)	\$41,678	\$0	\$41,678
26	June	2035	(\$737,896)	\$0	(\$737,896)	\$41,678	\$0	\$41,678
27	September	2035	(\$696,218)	\$0	(\$696,218)	\$41,678	\$0	\$41,678
28	December	2035	(\$654,540)	\$0	(\$654,540)	\$41,678	\$0	\$41,678
29	March	2036	(\$614,040)	\$0	(\$614,040)	\$40,500	\$0	\$40,500
30	June	2036	(\$573,539)	\$0	(\$573,539)	\$40,500	\$0	\$40,500
31	September	2036	(\$533,039)	\$0	(\$533,039)	\$40,500	\$0	\$40,500
32	December	2036	(\$492,539)	\$0	(\$492,539)	\$40,500	\$0	\$40,500
33	March	2037	(\$453,832)	\$0	(\$453,832)	\$38,707	\$0	\$38,707
34	June	2037	(\$415,126)	\$0	(\$415,126)	\$38,707	\$0	\$38,707
35	September	2037	(\$376,419)	\$0	(\$376,419)	\$38,707	\$0	\$38,707
36	December	2037	(\$337,713)	\$0	(\$337,713)	\$38,707	\$0	\$38,707
37	March	2038	(\$299,432)	\$0	(\$299,432)	\$38,281	\$0	\$38,281
38	June	2038	(\$261,151)	\$0	(\$261,151)	\$38,281	\$0	\$38,281
39	September	2038	(\$222,870)	\$0	(\$222,870)	\$38,281	\$0	\$38,281
40	December	2038	(\$184,589)	\$0	(\$184,589)	\$38,281	\$0	\$38,281
41	March	2039	(\$147,789)	\$0	(\$147,789)	\$36,800	\$0	\$36,800
42	June	2039	(\$110,988)	\$0	(\$110,988)	\$36,800	\$0	\$36,800
43	September	2039	(\$74,188)	\$0	(\$74,188)	\$36,800	\$0	\$36,800
44	December	2039	(\$37,387)	\$0	(\$37,387)	\$36,800	\$0	\$36,800
45	March	2040	(\$8,127)	\$0	(\$8,127)	\$29,260	\$0	\$29,260
46	June	2040	\$21,133	\$0	\$21,133	\$29,260	\$0	\$29,260
47	September	2040	\$50,393	\$0	\$50,393	\$29,260	\$0	\$29,260
48	December	2040	\$79,653	\$0	\$79,653	\$29,260	\$0	\$29,260
49	March	2041	\$76,145	\$0	\$76,145	(\$3,508)	\$0	(\$3,508)
50	June	2041	\$72,636	\$0	\$72,636	(\$3,508)	\$0	(\$3,508)
51	September	2041	\$69,128	\$0	\$69,128	(\$3,508)	\$0	(\$3,508)

National Grid - RI Gas
Customer Hold Harmless Credit
Rate Base Impact

	Month	Year	Deferred FIT DFIT Balance	Unamortized Investment Tax Credit Balance	Hold Harmless Total	Deferred Federal Income Tax Change	ITC Change	Total Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	December	2041	\$65,619	\$0	\$65,619	(\$3,508)	\$0	(\$3,508)
2	March	2042	\$60,603	\$0	\$60,603	(\$5,016)	\$0	(\$5,016)
3	June	2042	\$55,587	\$0	\$55,587	(\$5,016)	\$0	(\$5,016)
4	September	2042	\$50,571	\$0	\$50,571	(\$5,016)	\$0	(\$5,016)
5	December	2042	\$45,555	\$0	\$45,555	(\$5,016)	\$0	(\$5,016)
6	March	2043	\$40,241	\$0	\$40,241	(\$5,314)	\$0	(\$5,314)
7	June	2043	\$34,928	\$0	\$34,928	(\$5,314)	\$0	(\$5,314)
8	September	2043	\$29,614	\$0	\$29,614	(\$5,314)	\$0	(\$5,314)
9	December	2043	\$24,300	\$0	\$24,300	(\$5,314)	\$0	(\$5,314)
10	March	2044	\$17,124	\$0	\$17,124	(\$7,177)	\$0	(\$7,177)
11	June	2044	\$9,947	\$0	\$9,947	(\$7,177)	\$0	(\$7,177)
12	September	2044	\$2,770	\$0	\$2,770	(\$7,177)	\$0	(\$7,177)
13	December	2044	(\$4,406)	\$0	(\$4,406)	(\$7,177)	\$0	(\$7,177)
14	March	2045	(\$7,558)	\$0	(\$7,558)	(\$3,152)	\$0	(\$3,152)
15	June	2045	(\$10,709)	\$0	(\$10,709)	(\$3,152)	\$0	(\$3,152)
16	September	2045	(\$13,861)	\$0	(\$13,861)	(\$3,152)	\$0	(\$3,152)
17	December	2045	(\$17,013)	\$0	(\$17,013)	(\$3,152)	\$0	(\$3,152)
18	March	2046	(\$16,720)	\$0	(\$16,720)	\$292	\$0	\$292
19	June	2046	(\$16,428)	\$0	(\$16,428)	\$292	\$0	\$292
20	September	2046	(\$16,135)	\$0	(\$16,135)	\$292	\$0	\$292
21	December	2046	(\$15,843)	\$0	(\$15,843)	\$292	\$0	\$292
22	March	2047	(\$15,315)	\$0	(\$15,315)	\$528	\$0	\$528
23	June	2047	(\$14,787)	\$0	(\$14,787)	\$528	\$0	\$528
24	September	2047	(\$14,259)	\$0	(\$14,259)	\$528	\$0	\$528
25	December	2047	(\$13,731)	\$0	(\$13,731)	\$528	\$0	\$528
26	March	2048	(\$13,203)	\$0	(\$13,203)	\$528	\$0	\$528
27	June	2048	(\$12,675)	\$0	(\$12,675)	\$528	\$0	\$528
28	September	2048	(\$12,147)	\$0	(\$12,147)	\$528	\$0	\$528
29	December	2048	(\$11,619)	\$0	(\$11,619)	\$528	\$0	\$528
30	March	2049	(\$11,091)	\$0	(\$11,091)	\$528	\$0	\$528
31	June	2049	(\$10,563)	\$0	(\$10,563)	\$528	\$0	\$528
32	September	2049	(\$10,036)	\$0	(\$10,036)	\$528	\$0	\$528
33	December	2049	(\$9,508)	\$0	(\$9,508)	\$528	\$0	\$528
34	March	2050	(\$8,980)	\$0	(\$8,980)	\$528	\$0	\$528
35	June	2050	(\$8,452)	\$0	(\$8,452)	\$528	\$0	\$528
36	September	2050	(\$7,924)	\$0	(\$7,924)	\$528	\$0	\$528
37	December	2050	(\$7,396)	\$0	(\$7,396)	\$528	\$0	\$528
38	March	2051	(\$6,868)	\$0	(\$6,868)	\$528	\$0	\$528
39	June	2051	(\$6,340)	\$0	(\$6,340)	\$528	\$0	\$528
40	September	2051	(\$5,812)	\$0	(\$5,812)	\$528	\$0	\$528
41	December	2051	(\$5,284)	\$0	(\$5,284)	\$528	\$0	\$528
42	March	2052	(\$4,756)	\$0	(\$4,756)	\$528	\$0	\$528
43	June	2052	(\$4,228)	\$0	(\$4,228)	\$528	\$0	\$528
44	September	2052	(\$3,700)	\$0	(\$3,700)	\$528	\$0	\$528
45	December	2052	(\$3,173)	\$0	(\$3,173)	\$528	\$0	\$528
46	March	2053	(\$2,645)	\$0	(\$2,645)	\$528	\$0	\$528
47	June	2053	(\$2,117)	\$0	(\$2,117)	\$528	\$0	\$528
48	September	2053	(\$1,589)	\$0	(\$1,589)	\$528	\$0	\$528
49	December	2053	(\$1,061)	\$0	(\$1,061)	\$528	\$0	\$528
50	March	2054	(\$796)	\$0	(\$796)	\$265	\$0	\$265
51	June	2054	(\$530)	\$0	(\$530)	\$265	\$0	\$265

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-12

Labor

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

		Test Year Ended June 30, 2017			Normalizing Adjustments to Test Year			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
<u>Provider Company:</u>										
1	Narragansett Electric Company	\$38,831,791	\$19,786,961	\$19,044,830	(\$2,311,735)	\$791,508	(\$3,103,243)	\$36,520,056	\$20,578,469	\$15,941,586
2	National Grid USA Service Company	\$50,101,582	\$33,639,835	\$16,461,747	(\$13,520,828)	(\$10,780,581)	(\$2,740,246)	\$36,580,754	\$22,859,254	\$13,721,500
3	All Other Companies	\$1,845,184	\$1,329,452	\$515,732	(\$202,500)	(\$204,695)	\$2,195	\$1,642,684	\$1,124,757	\$517,927
4	Total	<u>\$90,778,557</u>	<u>\$54,756,249</u>	<u>\$36,022,308</u>	<u>(\$16,035,064)</u>	<u>(\$10,193,769)</u>	<u>(\$5,841,295)</u>	<u>\$74,743,494</u>	<u>\$44,562,480</u>	<u>\$30,181,014</u>
5										
6										
7	<u>Operation:</u>									
8	Production Expenses	\$0	\$0	\$0	(\$43,352)	(\$43,352)	\$0	(\$43,352)	(\$43,352)	\$0
9	Power Production Expenses	\$40	\$0	\$40	(\$2)	\$0	(\$2)	\$38	\$0	\$38
10	Natural Gas Storage, Terminating	\$2,302,746	\$0	\$2,302,746	(\$894,612)	\$0	(\$894,612)	\$1,408,133	\$0	\$1,408,133
11	and Processing Exp.									
12	Transmission Expenses	\$4,363,087	\$4,357,614	\$5,473	(\$5,148,744)	(\$5,143,349)	(\$5,396)	(\$785,658)	(\$785,735)	\$77
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$27,782,414	\$11,603,931	\$16,178,484	(\$4,949,387)	\$816,924	(\$5,766,311)	\$22,833,027	\$12,420,854	\$10,412,173
15	Customer Accounts Expenses	\$7,778,674	\$4,595,462	\$3,183,211	(\$622,965)	(\$373,120)	(\$249,845)	\$7,155,709	\$4,222,343	\$2,933,366
16	Customer Service and	\$1,328,073	\$909,906	\$418,167	(\$263,545)	(\$160,413)	(\$103,132)	\$1,064,528	\$749,493	\$315,035
17	Informational Expenses									
18	Sales Expenses	\$950,199	\$408,619	\$541,581	(\$590,160)	(\$419,462)	(\$170,698)	\$360,039	(\$10,844)	\$370,883
19	Administrative & General Expenses	<u>\$27,297,462</u>	<u>\$19,729,562</u>	<u>\$7,567,901</u>	<u>(\$1,018,880)</u>	<u>(\$2,497,010)</u>	<u>\$1,478,130</u>	<u>\$26,278,582</u>	<u>\$17,232,551</u>	<u>\$9,046,031</u>
20	Sub Total	<u>\$71,802,695</u>	<u>\$41,605,093</u>	<u>\$30,197,602</u>	<u>(\$13,531,648)</u>	<u>(\$7,819,782)</u>	<u>(\$5,711,865)</u>	<u>\$58,271,047</u>	<u>\$33,785,310</u>	<u>\$24,485,737</u>
21										
22	<u>Maintenance:</u>									
23	Transmission Expenses	\$1,084,676	\$1,021,494	\$63,182	(\$692,708)	(\$978,863)	\$286,156	\$391,969	\$42,631	\$349,338
24	Distribution Expenses	\$17,772,833	\$12,016,514	\$5,756,319	(\$1,792,003)	(\$1,376,611)	(\$415,392)	\$15,980,830	\$10,639,903	\$5,340,927
25	Administrative & General Expenses	<u>\$118,353</u>	<u>\$113,149</u>	<u>\$5,205</u>	<u>(\$18,706)</u>	<u>(\$18,513)</u>	<u>(\$193)</u>	<u>\$99,648</u>	<u>\$94,636</u>	<u>\$5,012</u>
26	Sub Total	<u>\$18,975,863</u>	<u>\$13,151,156</u>	<u>\$5,824,706</u>	<u>(\$2,503,416)</u>	<u>(\$2,373,987)</u>	<u>(\$129,429)</u>	<u>\$16,472,447</u>	<u>\$10,777,170</u>	<u>\$5,695,277</u>
27										
28	TOTAL	<u>\$90,778,557</u>	<u>\$54,756,249</u>	<u>\$36,022,308</u>	<u>(\$16,035,064)</u>	<u>(\$10,193,769)</u>	<u>(\$5,841,295)</u>	<u>\$74,743,494</u>	<u>\$44,562,480</u>	<u>\$30,181,014</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Per Company Books

Line Notes

- 1(e)-(f) Sum of Page 5, Lines 2, 6, 9, 12, 15, 18, 21, 25, and 28
2(e)-(f) Sum of Page 5, Lines 3, 5, 7, 10, 13, 16, 19, 22, 24, 26, and 29
3(e)-(f) Sum of Page 5, Lines 4, 8, 11, 14, 17, 20, 23, 27, and 30

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

		Test Year Ended June 30, 2017			Pro forma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
<u>Provider Company:</u>										
1	Narragansett Electric Company	\$36,520,056	\$20,578,469	\$15,941,586	\$5,330,260	\$3,918,056	\$1,412,204	\$41,850,316	\$24,496,525	\$17,353,791
2	National Grid USA Service Company	\$36,580,754	\$22,859,254	\$13,721,500	\$4,968,262	\$3,135,164	\$1,833,098	\$41,549,016	\$25,994,418	\$15,554,598
3	All Other Companies	\$1,642,684	\$1,124,757	\$517,927	\$131,040	\$91,778	\$39,263	\$1,773,724	\$1,216,535	\$557,190
4	Total	<u>\$74,743,494</u>	<u>\$44,562,480</u>	<u>\$30,181,014</u>	<u>\$10,429,562</u>	<u>\$7,144,998</u>	<u>\$3,284,565</u>	<u>\$85,173,056</u>	<u>\$51,707,478</u>	<u>\$33,465,578</u>
5										
6										
7	<u>Operation:</u>									
8	Production Expenses	(\$43,352)	(\$43,352)	\$0	(\$6,951)	(\$6,951)	\$0	(\$50,303)	(\$50,303)	\$0
9	Power Production Expenses	\$38	\$0	\$38	\$4	\$0	\$4	\$43	\$0	\$43
10	Natural Gas Storage, Terminating	\$1,408,133	\$0	\$1,408,133	\$153,246	\$0	\$153,246	\$1,561,379	\$0	\$1,561,379
11	and Processing Exp.									
12	Transmission Expenses	(\$785,658)	(\$785,735)	\$77	(\$125,974)	(\$125,982)	\$8	(\$911,632)	(\$911,717)	\$86
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$22,833,027	\$12,420,854	\$10,412,173	\$3,124,663	\$1,991,518	\$1,133,145	\$25,957,690	\$14,412,372	\$11,545,318
15	Customer Accounts Expenses	\$7,155,709	\$4,222,343	\$2,933,366	\$996,231	\$676,996	\$319,235	\$8,151,940	\$4,899,339	\$3,252,601
16	Customer Service and	\$1,064,528	\$749,493	\$315,035	\$154,456	\$120,171	\$34,285	\$1,218,984	\$869,664	\$349,320
17	Informational Expenses									
18	Sales Expenses	\$360,039	(\$10,844)	\$370,883	\$38,624	(\$1,739)	\$40,363	\$398,663	(\$12,582)	\$411,246
19	Administrative & General Expenses	<u>\$26,278,582</u>	<u>\$17,232,551</u>	<u>\$9,046,031</u>	<u>\$3,747,478</u>	<u>\$2,763,009</u>	<u>\$984,469</u>	<u>\$30,026,060</u>	<u>\$19,995,560</u>	<u>\$10,030,500</u>
20	Sub Total	<u>\$58,271,047</u>	<u>\$33,785,310</u>	<u>\$24,485,737</u>	<u>\$8,081,777</u>	<u>\$5,417,023</u>	<u>\$2,664,754</u>	<u>\$66,352,824</u>	<u>\$39,202,333</u>	<u>\$27,150,491</u>
21										
22	<u>Maintenance:</u>									
23	Transmission Expenses	\$391,969	\$42,631	\$349,338	\$44,853	\$6,835	\$38,018	\$436,822	\$49,466	\$387,356
24	Distribution Expenses	\$15,980,830	\$10,639,903	\$5,340,927	\$2,287,213	\$1,705,966	\$581,247	\$18,268,043	\$12,345,869	\$5,922,174
25	Administrative & General Expenses	\$99,648	\$94,636	\$5,012	\$15,719	\$15,174	\$545	\$115,367	\$109,810	\$5,557
26	Sub Total	<u>\$16,472,447</u>	<u>\$10,777,170</u>	<u>\$5,695,277</u>	<u>\$2,347,785</u>	<u>\$1,727,975</u>	<u>\$619,810</u>	<u>\$18,820,232</u>	<u>\$12,505,145</u>	<u>\$6,315,087</u>
27										
28	TOTAL	<u>\$74,743,494</u>	<u>\$44,562,480</u>	<u>\$30,181,014</u>	<u>\$10,429,562</u>	<u>\$7,144,998</u>	<u>\$3,284,565</u>	<u>\$85,173,056</u>	<u>\$51,707,477</u>	<u>\$33,465,578</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Page 1, Columns (h)-(i)
(e)-(f) Page 5, Lines 37(b) through 39(c)

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

	Rate Year Ending August 31, 2019 Electric	Adjustments to Reflect Conditions in Rate Year Electric	Data Year 1 Ending August 31, 2020 Electric	Adjustments to Reflect Conditions in Rate Year Electric	Data Year 2 Ending August 31, 2021 Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<u>Provider Company:</u>					
1 Narragansett Electric Company	\$24,496,525	\$917,071	\$25,413,596	\$717,692	\$26,131,287
2 National Grid USA Service Company	\$25,994,418	\$902,636	\$26,897,054	\$876,049	\$27,773,103
3 All Other Companies	\$1,216,535	\$33,790	\$1,250,325	\$28,742	\$1,279,067
4 Total	<u>\$51,707,478</u>	<u>\$1,853,496</u>	<u>\$53,560,974</u>	<u>\$1,622,483</u>	<u>\$55,183,457</u>
5					
6					
7 <u>Operation:</u>					
8 Production Expenses	(\$50,303)	(\$1,803)	(\$52,106)	(\$1,578)	(\$53,684)
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	(\$911,717)	(\$32,681)	(\$944,398)	(\$28,608)	(\$973,006)
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$14,412,372	\$516,623	\$14,928,995	\$452,233	\$15,381,228
15 Customer Accounts Expenses	\$4,899,339	\$175,621	\$5,074,960	\$153,732	\$5,228,692
16 Customer Service and Informational Expenses	\$869,664	\$31,174	\$900,838	\$27,288	\$928,126
18 Sales Expenses	(\$12,582)	(\$451)	(\$13,033)	(\$395)	(\$13,428)
19 Administrative & General Expenses	<u>\$19,995,560</u>	<u>\$716,757</u>	<u>\$20,712,317</u>	<u>\$627,423</u>	<u>\$21,339,740</u>
20 Sub Total	<u>\$39,202,333</u>	<u>\$1,405,239</u>	<u>\$40,607,572</u>	<u>\$1,230,095</u>	<u>\$41,837,668</u>
21					
22 <u>Maintenance:</u>					
23 Transmission Expenses	\$49,466	\$1,773	\$51,239	\$1,552	\$52,792
24 Distribution Expenses	\$12,345,869	\$442,548	\$12,788,416	\$387,390	\$13,175,807
25 Administrative & General Expenses	\$109,810	\$3,936	\$113,746	\$3,446	\$117,191
26 Sub Total	<u>\$12,505,145</u>	<u>\$448,257</u>	<u>\$12,953,402</u>	<u>\$392,388</u>	<u>\$13,345,790</u>
27					
28 TOTAL	<u>\$51,707,477</u>	<u>\$1,853,496</u>	<u>\$53,560,974</u>	<u>\$1,622,483</u>	<u>\$55,183,457</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Lines 46(b) through 48(b)
- (d) Page 5, Lines 55(b) through 57(b)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<u>Provider Company:</u>					
1 Narragansett Electric Company	\$17,353,791	\$846,877	\$18,200,667	\$549,800	\$18,750,467
2 National Grid USA Service Company	\$15,554,598	\$545,776	\$16,100,375	\$502,841	\$16,603,216
3 All Other Companies	\$557,190	\$15,589	\$572,779	\$13,325	\$586,104
4 Total	<u>\$33,465,578</u>	<u>\$1,408,242</u>	<u>\$34,873,821</u>	<u>\$1,065,966</u>	<u>\$35,939,787</u>
5					
6					
7 <u>Operation:</u>					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$43	\$2	\$44	\$1	\$46
10 Natural Gas Storage, Terminating	\$1,561,379	\$65,703	\$1,627,082	\$49,734	\$1,676,816
11 and Processing Exp.					
12 Transmission Expenses	\$86	\$4	\$89	\$3	\$92
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$11,545,318	\$485,831	\$12,031,148	\$367,749	\$12,398,897
15 Customer Accounts Expenses	\$3,252,601	\$136,870	\$3,389,471	\$103,604	\$3,493,075
16 Customer Service and	\$349,320	\$14,700	\$364,020	\$11,127	\$375,146
17 Informational Expenses					
18 Sales Expenses	\$411,246	\$17,305	\$428,551	\$13,099	\$441,650
19 Administrative & General Expenses	<u>\$10,030,500</u>	<u>\$422,087</u>	<u>\$10,452,587</u>	<u>\$319,498</u>	<u>\$10,772,084</u>
20 Sub Total	<u>\$27,150,491</u>	<u>\$1,142,501</u>	<u>\$28,292,993</u>	<u>\$864,814</u>	<u>\$29,157,807</u>
21					
22 <u>Maintenance:</u>					
23 Transmission Expenses	\$387,356	\$16,300	\$403,656	\$12,338	\$415,994
24 Distribution Expenses	\$5,922,174	\$249,207	\$6,171,381	\$188,637	\$6,360,018
25 Administrative & General Expenses	\$5,557	\$234	\$5,791	\$177	\$5,968
26 Sub Total	<u>\$6,315,087</u>	<u>\$265,741</u>	<u>\$6,580,828</u>	<u>\$201,152</u>	<u>\$6,781,980</u>
27					
28 TOTAL	<u>\$33,465,578</u>	<u>\$1,408,242</u>	<u>\$34,873,821</u>	<u>\$1,065,966</u>	<u>\$35,939,787</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Lines 46(c) through 48(c)
(d) Page 5, Lines 55(c) through 57(c)

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

Explanation of Adjustments:		Provider Company	Total (a)	Electric (b)	Gas (c)	
1	<u>Page 1</u>	<u>Adjustments: (to normalize Historic Year)</u>				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$1,178,434)	(\$1,178,434)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$6,844,426)	(\$6,844,426)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$84,203)	(\$84,203)	\$0
5		Vegetation Management expense	National Grid USA Service Company	(\$277,467)	(\$277,467)	\$0
6		Inspection & Maintenance	Narragansett Electric Company	(\$327,886)	(\$327,886)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$2,827)	(\$2,827)	\$0
8		Inspection & Maintenance	All Other Companies	(\$60,920)	(\$60,920)	\$0
9		Elevate portion of Variable Pay paid at 160% of target; reduce to target	Narragansett Electric Company	(\$81,894)	(\$67,438)	(\$14,456)
10		Elevate portion of Variable Pay paid at 160% of target; reduce to target	National Grid USA Service Company	(\$970,110)	(\$614,504)	(\$355,607)
11		Elevate portion of Variable Pay paid at 160% of target; reduce to target	All Other Companies	(\$6,024)	(\$4,180)	(\$1,844)
12		Normalize Union Variable Pay to target	Narragansett Electric Company	(\$119,783)	(\$15,657)	(\$104,125)
13		Normalize Union Variable Pay to target	National Grid USA Service Company	(\$36,460)	(\$15,051)	(\$21,409)
14		Normalize Union Variable Pay to target	All Other Companies	\$3,612	(\$2,899)	\$6,511
15		Reclass Misc Pay (to)/from Affiliates	Narragansett Electric Company	\$624,738	\$473,880	\$150,857
16		Reclass Misc Pay (to)/from Affiliates	National Grid USA Service Company	(\$621,523)	(\$471,442)	(\$150,081)
17		Reclass Misc Pay (to)/from Affiliates	All Other Companies	(\$3,214)	(\$2,438)	(\$776)
18		Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	Narragansett Electric Company	(\$64,727)	(\$64,727)	\$0
19		Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	National Grid USA Service Company	\$64,394	\$64,394	\$0
20		Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	All Other Companies	\$333	\$333	\$0
21		Major Storm Normalization	Narragansett Electric Company	(\$591,080)	(\$591,080)	\$0
22		Major Storm Normalization	National Grid USA Service Company	(\$370,308)	(\$370,308)	\$0
23		Major Storm Normalization	All Other Companies	(\$51,141)	(\$51,141)	\$0
24		Standard Offer Service (SOS) Admin Costs	National Grid USA Service Company	(\$217,804)	(\$217,804)	\$0
25		Segment Reclassification	Narragansett Electric Company	\$0	\$2,562,849	(\$2,562,849)
26		Segment Reclassification	National Grid USA Service Company	(\$0)	\$646,585	(\$646,585)
27		Segment Reclassification	All Other Companies	(\$0)	\$752	(\$752)
28		GCR Labor Adjustment	Narragansett Electric Company	(\$572,670)	\$0	(\$572,670)
29		GCR Labor Adjustment	National Grid USA Service Company	(\$256,209)	\$0	(\$256,209)
30		GCR Labor Adjustment	All Other Companies	(\$944)	\$0	(\$944)
31		A&G reclass to capital	National Grid USA Service Company	(\$3,988,086)	(\$2,677,731)	(\$1,310,355)
32		TOTAL		<u>(\$16,035,064)</u>	<u>(\$10,193,769)</u>	<u>(\$5,841,295)</u>
33						
34	<u>Page 2</u>	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
35						
36						
37		Adjustments to Rate Year	Narragansett Electric Company	\$5,330,260	\$3,918,056	\$1,412,204
38		Adjustments to Rate Year	National Grid USA Service Company	\$4,968,262	\$3,135,164	\$1,833,098
39		Adjustments to Rate Year	All Other Companies	\$131,040	\$91,778	\$39,263
40						
41		TOTAL		<u>\$10,429,562</u>	<u>\$7,144,998</u>	<u>\$3,284,565</u>
42						
43	<u>Page 3 and</u>	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
44						
45						
46		Adjustments to Rate Year	Narragansett Electric Company	\$1,763,947	\$917,071	\$846,877
47		Adjustments to Rate Year	National Grid USA Service Company	\$1,448,412	\$902,636	\$545,776
48		Adjustments to Rate Year	All Other Companies	\$49,380	\$33,790	\$15,589
49						
50		TOTAL		<u>\$3,261,739</u>	<u>\$1,853,496</u>	<u>\$1,408,242</u>
51						
52	<u>Page 3 and</u>	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
53						
54						
55		Adjustments to Rate Year	Narragansett Electric Company	\$1,267,491	\$717,692	\$549,800
56		Adjustments to Rate Year	National Grid USA Service Company	\$1,378,890	\$876,049	\$502,841
57		Adjustments to Rate Year	All Other Companies	\$42,068	\$28,742	\$13,325
58						
59		TOTAL		<u>\$2,688,449</u>	<u>\$1,622,483</u>	<u>\$1,065,966</u>

Line Notes

37(b) Page 6, Line 42
37(c) Page 7, Line 42
38(b) Page 8, Line 46
38(c) Page 9, Line 46
39(b) Page 10, Line 46
39(c) Page 11, Line 46
46(b) Page 6, Line 52
46(c) Page 7, Line 52
47(b) Page 8, Line 56
47(c) Page 9, Line 56
48(b) Page 10, Line 56
48(c) Page 11, Line 56
55(b) Page 6, Line 62
55(c) Page 7, Line 62
56(b) Page 8, Line 66
56(c) Page 9, Line 66
57(b) Page 10, Line 66
57(c) Page 11, Line 66

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

Line	Description	Rate	Portion of		Union	Non-Union	Rate Year	Test Year
		Electric	Year	Electric	Electric	Electric	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)	
1	Test Year Total Base Wages			\$27,531,083	\$5,030,740		\$32,561,823	
2	Less Test Year Capitalized Wages			\$14,546,081	\$2,776,857		\$17,322,938	
3	Test Year O&M Wages			\$12,985,002	\$2,253,883		\$15,238,885	
4	O&M Portion			47.16%	44.80%		46.80%	
5								
6	Test Year O&M Variable Pay			\$114,710	\$509,683		\$624,393	
7	Test Year O&M Overtime Wages			\$4,692,596	\$22,595		\$4,715,191	
8	Total Test Year Narragansett Electric Company O&M Wages			\$17,792,308	\$2,786,161		\$20,578,469	
9								
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$23,845,332	\$4,733,253	\$28,578,585		
11	Normalize employees serving the electric business from the gas segment			\$5,895,635	\$609,838	\$6,505,473		
12	Test Year Temporary and Seasonal Employees			\$466,499	\$5,921	\$472,420		
13	Incremental Full Time Equivalents			\$1,593,548	\$227,574	\$1,821,122		
14	Vacancies			\$1,490,756	\$101,000	\$1,591,756		
15	Total Steady State Wages at 06/30/17			\$33,291,771	\$5,677,586	\$38,969,357		
16								
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.34%	100.00%	\$113,192		\$113,192		
18	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$206,664	\$206,664		
19								
20	Subtotal			\$33,404,963	\$5,884,250	\$39,289,213		
21								
22	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.53%	100.00%	\$845,146		\$845,146		
23	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$176,528	\$176,528		
24								
25	Subtotal			\$34,250,109	\$6,060,778	\$40,310,886		
26								
27	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.74%	16.99%	\$159,443		\$159,443		
28	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$30,892	\$30,892		
29								
30	Rate Year 8/31/2019 Total Base Wages			\$34,409,552	\$6,091,669	\$40,501,221		
31								
32	Rate Year 8/31/2019 O&M Base Wages			\$16,227,545	\$2,729,068	\$18,956,612		
33								
34	Test Year O&M Non-Financial Variable Pay			\$114,710	\$509,683	\$624,393		
35	Test Year O&M Overtime Wages			\$4,692,596	\$22,595	\$4,715,191		
36	Increase Through Rate Year			3.36%	7.29%			
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$3,854	\$37,156	\$41,010		
38	Impact of O&M Overtime Wages Increase Through Rate Year			\$157,671	\$1,647	\$159,318		
39								
40	Rate Year 8/31/2019 O&M Wages			\$21,196,376	\$3,300,149	\$24,496,525		\$24,496,525
41								
42	Narragansett Electric Company Wage Adjustment 8/31/2019							\$3,918,056
43								
44	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$326,691	\$0	\$326,691		
45	Incremental Full Time Equivalents, O&M portion			\$154,067	\$0	\$154,067		
46								
47	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.11%	100.00%	\$663,999		\$663,999		
48	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$99,004	\$99,004		
49								
50	Rate Year 8/31/2020 O&M Wages			\$22,014,442	\$3,399,153	\$25,413,595		\$25,413,595
51								
52	Narragansett Electric Company Wage Adjustment 8/31/2020							\$917,071
53								
54	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$34,937	\$0	\$34,937		
55	Incremental Full Time Equivalents, O&M portion			\$16,476	\$0	\$16,476		
56								
57	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.72%	100.00%	\$599,241		\$599,241		
58	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$101,975	\$101,975		
59								
60	Rate Year 8/31/2021 O&M Wages			\$22,630,159	\$3,501,128	\$26,131,287		\$26,131,287
61								
62	Narragansett Electric Company Wage Adjustment 8/31/2021							\$717,692

Line Notes

1-8	Worksheet-4, Page 1	37	Line 34 x Line 36
10	Annualized wages based on June 30, 2017 employee complement and annual salaries	38	Line 35 x Line 36
11	Worksheet-4, Page 9	40	Sum of Lines 32 through 35 + Line 37 + Line 38
12	Per Company books	42	Line 40(f) - Line 8(f)
13	Worksheet-4, Page 10	44	Worksheet-4, Page 10
14	Per Human Resources	45	Line 4 x Line 44
15	Sum of Lines 10 through 14	47-48	(Line 40 + Line 45) x Column (a) x Column (b) Line 47 or Line 48, respectively
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively	50	Line 40 + Sum of Lines 45 through 48
20	Sum of Lines 15 through 18	52	Line 50(f) - Line 40(f)
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively	54	Worksheet-4, Page 10
25	Sum of Lines 20 through 23	55	Line 4 x Line 54
27-28	Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively	57-58	(Line 50 + Line 55) x Column (a) x Column (b) Line 57 or Line 58, respectively
30	Sum of Lines 25 through 28	60	Line 50 + Sum of Lines 55 through 58
32	Line 4 x Line 30	62	Line 60(f) - Line 50(f)
34	Line 6 - Band A & B Financial Variable Pay, Worksheet-4, Page 4		
35	Line 7		
36	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) x (1 + Column (a) x Column (b), Line 27 or Line 28, respectively) - 1		

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

Line	Description	Portion of		Union	Non-Union	Rate Year Amount	Test Year Amount
		Rate	Year				
		Gas	Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$25,827,300	\$1,293,672		\$27,120,972
2	Less Test Year Capitalized Wages			\$14,138,179	\$826,378		\$14,964,557
3	Test Year O&M Wages			\$11,689,121	\$467,294		\$12,156,415
4	O&M Portion			45.26%	36.12%		44.82%
5							
6	Test Year O&M Variable Pay			\$136,250	\$337,168		\$473,418
7	Test Year O&M Overtime Wages			\$3,310,002	\$1,751		\$3,311,754
8	Total Test Year Narragansett Electric Company O&M Wages			\$15,135,373	\$806,214		\$15,941,586
9							
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$31,505,956	\$1,780,089	\$33,286,045	
11	Normalize employees serving the electric business from the gas segment			(\$5,895,635)	(\$609,838)	(\$6,505,473)	
12	Test Year Temporary and Seasonal Employees			\$94,585	\$0	\$94,585	
13	Incremental Full Time Equivalents			\$1,234,192	\$373,803	\$1,607,995	
14	Vacancies			\$532,980	\$122,164	\$655,144	
15	Total Steady State Wages at 6/30/17			\$27,472,078	\$1,666,218	\$29,138,295	
16							
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.15%	100.00%	\$41,208		\$41,208	
18	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$60,650	\$60,650	
19							
20	Subtotal			\$27,513,286	\$1,726,868	\$29,240,154	
21							
22	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.35%	100.00%	\$646,562		\$646,562	
23	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$51,806	\$51,806	
24							
25	Subtotal			\$28,159,848	\$1,778,674	\$29,938,522	
26							
27	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.42%	16.99%	\$115,781		\$115,781	
28	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$9,066	\$9,066	
29							
30	Rate Year 8/31/2019 Total Base Wages			\$28,275,630	\$1,787,740	\$30,063,369	
31							
32	Rate Year 8/31/2019 O&M Base Wages			\$12,797,550	\$645,732	\$13,443,282	
33							
34	Test Year O&M Non-Financial Variable Pay			\$136,250	\$337,168	\$473,418	
35	Test Year O&M Overtime Wages			\$3,310,002	\$1,751	\$3,311,754	
36	Increase Through Rate Year			2.92%	7.29%		
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$3,978	\$24,580	\$28,558	
38	Impact of O&M Overtime Wages Increase Through Rate Year			\$96,652	\$128	\$96,780	
39							
40	Rate Year 8/31/2019 O&M Wages			\$16,344,433	\$1,009,358	\$17,353,791	\$17,353,791
41							
42	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,412,204
43							
44	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$660,207	\$170,482	\$830,689	
45	Incremental Full Time Equivalents, O&M portion			\$298,810	\$61,578	\$360,388	
46							
47	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.73%	100.00%	\$454,361		\$454,361	
48	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$32,128	\$32,128	
49							
50	Rate Year 8/31/2020 O&M Wages			\$17,097,603	\$1,103,064	\$18,200,667	\$18,200,667
51							
52	Narragansett Electric Company Wage Adjustment 8/31/2020						\$846,877
53							
54	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$288,978	\$0	\$288,978	
55	Incremental Full Time Equivalents, O&M portion			\$130,792	\$0	\$130,792	
56							
57	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.24%	100.00%	\$385,916		\$385,916	
58	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$33,092	\$33,092	
59							
60	Rate Year 8/31/2021 O&M Wages			\$17,614,311	\$1,136,156	\$18,750,467	\$18,750,467
61							
62	Narragansett Electric Company Wage Adjustment 8/31/2021						\$549,800

Line Notes

1-8	Worksheet-4, Page 1						
10	Annualized wages based on June 30, 2017 employee complement and annual salaries			37	Line 34 x Line 36		
11	Worksheet-4, Page 9			38	Line 35 x Line 36		
12	Per Company books			40	Sum of Lines 32 through 35 + Line 37 + Line 38		
13	Worksheet-4, Page 11			42	Line 40(f) - Line 8(f)		
14	Per Human Resources			44	Worksheet-4, Page 11		
15	Sum of Lines 10 through 14			45	Line 4 x Line 44		
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively			47-48	(Line 40 + Line 45) x Column (a) x Column (b) Line 47 or Line 48, respectively		
20	Sum of Lines 15 through 18			50	Line 40 + Sum of Lines 45 through 48		
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively			52	Line 50(f) - Line 40(f)		
25	Sum of Lines 20 through 23			54	Worksheet-4, Page 11		
27-28	Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively			55	Line 4 x Line 54		
30	Sum of Lines 25 through 28			57-58	(Line 50 + Line 55) x Column (a) x Column (b) Line 57 or Line 58, respectively		
32	Line 4 x Line 30			60	Line 50 + Sum of Lines 55 through 58		
34	Line 6 - Band A & B Financial Variable Pay, Worksheet-4, Page 4			62	Line 60(f) - Line 50(f)		
35	Line 7						
36	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) x (1 + Column (a) x Column (b), Line 27 or Line 28, respectively) - 1						

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

Line	Description	Portion of		Union	Non-Union	Rate Year	Test Year
		Rate	Year			Amount	Amount
		Electric	Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043		\$554,187,863
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$6,829,766	\$28,741,289		\$35,571,056
4	Less Test Year Capitalized Wages			<u>\$4,166,603</u>	<u>\$11,082,863</u>		<u>\$15,249,466</u>
5	Test Year O&M Wages			\$2,663,163	\$17,658,426		\$20,321,589
6	O&M Portion			38.99%	61.44%		57.13%
7							
8	Test Year O&M Variable Pay			\$35,530	\$2,122,867		\$2,158,398
9	Test Year O&M Overtime Wages			<u>\$284,135</u>	<u>\$95,131</u>		<u>\$379,266</u>
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			<u>\$2,982,829</u>	<u>\$19,876,424</u>		<u>\$22,859,253</u>
11							
12	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$94,499,627	\$494,100,352	\$588,599,980	
13	Narragansett Electric Company Share of Base Wages 6/30/17			<u>7.69%</u>	<u>6.18%</u>	<u>6.42%</u>	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Company			\$7,267,658	\$30,514,889	\$37,782,547	
16	Test Year Temporary and Seasonal Employees			\$0	\$53,564	\$53,564	
17	Incremental Full Time Equivalents			\$11,106	\$411,927	\$423,033	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			<u>\$7,278,764</u>	<u>\$30,980,380</u>	<u>\$38,259,144</u>	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.32%	100.00%	\$23,292		\$23,292	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		<u>\$1,127,686</u>	<u>\$1,127,686</u>	
23							
24	Subtotal			\$7,302,056	\$32,108,066	\$39,410,122	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.51%	100.00%	\$183,282		\$183,282	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		<u>\$963,242</u>	<u>\$963,242</u>	
28							
29	Subtotal			\$7,485,338	\$33,071,308	\$40,556,646	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.72%	16.99%	\$34,592		\$34,592	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		<u>\$168,564</u>	<u>\$168,564</u>	
33							
34	Rate Year 8/31/2019 Total Base Wages			<u>\$7,519,930</u>	<u>\$33,239,872</u>	<u>\$40,759,802</u>	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$2,932,021	\$20,422,577	\$23,354,598	
37							
38	Test Year O&M Non-Financial Variable Pay			\$35,530	\$2,057,514	\$2,093,044	
39	Test Year O&M Overtime Wages			\$284,135	\$95,131	\$379,266	
40	Increase Through Rate Year			3.31%	7.29%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$1,176	\$149,993	\$151,169	
42	Impact of O&M Overtime Wages Increase Through Rate Year			<u>\$9,405</u>	<u>\$6,935</u>	<u>\$16,340</u>	
43							
44	Rate Year O&M Wages			<u>\$3,262,267</u>	<u>\$22,732,150</u>	<u>\$25,994,418</u>	<u>\$25,994,418</u>
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						<u>\$3,135,164</u>
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$10,892	\$183,012	\$193,904	
49	Incremental Full Time Equivalents, O&M portion			\$4,247	\$112,442	\$116,689	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.08%	100.00%	\$100,609		\$100,609	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		<u>\$685,338</u>	<u>\$685,338</u>	
53							
54	Rate Year 8/31/2020 O&M Wages			<u>\$3,367,123</u>	<u>\$23,529,931</u>	<u>\$26,897,053</u>	<u>\$26,897,053</u>
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						<u>\$902,636</u>
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$5,339	\$122,900	\$128,239	
59	Incremental Full Time Equivalents, O&M portion			\$2,082	\$75,510	\$77,591	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.68%	100.00%	\$90,295		\$90,295	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		<u>\$708,163</u>	<u>\$708,163</u>	
63							
64	Rate Year 8/31/2021 O&M Wages			<u>\$3,459,499</u>	<u>\$24,313,604</u>	<u>\$27,773,102</u>	<u>\$27,773,102</u>
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						<u>\$876,049</u>

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet-4, Page 2	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	48	Worksheet-4, Pages 11-12
16	Per Company books	49	Line 6 x Line 48
17	Worksheet-4, Pages 11-12	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	58	Worksheet-4, Pages 11-12
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	59	Line 6 x Line 58
29	Sum of Lines 24 through 27	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	64	Line 54 + Sum of Lines 59 through 62
34	Sum of Lines 29 through 32	66	Line 64(f) - Line 54(f)
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet-4, Page 5		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

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

Line	Description	Portion of		Union	Non-Union	Rate Year	Test Year
		Rate	Year			Amount	Amount
		Gas	Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043		\$554,187,863
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$3,148,702	\$17,355,745		\$20,504,447
4	Less Test Year Capitalized Wages			<u>\$1,438,175</u>	<u>\$6,939,696</u>		<u>\$8,377,871</u>
5	Test Year O&M Wages			\$1,710,527	\$10,416,049		\$12,126,576
6	O&M Portion			54.32%	60.01%		59.14%
7							
8	Test Year O&M Variable Pay			\$23,004	\$1,232,343		\$1,255,347
9	Test Year O&M Overtime Wages			<u>\$283,559</u>	<u>\$56,019</u>		<u>\$339,578</u>
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			<u>\$2,017,089</u>	<u>\$11,704,411</u>		<u>\$13,721,500</u>
11							
12	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$94,499,627	\$494,100,352	\$588,599,980	
13	Narragansett Electric Company Share of Base Wages 6/30/17			<u>3.55%</u>	<u>3.73%</u>	<u>3.70%</u>	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$3,350,582	\$18,426,753	\$21,777,335	
16	Test Year Temporary and Seasonal Employees			\$0	\$33,340	\$33,340	
17	Incremental Full Time Equivalents			\$5,120	\$248,747	\$253,867	
18	Vacancies			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
19	Total Steady State Wages at 6/30/17			<u>\$3,355,702</u>	<u>\$18,708,840</u>	<u>\$22,064,541</u>	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.72%	100.00%	\$24,161		\$24,161	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		<u>\$681,002</u>	<u>\$681,002</u>	
23							
24	Subtotal			\$3,379,863	\$19,389,841	\$22,769,704	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	3.02%	100.00%	\$102,072		\$102,072	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		<u>\$581,695</u>	<u>\$581,695</u>	
28							
29	Subtotal			\$3,481,934	\$19,971,537	\$23,453,471	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	4.20%	16.99%	\$24,846		\$24,846	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		<u>\$101,795</u>	<u>\$101,795</u>	
33							
34	Rate Year 8/31/2019 Total Base Wages			<u>\$3,506,781</u>	<u>\$20,073,331</u>	<u>\$23,580,112</u>	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$1,904,883	\$12,046,006	\$13,950,890	
37							
38	Test Year O&M Non-Financial Variable Pay			\$23,004	\$1,140,132	\$1,163,136	
39	Test Year O&M Overtime Wages			\$283,559	\$56,019	\$339,578	
40	Increase Through Rate Year			4.50%	7.29%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$1,035	\$83,116	\$84,151	
42	Impact of O&M Overtime Wages Increase Through Rate Year			<u>\$12,760</u>	<u>\$4,084</u>	<u>\$16,844</u>	
43							
44	Rate Year O&M Wages			<u>\$2,225,241</u>	<u>\$13,329,357</u>	<u>\$15,554,598</u>	\$15,554,598
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,833,098
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$5,021	\$110,513	\$115,534	
49	Incremental Full Time Equivalents, O&M portion			\$2,727	\$66,319	\$69,046	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.36%	100.00%	\$74,860		\$74,860	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		<u>\$401,870</u>	<u>\$401,870</u>	
53							
54	Rate Year 8/31/2020 O&M Base Wages			<u>\$2,302,828</u>	<u>\$13,797,546</u>	<u>\$16,100,375</u>	\$16,100,375
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$545,776
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$2,461	\$74,215	\$76,676	
59	Incremental Full Time Equivalents, O&M portion			\$1,337	\$44,536	\$45,873	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	1.81%	100.00%	\$41,705		\$41,705	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		<u>\$415,262</u>	<u>\$415,262</u>	
63							
64	Rate Year 8/31/2021 O&M Base Wages			<u>\$2,345,870</u>	<u>\$14,257,345</u>	<u>\$16,603,216</u>	\$16,603,216
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$502,841

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet-4, Page 2	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	48	Worksheet-4, Pages 11-12
16	Per Company books	49	Line 6 x Line 48
17	Worksheet-4, Pages 11-12	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	58	Worksheet-4, Pages 11-12
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	59	Line 6 x Line 58
29	Sum of Lines 24 through 27	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	64	Line 54 + Sum of Lines 59 through 62
34	Sum of Lines 29 through 32	66	Line 64(f) - Line 54(f)
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet-4, Page 5		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

The Narragansett Electric Company d/b/a National Grid
Other Affiliates Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Electric	Year	Electric	Electric	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Affiliates Test Year Total Base Wages			\$627,727,377	\$127,406,430		\$755,133,806
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$1,604,620	\$389,777		\$1,994,397
4	Less Test Year Capitalized Wages			\$752,420	\$226,242		\$978,663
5	Test Year O&M Wages			\$852,199	\$163,535		\$1,015,734
6	O&M Portion			53.11%	41.96%		50.93%
7							
8	Test Year O&M Variable Pay			\$26,497	\$7,462		\$33,959
9	Test Year O&M Overtime Wages			\$78,504	(\$3,440)		\$75,064
10	Total Test Year Other Affiliates Wages to Narragansett Electric Company O&M			\$957,200	\$167,557		\$1,124,757
11							
12	Total Affiliates Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$652,183,071	\$123,158,619	\$775,341,689	
13	Narragansett Electric Company Share of Base Wages 6/30/17			0.26%	0.31%	0.26%	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$1,695,676	\$381,792	\$2,077,468	
16	Test Year Temporary and Seasonal Employees			\$0	\$448	\$448	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$1,695,676	\$382,240	\$2,077,916	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.58%	100.00%	\$9,835		\$9,835	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$13,914	\$13,914	
23							
24	Subtotal			\$1,705,511	\$396,153	\$2,101,664	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.47%	100.00%	\$42,126		\$42,126	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$11,885	\$11,885	
28							
29	Subtotal			\$1,747,637	\$408,038	\$2,155,675	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.45%	16.99%	\$7,275		\$7,275	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$2,080	\$2,080	
33							
34	Rate Year 8/31/2019 Total Base Wages			\$1,754,912	\$410,118	\$2,165,029	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$932,034	\$172,085	\$1,104,119	
37							
38	Test Year O&M Non-Financial Variable Pay			\$26,497	\$6,935	\$33,433	
39	Test Year O&M Overtime Wages			\$78,504	(\$3,440)	\$75,064	
40	Increase Through Rate Year			3.49%	7.29%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$925	\$506	\$1,430	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$2,740	(\$251)	\$2,489	
43							
44	Rate Year O&M Wages			\$1,040,699	\$175,836	\$1,216,535	\$1,216,535
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$91,778
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
49	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.74%	100.00%	\$28,515		\$28,515	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$5,275	\$5,275	
53							
54	Rate Year 8/31/2020 O&M Wages			\$1,069,214	\$181,111	\$1,250,325	\$1,250,325
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$33,790
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$0	\$0	\$0	
59	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.18%	100.00%	\$23,309		\$23,309	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$5,433	\$5,433	
63							
64	Rate Year 8/31/2021 O&M Wages			\$1,092,523	\$186,544	\$1,279,067	\$1,279,067
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$28,742

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet-4, Page 2	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	49	Line 6 x Line 48
16	Per Company books	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	59	Line 6 x Line 58
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
29	Sum of Lines 24 through 27	64	Line 54 + Sum of Lines 59 through 62
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	66	Line 64(f) - Line 54(f)
34	Sum of Lines 29 through 32		
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet-4, Page 5		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 12

Page 11 of 11

The Narragansett Electric Company d/b/a National Grid
Other Affiliates Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Portion of		Union	Non-Union	Rate Year Amount	Test Year Amount
		Rate	Year				
		Gas	Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Affiliates Test Year Total Base Wages			\$627,727,377	\$127,406,430		\$755,133,806
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$476,648	\$81,071		\$557,719
4	Less Test Year Capitalized Wages			\$99,232	\$10,036		\$109,268
5	Test Year O&M Wages			\$377,416	\$71,035		\$448,451
6	O&M Portion			79.18%	87.62%		80.41%
7							
8	Test Year O&M Variable Pay			\$18,870	\$10,285		\$29,155
9	Test Year O&M Overtime Wages			\$39,984	\$338		\$40,321
10	Total Test Year Other Affiliates Wages to Narragansett Electric Company O&M			\$436,269	\$81,658		\$517,927
11							
12	Total Affiliates Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$656,313,717	\$127,331,459	\$783,645,176	
13	Narragansett Electric Company Share of Base Wages 6/30/17			0.08%	0.06%	0.07%	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$498,354	\$81,023	\$579,378	
16	Test Year Temporary and Seasonal Employees			\$159	\$469	\$628	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$498,514	\$81,492	\$580,005	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.53%	100.00%	\$2,642		\$2,642	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$2,966	\$2,966	
23							
24	Subtotal			\$501,156	\$84,458	\$585,614	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.49%	100.00%	\$12,479		\$12,479	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$2,534	\$2,534	
28							
29	Subtotal			\$513,635	\$86,992	\$600,626	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.47%	16.99%	\$2,155		\$2,155	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$443	\$443	
33							
34	Rate Year 8/31/2019 Total Base Wages			\$515,790	\$87,435	\$603,225	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$408,403	\$76,611	\$485,013	
37							
38	Test Year O&M Non-Financial Variable Pay			\$18,870	\$10,177	\$29,047	
39	Test Year O&M Overtime Wages			\$39,984	\$338	\$40,321	
40	Increase Through Rate Year			3.47%	7.29%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$655	\$742	\$1,397	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$1,387	\$25	\$1,412	
43							
44	Rate Year O&M Wages			\$469,298	\$87,892	\$557,190	\$557,190
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$39,263
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
49	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.76%	100.00%	\$12,953		\$12,953	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$2,637	\$2,637	
53							
54	Rate Year 8/31/2020 O&M Wages			\$482,251	\$90,528	\$572,779	\$572,779
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$15,589
57							
58	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
59	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.20%	100.00%	\$10,610		\$10,610	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$2,716	\$2,716	
63							
64	Rate Year 8/31/2021 O&M Base Wages			\$492,860	\$93,244	\$586,104	\$586,104
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$13,325

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet-4, Page 3	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	49	Line 6 x Line 48
16	Per Company books	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	59	Line 6 x Line 58
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
29	Sum of Lines 24 through 27	64	Line 54 + Sum of Lines 59 through 62
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	66	Line 64(f) - Line 54(f)
34	Sum of Lines 29 through 32		
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet-4, Page 6		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-13

Health Care

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

			Test Year Ended June 30, 2017			Test Year Ended June 30, 2017		
			(Per Books)			Normalizing Adjustments		
			Total	Electric	Gas	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)
						(as Adjusted)		
			Total	Electric	Gas	Total	Electric	Gas
			(g) = (h) + (i)	(h)	(i)	(g) = (h) + (i)	(h)	(i)
Provider Company:								
1	Narragansett Electric Company		\$5,255,398	\$3,010,190	\$2,245,208	(\$455,371)	(\$455,371)	\$0
2	National Grid USA Service Company		\$6,887,847	\$4,751,409	\$2,136,438	(\$697,485)	(\$697,485)	\$0
3	All Other Companies		\$198,456	\$140,104	\$58,352	(\$33,410)	(\$33,410)	\$0
4	Total		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>
5								
6								
7	Operation:							
8	Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling		\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.							
12	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses		\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses		\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and		\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses							
18	Sales Expenses		\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>
20	Sub Total		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>
21								
22	Maintenance:							
23	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27								
28	TOTAL		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>
			\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 1(e) Page 5, Line 2(b) + Line 6(b) + Line 10(b)
2(e) Page 5, Line 3(b) + Line 7(b) + Line 11(b)
3(e) Page 5, Line 4(b) + Line 8(b) + Line 12(b)
1(f) Page 5, Line 2(c) + Line 6(c) + Line 10(c)
2(f) Page 5, Line 3(c) + Line 7(c) + Line 11(c)
3(f) Page 5, Line 4(c) + Line 8(c) + Line 12(c)
19 Equals Line 4

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$4,800,027	\$2,554,819	\$2,245,208	\$1,240,485	\$918,940	\$321,545	\$6,040,512	\$3,473,759	\$2,566,752
2	National Grid USA Service Company	\$6,190,362	\$4,053,924	\$2,136,438	(\$1,594,862)	(\$1,175,831)	(\$419,031)	\$4,595,500	\$2,878,093	\$1,717,407
3	All Other Companies	\$165,046	\$106,694	\$58,352	\$0	\$0	\$0	\$165,046	\$106,694	\$58,352
4	Total	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>(\$354,377)</u>	<u>(\$256,891)</u>	<u>(\$97,486)</u>	<u>\$10,801,058</u>	<u>\$6,458,547</u>	<u>\$4,342,511</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>(\$354,377)</u>	<u>(\$256,891)</u>	<u>(\$97,486)</u>	<u>\$10,801,058</u>	<u>\$6,458,547</u>	<u>\$4,342,511</u>
20	Sub Total	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>(\$354,377)</u>	<u>(\$256,891)</u>	<u>(\$97,486)</u>	<u>\$10,801,058</u>	<u>\$6,458,547</u>	<u>\$4,342,511</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>(\$354,377)</u>	<u>(\$256,891)</u>	<u>(\$97,486)</u>	<u>\$10,801,058</u>	<u>\$6,458,547</u>	<u>\$4,342,511</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,473,759	\$124,361	\$3,598,120	\$109,023	\$3,707,143
2 National Grid USA Service Company	\$2,878,093	\$103,036	\$2,981,129	\$90,328	\$3,071,457
3 All Other Companies	\$106,694	\$3,820	\$110,514	\$3,349	\$113,863
4 Total	<u>\$6,458,547</u>	<u>\$231,216</u>	<u>\$6,689,763</u>	<u>\$202,700</u>	<u>\$6,892,463</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$6,458,547</u>	<u>\$231,216</u>	<u>\$6,689,763</u>	<u>\$202,700</u>	<u>\$6,892,463</u>
20 Sub Total	<u>\$6,458,547</u>	<u>\$231,216</u>	<u>\$6,689,763</u>	<u>\$202,700</u>	<u>\$6,892,463</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$6,458,547</u>	<u>\$231,216</u>	<u>\$6,689,763</u>	<u>\$202,700</u>	<u>\$6,892,463</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 21(b)

2(b) Page 5, Line 22(b)

3(b) Page 5, Line 23(b)

1(d) Page 5, Line 30(b)

2(d) Page 5, Line 31(b)

3(d) Page 5, Line 32(b)

19 Equals Line 4

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

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Data Year 1 Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Gas (d)	Data Year 2 Ending August 31, 2021 Gas (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,566,752	\$108,060	\$2,674,813	\$81,849	\$2,756,662
2 National Grid USA Service Company	\$1,717,407	\$72,303	\$1,789,710	\$54,765	\$1,844,475
3 All Other Companies	\$58,352	\$2,457	\$60,808	\$1,861	\$62,669
4 Total	<u>\$4,342,511</u>	<u>\$182,820</u>	<u>\$4,525,331</u>	<u>\$138,475</u>	<u>\$4,663,806</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$4,342,511</u>	<u>\$182,820</u>	<u>\$4,525,331</u>	<u>\$138,475</u>	<u>\$4,663,806</u>
20 Sub Total	<u>\$4,342,511</u>	<u>\$182,820</u>	<u>\$4,525,331</u>	<u>\$138,475</u>	<u>\$4,663,806</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,342,511</u>	<u>\$182,820</u>	<u>\$4,525,331</u>	<u>\$138,475</u>	<u>\$4,663,806</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 5, Line 30(c)
- 2(b) Page 5, Line 31(c)
- 3(b) Page 5, Line 32(c)
- 1(d) Page 5, Line 39(c)
- 2(d) Page 5, Line 40(c)
- 3(d) Page 5, Line 41(c)
- 19 Equals Line 4

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

	Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>			
2		(IFA) Integrated Facilities Agreement Narragansett Electric Company	(\$411,192)	(\$411,192)	\$0
3		(IFA) Integrated Facilities Agreement National Grid USA Service Company	(\$649,042)	(\$649,042)	\$0
4		(IFA) Integrated Facilities Agreement All Other Companies	(\$19,138)	(\$19,138)	\$0
5					
6		Inspection & Maintenance Narragansett Electric Company	(\$44,179)	(\$44,179)	\$0
7		Inspection & Maintenance National Grid USA Service Company	(\$389)	(\$389)	\$0
8		Inspection & Maintenance All Other Companies	(\$8,620)	(\$8,620)	\$0
9					
10		Major Storm Activity Narragansett Electric Company	\$0	\$0	\$0
11		Major Storm Activity National Grid USA Service Company	(\$48,053)	(\$48,053)	\$0
12		Major Storm Activity All Other Companies	(\$5,651)	(\$5,651)	\$0
13					
14		TOTAL	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>
15					
16					
17					
18	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/19)</u>			
19					
20		To increase costs for:			
21		Narragansett Electric	\$1,240,485	\$918,940	\$321,545
22		National Grid USA Service Co.	(\$1,594,862)	(\$1,175,831)	(\$419,031)
23		All Other Companies	\$0	\$0	\$0
24					
25		General inflation %			
26		0.00%			
27		Narragansett Electric	\$0	\$0	\$0
28		National Grid USA Service Co.	\$0	\$0	\$0
29		All Other Companies	\$0	\$0	\$0
30					
31		TOTAL	<u>(\$354,377)</u>	<u>(\$256,891)</u>	<u>(\$97,486)</u>
32		TOTAL	<u>(\$354,377)</u>	<u>(\$256,891)</u>	<u>(\$97,486)</u>
33					
34	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/20)</u>			
35					
36		<u>Payroll Inflation</u>			
37		3.58%			
38		Narragansett Electric	\$232,421	\$124,361	\$108,060
39		National Grid USA Service Co.	\$175,339	\$103,036	\$72,303
40		All Other Companies	\$6,276	\$3,820	\$2,457
41					
42		TOTAL	<u>\$414,036</u>	<u>\$231,216</u>	<u>\$182,820</u>
43					
44	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/21)</u>			
45					
46		<u>Payroll Inflation</u>			
47		3.03%			
48		Narragansett Electric	\$190,872	\$109,023	\$81,849
49		National Grid USA Service Co.	\$145,093	\$90,328	\$72,765
50		All Other Companies	\$5,209	\$3,349	\$1,861
51					
52		TOTAL	<u>\$341,175</u>	<u>\$202,700</u>	<u>\$138,475</u>

Line Notes

- 2(b)-4(b) Workpaper-1, Line 9
6(b) - 8(b) Schedule 3, Page 6, Column (e)
10(b) - 12(b) Schedule 3, Page 6, Column (f)
21(b) Page 6, Line 35(a) - Page 1, Line 1(h)
22(b) Page 6, Line 35(b) - Page 1, Line 2(h)
21(c) Page 7, Line 35(a) - Page 1, Line 1(i)
22(c) Page 7, Line 35(b) - Page 1, Line 2(i)
30(b) Page 3, Line 1(a) * Payroll Inflation Rate from Schedule 8, Page 6, Line 47(i)
31(b) Page 3, Line 2(a) * Payroll Inflation Rate from Schedule 8, Page 6, Line 47(i)
32(b) Page 3, Line 3(a) * Payroll Inflation Rate from Schedule 8, Page 6, Line 47(i)
30(c) Page 4, Line 1(a) * Payroll Inflation Rate from Schedule 8, Page 6, Line 47(j)
31(c) Page 4, Line 2(a) * Payroll Inflation Rate from Schedule 8, Page 6, Line 47(j)
32(c) Page 4, Line 3(a) * Payroll Inflation Rate from Schedule 8, Page 6, Line 47(j)
39(b) Page 3, Line 1(c) * Payroll Inflation Rate from Schedule 8, Page 6, Line 74(i)
40(b) Page 3, Line 2(c) * Payroll Inflation Rate from Schedule 8, Page 6, Line 74(i)
41(b) Page 3, Line 3(c) * Payroll Inflation Rate from Schedule 8, Page 6, Line 74(i)
39(c) Page 4, Line 1(c) * Payroll Inflation Rate from Schedule 8, Page 6, Line 74(j)
40(c) Page 4, Line 2(c) * Payroll Inflation Rate from Schedule 8, Page 6, Line 74(j)
41(c) Page 4, Line 3(c) * Payroll Inflation Rate from Schedule 8, Page 6, Line 74(j)

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

<u>Description</u>	National Grid			<u>Total</u> <u>Electric</u> <u>(d)</u>
	<u>Narragansett</u>	<u>Service</u>	<u>Other</u>	
	<u>Electric</u> <u>Electric</u> <u>(a)</u>	<u>Company</u> <u>Electric</u> <u>(b)</u>	<u>Affiliates</u> <u>Electric</u> <u>(c)</u>	
1 Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$6,715,438
2				
3 <u>Medical and Dental Costs using 6/30/17 enrollment</u>				
4 Medical	\$6,246,260	\$73,893,894	\$0	
5 Dental	\$321,787	\$3,772,222	\$0	
6 Sub-Total Medical and Dental Costs	\$6,568,046	\$77,666,116	\$0	
7				
8				
9 Number of Steady State Rate Year Employees	392	6,051		
10				
11 <u>Healthcare and Dental Costs Per Employee 2018 Rates</u>				
12 Medical	\$15,934	\$12,212		
13 Dental	\$821	\$623		
14 Total Medical and Dental Costs Per Employee 2018 Rates	\$16,755	\$12,835		
15				
16 Incremental Full-Time Equivalents	25	64		
17 Vacancies	26	0		
18 Approved Incremental Full-Time Equivalents and Vacancies	51	64		
19				
20 <u>Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies</u>				
21 Medical	\$812,651	\$781,558		
22 Dental	\$41,865	\$39,898		
23 Sub-Total Medical and Dental Costs	\$854,516	\$821,456		
24				
25 <u>Total Medical and Dental Costs</u>				
26 Medical	\$7,058,911	\$74,675,453		
27 Dental	\$363,652	\$3,812,120		
28 Total Medical and Dental Costs	\$7,422,563	\$78,487,572		
29				
30				
31 <u>Share of Medical and Dental Costs for Rate Year Ended August 30, 2019</u>				
32 Percentage Charged to Narragansett Electric - Total	100.00%	6.42%		
33 Percentage Charged to Narragansett Electric - O&M Labor	46.80%	57.13%		
34				
35 Allocation of Rate Year Medical and Dental Costs to O&M	\$3,473,759	\$2,878,093	\$106,694	\$6,458,547
36				
37 Proforma Healthcare Adjustment				<u>(\$256,891)</u>

Line Notes

- 1 Page 1, Line 28(h)
- 4(a) Page 8, Line 1(c)
- 4(b) Page 10, Line 1(c)
- 5(a) Page 8, Line 2(c)
- 5(b) Page 10, Line 2(c)
- 6 Line 4 + Line 5
- 9(a) Workpaper-4, Page 7, Line 2(f) + Line 4(f)
- 9(b) Workpaper-4, Page 7, Line 11(f)
- 12 Line 4/Line 9
- 13 Line 5/Line 9
- 14 Line 12 + Line 13
- 16 Workpaper-4, Pages 6-10
- 17 Workpaper-4, Page 11
- 21 Line 12 x Line 18
- 22 Line 13 x Line 18
- 23 Line 21 + Line 22
- 26 Line 4 + Line 21
- 27 Line 5 + Line 22
- 28 Line 26 + Line 27
- 32(b) Schedule 12, Page 8, Line 13(e)
- 33(a) Schedule 12, Page 6, Line 4(f)
- 33(b) Schedule 12, Page 8, Line 6(f)
- 35 Line 28 x Line 32 x Line 33
- 37 Line 35 - Line 1

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

Description	National Grid		Other Affiliates	Total Gas
	Narragansett	Service		
	Gas	Company		
	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)
1 Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$4,439,997
2				
3 <u>Medical and Dental Costs using 6/30/17 enrollment</u>				
4 Medical	\$4,969,152	\$73,893,894	\$0	
5 Dental	<u>\$324,270</u>	<u>\$3,772,222</u>	<u>\$0</u>	
6 Sub-Total Medical and Dental Costs	\$5,293,422	\$77,666,116	\$0	
7				
8				
9 Number of Steady State Rate Year Employees	<u>342</u>	<u>6,051</u>		
10				
11 <u>Healthcare and Dental Costs Per Employee 2018 Rates</u>				
12 Medical	\$14,530	\$12,212		
13 Dental	<u>\$948</u>	<u>\$623</u>		
14 Total Medical and Dental Costs Per Employee 2018 Rates	\$15,478	\$12,835		
15				
16 Incremental Full Time Equivalents	19	64		
17 Vacancies	<u>9</u>	<u>0</u>		
18 Approved Incremental Full-Time Equivalents and Vacancies	<u>28</u>	<u>64</u>		
19				
20 <u>Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies</u>				
21 Medical	\$406,831	\$781,558		
22 Dental	<u>\$26,548</u>	<u>\$39,898</u>		
23 Sub-Total Medical and Dental Costs	\$433,380	\$821,456		
24				
25 <u>Total Medical and Dental Costs</u>				
26 Medical	\$5,375,983	\$74,675,453		
27 Dental	<u>\$350,818</u>	<u>\$3,812,120</u>		
28 Total Medical and Dental Costs	\$5,726,802	\$78,487,572		
29				
30				
31 <u>Share of Medical and Dental Costs for Rate Year Ended August 30, 2019</u>				
32 Percentage Charged to Narragansett Electric - Total	100.00%	3.70%		
33 Percentage Charged to Narragansett Electric - O&M Labor	<u>44.82%</u>	<u>59.14%</u>		
34				
35 Allocation of Rate Year Medical and Dental Costs to O&M	<u>\$2,566,752</u>	<u>\$1,717,407</u>	<u>\$58,352</u>	<u>\$4,342,511</u>
36				
37 Proforma Healthcare Adjustment				<u>(\$97,486)</u>

Line Notes

- 1 Page 1, Line 28(c)
- 4(a) Page 5, Line 1(c)
- 4(b) Page 6, Line 1(c)
- 5(a) Page 5, Line 2(c)
- 5(b) Page 6, Line 2(c)
- 6 Line 4 + Line 5
- 9(a) Workpaper-4, Page 7, Line 3(f) + Line 5(f)
- 9(b) Workpaper-4, Page 7, Line 11(f)
- 12 Line 4/Line 9
- 13 Line 5/Line 9
- 14 Line 12 + Line 13
- 16 Workpaper-4, Pages 6-10
- 17 Workpaper-4, Page 11
- 21 Line 12 x Line 18
- 22 Line 13 x Line 18
- 23 Line 21 + Line 22
- 26 Line 4 + Line 21
- 27 Line 5 + Line 22
- 28 Line 26 + Line 27
- 32(b) Schedule 12, Page 9, Line 13(e)
- 33(a) Schedule 12, Page 7, Line 4(f)
- 33(b) Schedule 12, Page 9, Line 6(f)
- 35 Line 28 x Line 32 x Line 33
- 37 Line 35 - Line 1

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 13

Page 8 of 16

The Narragansett Electric Company d/b/a National Grid

Summary of Healthcare Costs - 2018 Plans

Based on Open Enrollment Data as of June 2017

National Grid - Narragansett Electric

Employer (ER) Contribution

		Non Union	Union	Total		
		Total ER Costs	Total ER Costs	Total ER Costs	Steady State Employees	Per Emp Cost
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) * (d)
1	Medical	\$603,340	\$5,642,920	\$6,246,260	392	\$15,934
2	Dental	\$30,407	\$291,380	\$321,787	392	\$821
3						
4	Total	\$633,746	\$5,934,300	\$6,568,046		\$16,755

Column Notes

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

(d) Workpaper-4, Page 7, Line 2(f) + Line 4(f)

(e) Column (c) * Column (d)

Line Notes

1(a) Page 11, Line 88

1(b) Page 11, Line 88

2(a) Page 11, Line 108

2(b) Page 11, Line 108

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 13

Page 9 of 16

The Narragansett Electric Company d/b/a National Grid

Summary of Healthcare Costs - 2018 Plans

Based on Open Enrollment Data as of June 2017

National Grid - Narragansett Gas

Employer (ER) Contribution

		Non Union	Union	Total		
		Total ER Costs	Total ER Costs	Steady State		
		(a)	(b)	Total ER Costs	Employees	Per Emp Cost
		(c) = (a) + (b)	(d)	(e) = (c) * (d)		
1	Medical	\$254,866	\$4,714,286	\$4,969,152	342	\$14,530
2	Dental	\$12,010	\$312,260	\$324,270	342	\$948
3						
4	Total	\$266,875	\$5,026,547	\$5,293,422		\$15,478

Column Notes

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

(d) Workpaper 4, Page 7, Line 3(f) + Line 5(f)

(e) Column (c) * Column (d)

Line Notes

1(a) Page 12, Line 88

1(b) Page 12, Line 88

2(a) Page 12, Line 108

2(b) Page 12, Line 108

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 13

Page 10 of 16

The Narragansett Electric Company d/b/a National Grid

Summary of Healthcare Costs - 2018 Plans

Based on Open Enrollment Data as of June 2017

National Grid - Service Company

Employer Contribution

		<u>Non Union</u>	<u>Union</u>	<u>Total</u>		
		<u>Total ER Cost</u>	<u>Total ER Cost</u>	<u>Total ER Cost</u>	<u>Steady State Employees</u>	<u>Per Emp Cost</u>
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) * (d)
1	Medical	\$54,802,931	\$19,090,964	\$73,893,894	6,051	\$12,212
2	Dental	\$2,850,220	\$922,002	\$3,772,222	6,051	\$623
3						
4	Total	<u>\$57,653,151</u>	<u>\$20,012,965</u>	<u>\$77,666,116</u>		<u>\$12,835</u>

Column Notes

- (c) Column (a) + Column (b)
- (d) Workpaper 4, Page 7, Line 11(f)
- (e) Column (c) * Column (d)

Line Notes

- 1(a) Page 13, Line 88
- 1(b) Page 13, Line 88
- 2(a) Page 13, Line 108
- 2(b) Page 13, Line 108

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

National Grid - Narragansett Electric

Non Union

Medical - Composite Average

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	EPO with Wellness & Spousal Surcharge					
2	EE	\$551	\$150	4	\$26,440	\$7,200
3	EE+Spouse	\$952	\$450	1	\$11,420	\$5,400
4	EE+Child(ren)	\$962	\$300	2	\$23,076	\$7,200
5	Family	\$1,553	\$550	2	\$37,261	\$13,200
6		\$4,017	\$1,450	9	\$98,198	\$33,000

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8	EPO with Wellness but without Spousal Surcharge					
9	EE	\$551	\$150	0	\$0	\$0
10	EE+Spouse	\$1,052	\$350	5	\$63,101	\$21,000
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0
12	Family	\$1,653	\$450	11	\$218,134	\$59,400
13		\$4,217	\$1,250	16	\$281,235	\$80,400

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15	EPO without Wellness but with Spousal Surcharge					
16	EE	\$501	\$200	1	\$6,010	\$2,400
17	EE+Spouse	\$902	\$500	1	\$10,820	\$6,000
18	EE+Child(ren)	\$912	\$350	0	\$0	\$0
19	Family	\$1,503	\$600	2	\$36,061	\$14,400
20		\$3,817	\$1,650	4	\$52,891	\$22,800

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22	EPO without Wellness and without Spousal Surcharge					
23	EE	\$501	\$200	0	\$0	\$0
24	EE+Spouse	\$1,002	\$400	1	\$12,020	\$4,800
25	EE+Child(ren)	\$912	\$350	0	\$0	\$0
26	Family	\$1,603	\$500	5	\$96,152	\$30,000
27		\$4,017	\$1,450	6	\$108,172	\$34,800

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge					
30	EE	\$607	\$60	2	\$14,579	\$1,440
31	EE+Spouse	\$1,085	\$250	0	\$0	\$0
32	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
33	Family	\$1,682	\$320	1	\$20,188	\$3,840
34		\$4,446	\$760	3	\$34,767	\$5,280

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36	CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge					
37	EE	\$607	\$60	0	\$0	\$0
38	EE+Spouse	\$1,185	\$150	0	\$0	\$0
39	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
40	Family	\$1,782	\$220	1	\$21,388	\$2,640
41		\$4,646	\$560	1	\$21,388	\$2,640

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
43	CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge					
44	EE	\$557	\$110	1	\$6,689	\$1,320
45	EE+Spouse	\$1,035	\$300	0	\$0	\$0
46	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
47	Family	\$1,632	\$370	0	\$0	\$0
48		\$4,246	\$960	1	\$6,689	\$1,320

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
50	CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge					
51	EE	\$557	\$110	0	\$0	\$0
52	EE+Spouse	\$1,135	\$200	0	\$0	\$0
53	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
54	Family	\$1,732	\$270	0	\$0	\$0
55		\$4,446	\$760	0	\$0	\$0

Union

Medical - Composite Average

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
PPO						
	EE	\$663	\$152	40	\$318,024	\$73,123
	EE+1	\$1,325	\$305	23	\$365,730	\$84,092
	EE+Child(ren)			0		
	Family	\$1,890	\$435	36	\$816,570	\$187,755
		\$3,878	\$892	99	\$1,500,324	\$344,971

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
POS						
	EE	\$663	\$173	66	\$524,873	\$137,069
	EE+1	\$1,325	\$346	52	\$827,077	\$215,989
				0		
	Family	\$1,891	\$494	123	\$2,790,645	\$728,786
		\$3,879	\$1,013	241	\$4,142,595	\$1,081,845

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
CDHP						
	EE	\$686	\$79	0	\$0	\$0
	EE+1	\$1,372	\$158	0	\$0	\$0
				0	\$0	\$0
	Family	\$1,957	\$226	0	\$0	\$0
		\$4,016	\$463	0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

National Grid - Narragansett Electric
Non Union
Medical - Composite Average

Union
Medical - Composite Average

CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1						
2	EE	\$582	\$10	0	\$0	\$0
3	EE+Spouse	\$1,043	\$140	0	\$0	\$0
4	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
5	Family	\$1,615	\$160	0	\$0	\$0
6		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8						
9	EE	\$582	\$10	0	\$0	\$0
10	EE+Spouse	\$1,143	\$40	0	\$0	\$0
11	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
12	Family	\$1,715	\$60	0	\$0	\$0
13		<u>\$4,476</u>	<u>\$140</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15						
16	EE	\$532	\$60	0	\$0	\$0
17	EE+Spouse	\$993	\$190	0	\$0	\$0
18	EE+Child(ren)	\$985	\$80	0	\$0	\$0
19	Family	\$1,565	\$210	0	\$0	\$0
20		<u>\$4,076</u>	<u>\$540</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22						
23	EE	\$532	\$60	0	\$0	\$0
24	EE+Spouse	\$1,093	\$90	0	\$0	\$0
25	EE+Child(ren)	\$985	\$80	0	\$0	\$0
26	Family	\$1,665	\$110	0	\$0	\$0
27		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

Opt Out		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29						
30	EE			5	0	\$0
31						
32	Total Non-union Medical Costs				\$603,340	\$180,240

Opt Out		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29						
30	EE	0	0	44	0	0
31						
32	Total Union Medical Costs				\$5,642,920	\$1,426,816

Dental - Composite Average

With Ortho		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36						
37	EE	\$24	\$20	9	\$2,546	\$2,160
38	EE+Spouse	\$47	\$40	11	\$6,222	\$5,280
39	EE+Child(ren)	\$52	\$45	1	\$629	\$540
40	Family	\$94	\$60	18	\$20,400	\$12,960
41		<u>\$218</u>	<u>\$165</u>	<u>39</u>	<u>\$29,797</u>	<u>\$20,940</u>
42	Total Non-union Dental Costs				\$29,797	\$20,940

Without Ortho		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
44						
45	EE	\$23	\$15	0	\$0	\$0
46	EE+Spouse	\$51	\$25	1	\$610	\$300
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		<u>\$223</u>	<u>\$110</u>	<u>1</u>	<u>\$610</u>	<u>\$300</u>
50	Total Non-union Dental Costs				\$610	\$300
51						
52	Total Non-union Dental Costs				\$30,407	\$21,240

NG USA Service Co.
Total Medical and Dental Costs - Non-union **\$633,746** **\$201,480**

Dental - Composite Average

With Ortho		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36						
37	EE	\$36	\$9	98	\$41,823	\$10,456
38	EE+1	\$71	\$18	98	\$83,646	\$20,912
39						
40	Family	\$101	\$25	115	\$139,881	\$34,970
41		<u>\$208</u>	<u>\$52</u>	<u>311</u>	<u>\$265,351</u>	<u>\$66,338</u>
42	Total Union Dental Costs				\$265,351	\$66,338

Without Ortho		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
44						
45	EE	\$34	\$8	10	\$4,054	\$1,014
46	EE+1	\$68	\$17	10	\$8,109	\$2,027
47						
48	Family	\$96	\$24	12	\$13,866	\$3,467
49		<u>\$198</u>	<u>\$49</u>	<u>32</u>	<u>\$26,029</u>	<u>\$6,507</u>
50	Total Non-union Dental Costs				\$26,029	\$6,507
51						
52	Total Union Dental Costs				\$291,380	\$72,845

NG USA Service Co.
Total Union Medical and Dental Costs **\$5,934,300** **\$1,499,661**

Total Employees (Medical inc Opt Out) **45**
Total Employees (Dental exc Opt Out) **40**

Total Employees (Medical inc Opt Out) **384**
Total Employees (Dental exc Opt Out) **383**

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2017 Plans
Based on Open Enrollment Data for Calendar Year 2017 and Rates for 2018

National Grid - Narragansett Gas						Union						
Non Union						Medical - Composite Average						
EPO with Wellness & Spousal Surcharge						PPO						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
1												
2	EE	\$551	\$150	1	\$6,610	\$1,800	EE	\$624	\$166	71	\$531,646	\$141,135
3	EE+Spouse	\$952	\$450	1	\$11,420	\$5,400	EE+1	\$1,325	\$305	9	\$143,112	\$32,906
4	EE+Child(ren)	\$962	\$300	0	\$0	\$0			0	\$0	\$0	
5	Family	\$1,553	\$550	1	\$18,630	\$6,600	Family	\$1,508	\$420	198	\$3,583,408	\$998,181
6		\$4,017	\$1,450	3	\$36,661	\$13,800		\$3,457	\$890	278	\$4,258,166	\$1,172,221
7												
EPO without Wellness but with Spousal Surcharge						POS						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
8												
9	EE	\$551	\$150	0	\$0	\$0	EE	\$663	\$173	5	\$39,763	\$10,384
10	EE+Spouse	\$1,052	\$350	1	\$12,620	\$4,200	EE+1	\$1,325	\$346	5	\$79,526	\$20,768
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0			0	\$0	\$0	
12	Family	\$1,653	\$450	3	\$59,491	\$16,200	Family	\$1,891	\$494	13	\$294,946	\$77,027
13		\$4,217	\$1,250	4	\$72,111	\$20,400		\$3,879	\$1,013	23	\$414,236	\$108,179
14												
EPO without Wellness and without Spousal Surcharge						CDHP						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
15												
16	EE	\$501	\$200	1	\$6,010	\$2,400	EE	\$654	\$74	3	\$23,529	\$2,648
17	EE+Spouse	\$902	\$500	0	\$0	\$0	EE+1		0	\$0	\$0	
18	EE+Child(ren)	\$912	\$350	0	\$0	\$0			0	\$0	\$0	
19	Family	\$1,503	\$600	0	\$0	\$0	Family	\$1,530	\$170	1	\$18,355	\$2,040
20		\$3,817	\$1,650	1	\$6,010	\$2,400		\$2,183	\$244	4	\$41,884	\$4,688
21												
CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge						CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29												
30	EE	\$607	\$60	0	\$0	\$0	EE	\$607	\$60	0	\$0	\$0
31	EE+Spouse	\$1,085	\$250	1	\$13,019	\$3,000	EE+Spouse	\$1,185	\$150	1	\$14,219	\$1,800
32	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
33	Family	\$1,682	\$320	0	\$0	\$0	Family	\$1,782	\$220	2	\$42,777	\$5,280
34		\$4,446	\$760	1	\$13,019	\$3,000		\$4,646	\$560	3	\$56,996	\$7,080
35												
CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge						CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
43												
44	EE	\$557	\$110	0	\$0	\$0	EE	\$557	\$110	0	\$0	\$0
45	EE+Spouse	\$1,035	\$300	0	\$0	\$0	EE+Spouse	\$1,135	\$200	0	\$0	\$0
46	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
47	Family	\$1,632	\$370	1	\$19,588	\$4,440	Family	\$1,732	\$270	0	\$0	\$0
48		\$4,246	\$960	1	\$19,588	\$4,440		\$4,446	\$760	0	\$0	\$0
49												
CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge						CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
50												
51	EE	\$557	\$110	0	\$0	\$0	EE	\$557	\$110	0	\$0	\$0
52	EE+Spouse	\$1,135	\$200	0	\$0	\$0	EE+Spouse	\$1,135	\$200	0	\$0	\$0
53	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
54	Family	\$1,732	\$270	0	\$0	\$0	Family	\$1,732	\$270	0	\$0	\$0
55		\$4,446	\$760	0	\$0	\$0		\$4,446	\$760	0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2017 Plans
Based on Open Enrollment Data for Calendar Year 2017 and Rates for 2018

National Grid - Narragansett Gas
Non Union
Medical - Composite Average

Union
Medical - Composite Average

CDHP2 - Health
Investment Plan
with Wellness &

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
1	Spousal					
2	Surcharge					
3	EE	\$582	\$10	0	\$0	\$0
4	EE+Spouse	\$1,043	\$140	0	\$0	\$0
5	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
6	Family	\$1,615	\$160	0	\$0	\$0
7		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

CDHP2 - Health
Investment Plan
with Wellness
but without

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
8	Spousal					
9	Surcharge					
10	EE	\$582	\$10	0	\$0	\$0
11	EE+Spouse	\$1,143	\$40	0	\$0	\$0
12	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
13	Family	\$1,715	\$60	0	\$0	\$0
14		<u>\$4,476</u>	<u>\$140</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

CDHP2 - Health
Investment Plan
without
Wellness but

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
15	Spousal					
16	Surcharge					
17	EE	\$532	\$60	0	\$0	\$0
18	EE+Spouse	\$993	\$190	0	\$0	\$0
19	EE+Child(ren)	\$985	\$80	0	\$0	\$0
20	Family	\$1,565	\$210	0	\$0	\$0
21		<u>\$4,076</u>	<u>\$540</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

CDHP2 - Health
Investment Plan
without
Wellness and

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
22	Spousal					
23	Surcharge					
24	EE	\$532	\$60	0	\$0	\$0
25	EE+Spouse	\$1,093	\$90	0	\$0	\$0
26	EE+Child(ren)	\$985	\$80	0	\$0	\$0
27	Family	\$1,665	\$110	0	\$0	\$0
28		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
29	Opt Out					
30	EE			1	0	\$0
31						
32	Total Non-union Medical Costs				\$254,866	\$67,920

Dental - Composite Average

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
36	With Ortho					
37	EE	\$24	\$20	1	\$283	\$240
38	EE+Spouse	\$47	\$40	6	\$3,394	\$2,880
39	EE+Child(ren)	\$52	\$45	2	\$1,258	\$1,080
40	Family	\$94	\$60	6	\$6,800	\$4,320
41		<u>\$218</u>	<u>\$165</u>	<u>15</u>	<u>\$11,735</u>	<u>\$8,520</u>
42	Total Non-union Dental Costs				\$11,735	\$8,520

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
44	Without Ortho					
45	EE	\$23	\$15	1	\$275	\$180
46	EE+Spouse	\$51	\$25	0	\$0	\$0
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		<u>\$223</u>	<u>\$110</u>	<u>1</u>	<u>\$275</u>	<u>\$180</u>
50	Total Non-union Dental Costs				\$275	\$180
51						
52	Total Non-union Dental Costs				\$12,010	\$8,700

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
54	NG USA Service Co.					
55	Total Medical and Dental Costs - Non-union				\$266,875	\$76,620

Total Employees (Medical inc Opt Out)

Total Employees (Dental exc Opt Out)

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
29	Opt Out					
30	EE			24	0	\$0
31						
32	Total Union Medical Costs				\$4,714,286	\$1,285,088

Dental - Composite Average

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
36	With Ortho					
37	EE	\$41	\$10	82	\$40,614	\$10,153
38	EE+1	\$71	\$18	18	\$15,364	\$3,841
39					\$0	\$0
40	Family	\$103	\$26	204	\$251,539	\$62,885
41		<u>\$215</u>	<u>\$54</u>	<u>304</u>	<u>\$307,516</u>	<u>\$76,879</u>
42	Total Union				\$307,516	\$76,879

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
44	Without Ortho					
45	EE	\$34	\$8	2	\$811	\$203
46	EE+1	\$68	\$17	2	\$1,622	\$405
47					\$0	\$0
48	Family	\$96	\$24	2	\$2,311	\$578
49		<u>\$198</u>	<u>\$49</u>	<u>6</u>	<u>\$4,744</u>	<u>\$1,186</u>
50	Total Non-union Dental Costs				\$4,744	\$1,186
51						
52	Total Union Dental Costs				\$312,260	\$78,065

		Monthly ER	Monthly EE	Enrollment	2018	2018
		Costs	Costs	as of June	Projected	Projected
				2017	ER Costs	EE Costs
54	NG USA Service Co.					
55	Total Union Medical and Dental Costs				\$5,026,547	\$1,363,153

Total Employees (Medical inc Opt Out)

Total Employees (Dental exc Opt Out)

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

National Grid - Service Company

Non Union

Medical - Composite Average

EPO with Wellness & Spousal Surchage	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$551	\$150	483	\$3,192,683	\$869,400
EE+Spouse	\$952	\$450	44	\$502,490	\$237,600
EE+Child(ren)	\$962	\$300	104	\$1,199,972	\$374,400
Family	\$1,553	\$550	109	\$2,030,706	\$719,400
	<u>\$4,017</u>	<u>\$1,450</u>	<u>740</u>	<u>\$6,925,851</u>	<u>\$2,200,800</u>

EPO with Wellness but without Spousal Surchage	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$551	\$150	0	\$0	\$0
EE+Spouse	\$1,052	\$350	248	\$3,129,814	\$1,041,600
EE+Child(ren)	\$962	\$300	0	\$0	\$0
Family	\$1,653	\$450	612	\$12,136,161	\$3,304,800
	<u>\$4,217</u>	<u>\$1,250</u>	<u>860</u>	<u>\$15,265,975</u>	<u>\$4,346,400</u>

EPO without Wellness but with Spousal Surchage	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$501	\$200	260	\$1,562,628	\$624,000
EE+Spouse	\$902	\$500	24	\$259,685	\$144,000
EE+Child(ren)	\$912	\$350	55	\$601,601	\$231,000
Family	\$1,503	\$600	59	\$1,063,789	\$424,800
	<u>\$3,817</u>	<u>\$1,650</u>	<u>398</u>	<u>\$3,487,704</u>	<u>\$1,423,800</u>

EPO without Wellness and without Spousal Surchage	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$501	\$200	0	\$0	\$0
EE+Spouse	\$1,002	\$400	133	\$1,598,689	\$638,400
EE+Child(ren)	\$912	\$350	0	\$0	\$0
Family	\$1,603	\$500	329	\$6,326,778	\$1,974,000
	<u>\$4,017</u>	<u>\$1,450</u>	<u>462</u>	<u>\$7,925,467</u>	<u>\$2,612,400</u>

CDHP1 - Health

Savings Plan with

Wellness & Spousal

Surchage

	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$607	\$60	370	\$2,697,098	\$266,400
EE+Spouse	\$1,085	\$250	22	\$286,416	\$66,000
EE+Child(ren)	\$1,071	\$130	48	\$617,137	\$74,880
Family	\$1,682	\$320	59	\$1,191,113	\$226,560
	<u>\$4,446</u>	<u>\$760</u>	<u>499</u>	<u>\$4,791,765</u>	<u>\$633,840</u>

CDHP1 - Health

Savings Plan with

Wellness but without

Spousal Surchage

	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$607	\$60	0	\$0	\$0
EE+Spouse	\$1,185	\$150	120	\$1,706,269	\$216,000
EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
Family	\$1,782	\$220	331	\$7,079,548	\$873,840
	<u>\$4,646</u>	<u>\$560</u>	<u>451</u>	<u>\$8,785,817</u>	<u>\$1,089,840</u>

CDHP1 - Health

Savings Plan without

Wellness but with

Spousal Surchage

	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$557	\$110	199	\$1,331,201	\$262,680
EE+Spouse	\$1,035	\$300	12	\$149,027	\$43,200
EE+Child(ren)	\$1,021	\$180	25	\$306,425	\$54,000
Family	\$1,632	\$370	32	\$626,828	\$142,080
	<u>\$4,246</u>	<u>\$960</u>	<u>268</u>	<u>\$2,413,481</u>	<u>\$501,960</u>

CDHP1 - Health

Savings Plan without

Wellness and

without Spousal

Surchage

	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$557	\$110	0	\$0	\$0
EE+Spouse	\$1,135	\$200	63	\$857,991	\$151,200
EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
Family	\$1,732	\$270	177	\$3,679,540	\$573,480
	<u>\$4,446</u>	<u>\$760</u>	<u>240</u>	<u>\$4,537,532</u>	<u>\$724,680</u>

Union

Medical - Composite Average

All Union Plans	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$691	\$156	495	\$4,104,293	\$925,652
EE+1	\$1,326	\$332	139	\$2,211,803	\$552,945
				\$0	\$0
Family	\$1,858	\$409	573	\$12,774,868	\$2,811,753
	<u>\$3,875</u>	<u>\$896</u>	<u>1,207</u>	<u>\$19,090,964</u>	<u>\$4,290,349</u>

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

National Grid - Service Company
Non Union
Medical - Composite Average

Union
Medical - Composite Average

CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
1						
2	EE	\$582	\$10	15	\$104,715	\$1,800
3	EE+Spouse	\$1,043	\$140	1	\$12,522	\$1,680
4	EE+Child(ren)	\$1,035	\$30	2	\$24,844	\$720
5	Family	\$1,615	\$160	2	\$38,766	\$3,840
6		\$4,276	\$340	20	\$180,847	\$8,040

CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
8						
9	EE	\$582	\$10	0	\$0	\$0
10	EE+Spouse	\$1,143	\$40	4	\$54,888	\$1,920
11	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
12	Family	\$1,715	\$60	11	\$226,413	\$7,920
13		\$4,476	\$140	15	\$281,301	\$9,840

CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
15						
16	EE	\$532	\$60	7	\$44,667	\$5,040
17	EE+Spouse	\$993	\$190	1	\$11,922	\$2,280
18	EE+Child(ren)	\$985	\$80	0	\$0	\$0
19	Family	\$1,565	\$210	2	\$37,566	\$5,040
20		\$4,076	\$540	10	\$94,155	\$12,360

CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
22						
23	EE	\$532	\$60	0	\$0	\$0
24	EE+Spouse	\$1,093	\$90	1	\$13,122	\$1,080
25	EE+Child(ren)	\$985	\$80	0	\$0	\$0
26	Family	\$1,665	\$110	5	\$99,915	\$6,600
27		\$4,276	\$340	6	\$113,037	\$7,680

	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29						
30	Opt Out					
31	EE		748	0	\$0	
32	Total Non-union Medical Costs			\$54,802,931	\$13,571,640	

Dental - Composite Average

With Ortho						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
36						
37	EE	\$24	\$20	1,295	\$366,278	\$310,800
38	EE+Spouse	\$47	\$40	856	\$484,222	\$410,880
39	EE+Child(ren)	\$52	\$45	203	\$127,680	\$109,620
40	Family	\$94	\$60	1,566	\$1,774,803	\$1,127,520
41		\$218	\$165	3,920	\$2,752,983	\$1,958,820
42	Total Non-union Dental Costs			\$2,752,983	\$1,958,820	

Without Ortho						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
44						
45	EE	\$23	\$15	143	\$39,314	\$25,740
46	EE+Spouse	\$51	\$25	95	\$57,923	\$28,500
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		\$223	\$110	238	\$97,237	\$54,240
50	Total Non-union Dental Costs			\$97,237	\$54,240	

Total Non-union Dental Costs			\$2,850,220	\$2,013,060	
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Total Medical and Dental Costs - Non-union			\$57,653,151	\$15,584,700	
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59	Total Employees (Medical inc Opt Out)	4,717
61	Total Employees (Dental exc Opt Out)	4,158

	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29						
30	Opt Out					
31	EE	0	0	202	0	0
32	Total Union Medical Costs			\$19,090,964	\$4,290,349	

Dental - Composite Average

With Ortho						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
36						
37	EE	\$30	\$5	530	\$188,024	\$34,521
38	EE+1	\$71	\$18	157	\$134,005	\$33,501
39					\$0	\$0
40	Family	\$92	\$17	512	\$566,240	\$101,550
41		\$193	\$40	1,199	\$888,269	\$169,572
42	Total Union Dental Costs			\$888,269	\$169,572	

Without Ortho						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
44						
45	EE	\$34	\$8	17	\$6,892	\$1,723
46	EE+1	\$68	\$17	16	\$12,974	\$3,243
47					\$0	\$0
48	Family	\$96	\$24	12	\$13,866	\$3,467
49		\$198	\$49	\$45	\$33,732	\$8,433
50	Total Union Dental Costs			\$33,732	\$8,433	

Total Union Dental Costs			\$922,002	\$178,005	
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Total Union Medical and Dental Costs			\$20,012,965	\$4,468,354	
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59	Total Employees (Medical inc Opt Out)	1,409
61	Total Employees (Dental exc Opt Out)	1,244

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-14

Group Life Insurance

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$541,487	\$310,515	\$230,972	(\$51,249)	(\$51,249)	\$0	\$490,238	\$259,266	\$230,972
2	National Grid USA Service Company	\$379,283	\$262,057	\$117,226	(\$36,677)	(\$36,677)	\$0	\$342,606	\$225,380	\$117,226
3	All Other Companies	\$9,914	\$7,130	\$2,783	(\$2,260)	(\$2,260)	\$0	\$7,654	\$4,870	\$2,783
4	Total	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$90,186)</u>	<u>(\$90,186)</u>	<u>\$0</u>	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$90,186)</u>	<u>(\$90,186)</u>	<u>\$0</u>	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>
20	Sub Total	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$90,186)</u>	<u>(\$90,186)</u>	<u>\$0</u>	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$90,186)</u>	<u>(\$90,186)</u>	<u>\$0</u>	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$490,238	\$259,266	\$230,972	\$58,660	\$44,834	\$13,826	\$548,897	\$304,100	\$244,798
2	National Grid USA Service Company	\$342,606	\$225,380	\$117,226	\$58,327	\$32,412	\$25,915	\$400,932	\$257,792	\$143,141
3	All Other Companies	\$7,654	\$4,870	\$2,783	\$38,968	\$781	\$38,187	\$46,621	\$5,651	\$40,970
4	Total	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$155,954</u>	<u>\$78,027</u>	<u>\$77,927</u>	<u>\$996,451</u>	<u>\$567,542</u>	<u>\$428,909</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$155,954</u>	<u>\$78,027</u>	<u>\$77,927</u>	<u>\$996,451</u>	<u>\$567,542</u>	<u>\$428,909</u>
20	Sub Total	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$155,954</u>	<u>\$78,027</u>	<u>\$77,927</u>	<u>\$996,451</u>	<u>\$567,542</u>	<u>\$428,909</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$155,954</u>	<u>\$78,027</u>	<u>\$77,927</u>	<u>\$996,451</u>	<u>\$567,542</u>	<u>\$428,909</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e)
Provider Company:					
1 Narragansett Electric Company	\$304,100	\$18,976	\$323,076	\$17,640	\$340,715
2 National Grid USA Service Company	\$257,792	\$16,086	\$273,878	\$14,954	\$288,832
3 All Other Companies	\$5,651	\$353	\$6,004	\$328	\$6,332
4 Total	<u>\$567,542</u>	<u>\$35,415</u>	<u>\$602,957</u>	<u>\$32,921</u>	<u>\$635,879</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$567,542</u>	<u>\$35,415</u>	<u>\$602,957</u>	<u>\$32,921</u>	<u>\$635,879</u>
20 Sub Total	<u>\$567,542</u>	<u>\$35,415</u>	<u>\$602,957</u>	<u>\$32,921</u>	<u>\$635,879</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$567,542</u>	<u>\$35,415</u>	<u>\$602,957</u>	<u>\$32,921</u>	<u>\$635,879</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

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

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

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Data Year 1 Ending August 31, 2020 Gas (c)	Adjustments to Reflect Conditions in Data Year Gas (d)	Data Year 2 Ending August 31, 2021 Gas (e)
Provider Company:					
1 Narragansett Electric Company	\$244,798	\$16,818	\$261,615	\$14,363	\$275,978
2 National Grid USA Service Company	\$143,141	\$9,834	\$152,974	\$8,398	\$161,373
3 All Other Companies	\$40,970	\$2,815	\$43,785	\$2,404	\$46,189
4 Total	<u>\$428,909</u>	<u>\$29,466</u>	<u>\$458,375</u>	<u>\$25,165</u>	<u>\$483,539</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$428,909</u>	<u>\$29,466</u>	<u>\$458,375</u>	<u>\$25,165</u>	<u>\$483,539</u>
20 Sub Total	<u>\$428,909</u>	<u>\$29,466</u>	<u>\$458,375</u>	<u>\$25,165</u>	<u>\$483,539</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$428,909</u>	<u>\$29,466</u>	<u>\$458,375</u>	<u>\$25,165</u>	<u>\$483,539</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

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

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

	Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>			
2		(IFA) Integrated Facilities Agreement Narragansett Electric Company	(\$42,416)	(\$42,416)	\$0
3		(IFA) Integrated Facilities Agreement National Grid USA Service Company	(\$35,797)	(\$35,797)	\$0
4		(IFA) Integrated Facilities Agreement All Other Companies	(\$974)	(\$974)	\$0
5					
6		Inspection & Maintenance Narragansett Electric Company	(\$4,597)	(\$4,597)	\$0
7		Inspection & Maintenance National Grid USA Service Company	(\$27)	(\$27)	\$0
8		Inspection & Maintenance All Other Companies	(\$755)	(\$755)	\$0
9					
10		Parent Company Funding Initiatives Narragansett Electric Company	(\$4,236)	(\$4,236)	\$0
11					
12		Major Storm Activity Narragansett Electric Company	\$0	\$0	\$0
13		Major Storm Activity National Grid USA Service Company	(\$853)	(\$853)	\$0
14		Major Storm Activity All Other Companies	(\$530)	(\$530)	\$0
15					
16		TOTAL	(\$90,186)	(\$90,186)	\$0
17					
18	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>			
19					
20		<u>General inflation %</u>			
21		4.63% Narragansett Electric Company	\$6,190	\$3,274	\$2,916
22		National Grid USA Service Co.	\$2,295	\$1,509	\$785
23		All Other Companies	\$0	\$0	\$0
24					
25		<u>Payroll Escalator</u>			
26		16.03% Electric			
27		10.88% C Narragansett Electric Company	\$66,690	\$41,560	\$25,130
28		National Grid USA Service Company	\$41,812	\$30,903	\$10,909
29		All Other Companies	\$38,968	\$781	\$38,187
30					
31					
32		GRAND TOTAL	\$155,954	\$78,027	\$77,927
33					
34					
35	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>			
36					
37		<u>General inflation %</u>			
38		2.66% Narragansett Electric Company	\$14,601	\$8,089	\$6,512
39		National Grid USA Service Co.	\$10,665	\$6,857	\$3,808
40		All Other Companies	\$1,240	\$150	\$1,090
41					
42		<u>Payroll Escalator</u>			
43		3.58%			
44		4.21% Narragansett Electric Company	\$21,193	\$10,887	\$10,306
45		National Grid USA Service Company	\$15,255	\$9,229	\$6,026
46		All Other Companies	\$1,927	\$202	\$1,725
47					
48		TOTAL	\$64,881	\$35,415	\$29,466
49					
50	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>			
51					
52		<u>General inflation %</u>			
53		2.43% Narragansett Electric Company	\$14,208	\$7,851	\$6,357
54		National Grid USA Service Co.	\$10,373	\$6,655	\$3,717
55		All Other Companies	\$1,210	\$146	\$1,064
56					
57		<u>Payroll Escalator</u>			
58		3.03%			
59		3.06% Narragansett Electric Company	\$17,795	\$9,789	\$8,005
60		National Grid USA Service Company	\$12,980	\$8,299	\$4,681
61		All Other Companies	\$1,522	\$182	\$1,340
62					
		TOTAL	\$58,086	\$32,921	\$25,165

Line Notes

2(b)-4(b)	Schedule 1, Lines 7	40(c) Page 4, Line 3(a) * General Inflation from Schedule 3, Page 8
6(b)-8(b)	Schedule 3, Page 6, Line 8(e)	43(b) Page 3, Line 1(a) * Payroll Escalator from Schedule 8, Line 47(i)
10(b)	Schedule 3 Page 6, Line 8(g)	44(b) Page 3, Line 2(a) * Payroll Escalator from Schedule 8, Line 47(i)
12(b)-14(b)	Schedule 3 Page 6, Line 8(f)	45(b) Page 3, Line 3(a) * Payroll Escalator from Schedule 8, Line 47(i)
16	Sum of Lines 2-14	43(c) Page 4, Line 1(a) * Payroll Escalator from Schedule 8, Line 47(j)
21(b)	Page 6, Line 4(b) * General Inflation from Schedule 3, Page 8	44(c) Page 4, Line 2(a) * Payroll Escalator from Schedule 8, Line 47(j)
22(b)	Page 6, Line 9(b) * General Inflation from Schedule 3, Page 8	45(c) Page 4, Line 3(a) * Payroll Escalator from Schedule 8, Line 47(j)
21(c)	Page 7, Line 4(b) * General Inflation from Schedule 3, Page 8	53(b) Page 3, Line 1(c) * General Inflation from Schedule 3, Page 8
22(c)	Page 7, Line 9(b) * General Inflation from Schedule 3, Page 8	54(b) Page 3, Line 2(c) * General Inflation from Schedule 3, Page 8
27(b)	Page 2, Line 1(b) * Payroll Escalator from Schedule 8, Line 20(i)	55(b) Page 3, Line 3(c) * General Inflation from Schedule 3, Page 8
28(b)	Page 6, Line 6(b) + Line 7(b) + Line 8(b) * Payroll Escalator from Schedule 8, Line 20(i)	53(c) Page 4, Line 1(c) * General Inflation from Schedule 3, Page 8
29(b)	Page 2, Line 3(b) * Payroll Escalator from Schedule 8, Line 20(i)	54(c) Page 4, Line 2(c) * General Inflation from Schedule 3, Page 8
27(c)	Page 2, Line 1(c) * Payroll Escalator from Schedule 8, Line 20(j)	55(c) Page 4, Line 3(c) * General Inflation from Schedule 3, Page 8
28(c)	Page 7, Line 6(b) + Line 7(b) + Line 8(b) * Payroll Escalator from Schedule 8, Line 20(j)	58(b) Page 3, Line 1(c) * Payroll Escalator from Schedule 8, Line 74(i)
29(c)	Page 2, Line 3(c) * Payroll Escalator from Schedule 8, Line 20(j)	59(b) Page 3, Line 2(c) * Payroll Escalator from Schedule 8, Line 74(i)
38(b)	Page 3, Line 1(a) * General Inflation from Schedule 3, Page 8	60(b) Page 3, Line 3(c) * Payroll Escalator from Schedule 8, Line 74(i)
39(b)	Page 3, Line 2(a) * General Inflation from Schedule 3, Page 8	58(c) Page 4, Line 1(c) * Payroll Escalator from Schedule 8, Line 74(j)
40(b)	Page 3, Line 3(a) * General Inflation from Schedule 3, Page 8	59(c) Page 4, Line 2(c) * Payroll Escalator from Schedule 8, Line 74(j)
38(c)	Page 4, Line 1(a) * General Inflation from Schedule 3, Page 8	60(c) Page 4, Line 3(c) * Payroll Escalator from Schedule 8, Line 74(j)
39(c)	Page 4, Line 2(a) * General Inflation from Schedule 3, Page 8	

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

Narragansett Electric Company			Escalation	Group
			Percentage	Insurance
			1/	Expense
	Electric	Electric	Electric	Adjustment
	(a)	(b)		(c)
1 Accidental Death & Dismemberment	1.70%	\$4,412	16.03%	\$707
2 Basic Life	15.28%	\$39,615	16.03%	\$6,350
3 Long Term Disability	55.75%	\$144,532	16.03%	\$23,169
4 Absence Management Program	27.27%	\$70,706	4.63%	\$3,274
5	100.00%	\$259,266		\$33,500

Column Notes

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

Service Company			Escalation	Group
			Percentage	Insurance
			1/	Expense
	Electric	Electric	Electric	Adjustment
	(a)	(b)		(c)
6 Accidental Death & Dismemberment	5.49%	\$12,372	16.03%	\$1,983
7 Basic Life	20.72%	\$46,698	16.03%	\$7,486
8 Long Term Disability	59.33%	\$133,709	16.03%	\$21,434
9 Absence Management Program	14.46%	\$32,600	4.63%	\$1,509
10	100.00%	\$225,380		\$32,412

Column Notes

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

1/ Escalation Percentages

Payroll escalation rate from Schedule 8, Page 6, Line 20(i)	16.03%
General inflation rate from Schedule 3, Page 8	4.63%

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

Narragansett Electric Company			Escalation	Group
			Percentage	Insurance
			1/	Expense
	Gas	Gas	Gas	Gas
	(a)	(b)		(c)
1 Accidental Death & Dismemberment	1.70%	\$3,931	10.88%	\$428
2 Basic Life	15.28%	\$35,292	10.88%	\$3,840
3 Long Term Disability	55.75%	\$128,760	10.88%	\$14,009
4 Absence Management Program	27.27%	\$62,990	4.63%	\$2,916
5	100.00%	\$230,972		\$21,193

Column Notes

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

Service Company			Escalation	Group
			Percentage	Insurance
			1/	Expense
	Gas	Gas	Gas	Gas
	(a)	(b)		(c)
6 Accidental Death & Dismemberment	5.49%	\$6,435	10.88%	\$700
7 Basic Life	20.72%	\$24,289	10.88%	\$2,643
8 Long Term Disability	59.33%	\$69,546	10.88%	\$7,567
9 Absence Management Program	14.46%	\$16,956	4.63%	\$785
10	100.00%	\$117,226		\$11,694

Column Notes

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

1/ Escalation Percentages

Payroll escalation rate from Schedule 8, Page 6, Line 20(j)	10.88%
General inflation rate from Schedule 3, Page 8	4.63%

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-15

Thrift Plan

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
1	Provider Company:									
2	Narragansett Electric Company	\$1,503,958	\$861,288	\$642,670	(\$159,905)	(\$159,905)	\$0	\$1,344,053	\$701,383	\$642,670
3	National Grid USA Service Company	\$2,324,833	\$1,602,041	\$722,791	(\$231,593)	(\$231,593)	\$0	\$2,093,240	\$1,370,448	\$722,791
4	All Other Companies	\$36,501	\$26,213	\$10,288	(\$6,859)	(\$6,859)	\$0	\$29,642	\$19,353	\$10,288
5	Total	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
20	Sub Total	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
1	Provider Company:									
2	Narragansett Electric Company	\$1,344,053	\$701,383	\$642,670	\$182,354	\$112,432	\$69,923	\$1,526,407	\$813,815	\$712,592
3	National Grid USA Service Company	\$2,093,240	\$1,370,448	\$722,791	\$298,323	\$219,683	\$78,640	\$2,391,562	\$1,590,131	\$801,431
4	All Other Companies	\$29,642	\$19,353	\$10,288	\$4,222	\$3,102	\$1,119	\$33,863	\$22,456	\$11,408
5	Total	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$484,899</u>	<u>\$335,217</u>	<u>\$149,682</u>	<u>\$3,951,833</u>	<u>\$2,426,402</u>	<u>\$1,525,431</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$484,899</u>	<u>\$335,217</u>	<u>\$149,682</u>	<u>\$3,951,833</u>	<u>\$2,426,402</u>	<u>\$1,525,431</u>
20	Sub Total	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$484,899</u>	<u>\$335,217</u>	<u>\$149,682</u>	<u>\$3,951,833</u>	<u>\$2,426,402</u>	<u>\$1,525,431</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$484,899</u>	<u>\$335,217</u>	<u>\$149,682</u>	<u>\$3,951,833</u>	<u>\$2,426,402</u>	<u>\$1,525,431</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e)
Provider Company:					
1 Narragansett Electric Company	\$813,815	\$29,135	\$842,949	\$25,541	\$868,491
2 National Grid USA Service Company	\$1,590,131	\$56,927	\$1,647,058	\$49,906	\$1,696,964
3 All Other Companies	\$22,456	\$804	\$23,260	\$705	\$23,965
4 Total	<u>\$2,426,402</u>	<u>\$86,865</u>	<u>\$2,513,267</u>	<u>\$76,152</u>	<u>\$2,589,419</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$2,426,402	\$86,865	\$2,513,267	\$76,152	\$2,589,419
20 Sub Total	<u>\$2,426,402</u>	<u>\$86,865</u>	<u>\$2,513,267</u>	<u>\$76,152</u>	<u>\$2,589,419</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$2,426,402</u>	<u>\$86,865</u>	<u>\$2,513,267</u>	<u>\$76,152</u>	<u>\$2,589,419</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

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

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

		Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)
1	Provider Company:					
2	Narragansett Electric Company	\$712,592	\$30,000	\$742,592	\$22,723	\$765,316
3	National Grid USA Service Company	\$801,431	\$33,740	\$835,171	\$25,556	\$860,727
4	All Other Companies	\$11,408	\$480	\$11,888	\$364	\$12,252
5	Total	<u>\$1,525,431</u>	<u>\$64,221</u>	<u>\$1,589,652</u>	<u>\$48,643</u>	<u>\$1,638,295</u>
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,525,431</u>	<u>\$64,221</u>	<u>\$1,589,652</u>	<u>\$48,643</u>	<u>\$1,638,295</u>
20	Sub Total	<u>\$1,525,431</u>	<u>\$64,221</u>	<u>\$1,589,652</u>	<u>\$48,643</u>	<u>\$1,638,295</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,525,431</u>	<u>\$64,221</u>	<u>\$1,589,652</u>	<u>\$48,643</u>	<u>\$1,638,295</u>
		\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

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

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

Explanation of Adjustments:		Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$117,652)	(\$117,652)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$218,845)	(\$218,845)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$3,581)	(\$3,581)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	(\$12,930)	(\$12,930)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$128)	(\$128)	\$0
8		Inspection & Maintenance	All Other Companies	(\$1,878)	(\$1,878)	\$0
9						
10		Parent Company Funding Initiatives	Narragansett Electric Company	(\$29,323)	(\$29,323)	\$0
11						
12		Major Storm Activity	Narragansett Electric Company	\$0	\$0	\$0
13		Major Storm Activity	National Grid USA Service Company	(\$12,620)	(\$12,620)	\$0
14		Major Storm Activity	All Other Companies	(\$1,401)	(\$1,401)	\$0
15						
16		TOTAL	(\$398,357)	(\$398,357)	\$0	
17						
18						
19	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
20		<u>Payroll inflator</u>				
21		16.03% Electric	Narragansett Electric Company	\$182,354	\$112,432	\$69,923
22		10.88% Gas	National Grid USA Service Company	\$298,323	\$219,683	\$78,640
23			All Other Companies	\$4,222	\$3,102	\$1,119
24						
25		TOTAL	\$484,899	\$335,217	\$149,682	
26						
27						
28	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
29		<u>Payroll inflator</u>				
30		3.58% Electric	Narragansett Electric Company	\$59,135	\$29,135	\$30,000
31		4.21% Gas	National Grid USA Service Company	\$90,667	\$56,927	\$33,740
32			All Other Companies	\$1,284	\$804	\$480
33						
34		TOTAL	\$151,086	\$86,865	\$64,221	
35						
36						
37	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
38		<u>Payroll inflator</u>				
39		3.03% Electric	Narragansett Electric Company	\$48,265	\$25,541	\$22,723
40		3.06% Gas	National Grid USA Service Company	\$75,462	\$49,906	\$25,556
41			All Other Companies	\$1,069	\$705	\$364
42						
43		TOTAL	\$124,795	\$76,152	\$48,643	
44						

Line Notes

- 2(b)-4(b) Workpaper 1, Line 24
8(b)-10(b) Schedule 3, Page 6, Line 9(e)
10(b) Schedule 3, Page 6, Line 9(g)
12(b)-14(b) Schedule 3, Page 6, Line 9(f)
22(b) Page 2, Line 1(b) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(i)
23(b) Page 2, Line 2(b) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(i)
24(b) Page 2, Line 3(b) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(i)
22(c) Page 2, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(j)
23(c) Page 2, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(j)
24(c) Page 2, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(j)
31(b) Page 3, Line 1(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
32(b) Page 3, Line 2(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
33(b) Page 3, Line 3(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
31(c) Page 4, Line 1(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
32(c) Page 4, Line 2(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
33(c) Page 4, Line 3(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
40(b) Page 3, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
41(b) Page 3, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
42(b) Page 3, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
40(c) Page 4, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)
41(c) Page 4, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)
42(c) Page 4, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-16

FAS112 / ASC712

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

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

Column Notes

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

Line Notes

- 1(e) Page 5 of 7 Column (b) Sum of Lines 2, 6, 10 and 14
1(f) Page 5 of 7 Column (c) Sum of Lines 2, 6, 10 and 14
2(e) Page 5 of 7 Column (b) Sum of Lines 3, 7, 11 and 15
2(f) Page 5 of 7 Column (c) Sum of Lines 3, 7, 11 and 15
3(e) Page 5 of 7 Column (b) Sum of Lines 4, 8, 12 and 16
3(f) Page 5 of 7 Column (c) Sum of Lines 4, 8, 12 and 16
19 Equals Row 4

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

Test Year Ended June 30,
2017

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

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

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

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

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

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

Explanation of Adjustments:		Provider Company	Total (a)=(b)+(c)	Electric (b)	Gas (c)	
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	\$28,271	\$28,271	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	\$19,514	\$19,514	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$2,193)	(\$2,193)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	\$2,733	\$2,733	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$2)	(\$2)	\$0
8		Inspection & Maintenance	All Other Companies	\$127	\$127	\$0
9						
10		Major Storm Activity	Narragansett Electric	\$0	\$0	\$0
11		Major Storm Activity	National Grid USA Service Company	\$9,911	\$9,911	\$0
12		Major Storm Activity	All Other Companies	\$496	\$496	\$0
13						
14		To set balance to no lower than \$0 for Narragansett Electric	Narragansett Electric	\$361,348	\$175,955	\$185,392
15		To set balance to lower than \$0 for Service Company	National Grid USA Service Company	\$173,729	\$113,430	\$60,299
16		To set balance to no lower than \$0 for All Other Companies	Al Other Companies	(\$21,411)	(\$14,482)	(\$6,929)
17						
18		TOTAL		<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>

Line Notes

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

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

	Narragansett Electric Electric (a)	Legacy Grid Service Co Electric (b)	Legacy KeySpan Service Co Electric (c)	Total Service Company Electric (d)=(c)+(b)	Amount Electric (e)
1 Total FAS 112/ASC 712 Test Year Expense					(\$333,759)
2					
3					
4					
5					
6 FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7 FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8 FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9 FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10 FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11					
12 5 Year Average (2013-2017)	1/ (\$198,662)			(\$436,861)	
13					
14 Percentage Charged to Narragansett Electric - Total	100.00%			6.42%	
Percentage Charged to Narragansett Electric - O&M					
15 Labor	46.80%			57.13%	
16					
17 Total 5 Year Average Charged to O&M	(\$92,974)			(\$16,019)	(\$108,993)
18					
19 Minimum Anticipated Expense	2/				\$0
20					
21 Greater of Lines 12 or 17					\$0
22					
23 Normalizing Adjustment					\$333,759

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

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

Line Notes

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

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

			Legacy		
	Narragansett	Legacy Grid	KeySpan Svc	Total Service	Amount
	Electric	Service Co	Co	Company	
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)=(c)+(b)	(e)
1	Total FAS 112/ASC 712 Test Year Expense				(\$238,762)
2					
3					
4					
5					
6	FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439
7	FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147
8	FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)
9	FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)
10	FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)
11					
12	5 Year Average (2013-2017)	1/ (\$198,662)			(\$436,861)
13					
14	Percentage Charged to Narragansett Electric - Total	100.00%		3.70%	
15	Percentage Charged to Narragansett Electric - O&M Labor	44.82%		59.14%	
16					
17	Total 5 Year Average Charged to O&M	(\$89,040)		(\$9,559)	(\$98,599)
18					
19	Minimum Anticipated Expense	2/			\$0
20					
21	Greater of Lines 12 or 17				\$0
22					
23	Normalizing Adjustment				\$238,762

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-17

Service Company Rents

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,362,666)</u>	<u>(\$6,011,767)</u>	<u>(\$350,899)</u>	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,362,666)</u>	<u>(\$6,011,767)</u>	<u>(\$350,899)</u>	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>
20	Sub Total	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,362,666)</u>	<u>(\$6,011,767)</u>	<u>(\$350,899)</u>	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,362,666)</u>	<u>(\$6,011,767)</u>	<u>(\$350,899)</u>	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$10,700,286	\$7,973,602	\$2,726,684	\$7,046,413	\$5,311,480	\$1,734,933	\$17,746,699	\$13,285,082	\$4,461,616
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>	<u>\$7,046,413</u>	<u>\$5,311,480</u>	<u>\$1,734,933</u>	<u>\$17,746,699</u>	<u>\$13,285,082</u>	<u>\$4,461,616</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.						\$0			
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses						\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>	<u>\$7,046,413</u>	<u>\$5,311,480</u>	<u>\$1,734,933</u>	<u>\$17,746,699</u>	<u>\$13,285,082</u>	<u>\$4,461,616</u>
20	Sub Total	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>	<u>\$7,046,413</u>	<u>\$5,311,480</u>	<u>\$1,734,933</u>	<u>\$17,746,699</u>	<u>\$13,285,082</u>	<u>\$4,461,616</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$10,700,286</u>	<u>\$7,973,602</u>	<u>\$2,726,684</u>	<u>\$7,046,413</u>	<u>\$5,311,480</u>	<u>\$1,734,933</u>	<u>\$17,746,699</u>	<u>\$13,285,082</u>	<u>\$4,461,616</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$13,285,082	\$371,624	\$13,656,706	(\$214,324)	\$13,442,382
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$13,285,082</u>	<u>\$371,624</u>	<u>\$13,656,706</u>	<u>(\$214,324)</u>	<u>\$13,442,382</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$13,285,082</u>	<u>\$371,624</u>	<u>\$13,656,706</u>	<u>(\$214,324)</u>	<u>\$13,442,382</u>
20 Sub Total	<u>\$13,285,082</u>	<u>\$371,624</u>	<u>\$13,656,706</u>	<u>(\$214,324)</u>	<u>\$13,442,382</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$13,285,082</u>	<u>\$371,624</u>	<u>\$13,656,706</u>	<u>(\$214,324)</u>	<u>\$13,442,382</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$4,461,616	\$199,917	\$4,661,533	(\$28,291)	\$4,633,242
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$4,461,616</u>	<u>\$199,917</u>	<u>\$4,661,533</u>	<u>(\$28,291)</u>	<u>\$4,633,242</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$4,461,616</u>	<u>\$199,917</u>	<u>\$4,661,533</u>	<u>(\$28,291)</u>	<u>\$4,633,242</u>
20 Sub Total	<u>\$4,461,616</u>	<u>\$199,917</u>	<u>\$4,661,533</u>	<u>(\$28,291)</u>	<u>\$4,633,242</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,461,616</u>	<u>\$199,917</u>	<u>\$4,661,533</u>	<u>(\$28,291)</u>	<u>\$4,633,242</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

<u>Explanation of Adjustments:</u>			<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u> (a)	<u>Electric</u> (b)	<u>Gas</u> (c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		Normalizing Adjustment	National Grid USA Service Co.	Page 6	(\$3,910,750)	(\$3,537,772)	(\$372,978)
3							
4							
5		Normalizing Adjustment - CWIP	National Grid USA Service Company	Workpaper 6	\$91,100	\$69,021	\$22,079
6		Normalizing Adjustment - IFA Agreement Credit	National Grid USA Service Company	Input Hist - IFA Calc	\$0	\$0	\$0
7		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1	(\$2,146,385)	(\$2,146,385)	\$0
8		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1	(\$396,630)	(\$396,630)	\$0
9		(IFA) Integrated Facilities Agreement	All Other Companies		\$0	\$0	\$0
10					\$0	\$0	\$0
11					\$0		
12		TOTAL			<u>(\$6,362,666)</u>	<u>(\$6,011,767)</u>	<u>(\$350,899)</u>
13							
14							
15							
16							
17							
18							
19	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
20							
21							
22							
23					-	-	-
24		Rate Year Adjustment	National Grid USA Service Co.	Page 6	7,046,413	5,311,480	1,734,933
25					<u>\$7,046,413</u>	<u>\$5,311,480</u>	<u>\$1,734,933</u>
26							
27	Page 3	Electric Adjustments: (to reflect conditions in the Rate Year 2020-2021)					
28							
29							
30							
31					-	-	-
32		Rate Year Adjustment	National Grid USA Service Co.	Page 7	571,541	371,624	199,917
33					<u>\$571,541</u>	<u>\$371,624</u>	<u>\$199,917</u>
34							
35	Page 4	Gas Adjustments: (to reflect conditions in the Rate Year 2020-2021)					
36							
37							
38							
39					-	-	-
40		Rate Year Adjustment	National Grid USA Service Co.	Page 7	(242,615)	(214,324)	(28,291)
41					<u>(\$242,615)</u>	<u>(\$214,324)</u>	<u>(\$28,291)</u>
42							
43							

Line Notes

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

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

Test Year	
Asset Recovery Charge Per Books	
	Gas
1	ARC-DEBT RECOVERY CHGE \$189,871
2	ARC-DEPRECIATION RECOVERY CHGE \$2,041,663
3	ARC-EQUITY RECOVERY CHGE \$846,048
4	
5	Grand Total <u>\$3,077,582</u>
6	
7	
8	
9	
Test Year	
11	Return & Depreciation Calculation Adjustment
12	
13	Existing IS Projects \$2,390,946
14	Facilities Existing Balance \$313,658
15	Total Calculated Return & Depreciation <u>\$2,704,604</u>
16	Per Books <u>\$3,077,582</u>
17	Normalizing Adjustment <u>(\$372,978)</u>
18	
19	Rate Year -2019
20	Return & Depreciation Calculation Adjustment
21	Existing IS Projects \$2,359,677
22	New IS Projects <u>\$998,021</u>
23	Existing Facilities \$324,640
24	Service Co Unfunded Deferred Taxes <u>\$779,278</u>
25	Total Calculated Return & Depreciation - Rate Year \$4,461,616
26	Normalized Service Company Rents <u>\$2,726,684</u>
27	Proforma Adjustment <u>\$1,734,933</u>
28	
29	
30	Electric
31	ARC-DEBT RECOVERY CHGE \$856,281
32	ARC-DEPRECIATION RECOVERY CHGE \$9,249,995
33	ARC-EQUITY RECOVERY CHGE \$3,879,092
34	
35	Total before IFA <u>\$13,985,368</u>
36	Less: IFA
37	Total after IFA <u>\$13,985,368</u>
38	
39	
Test Year	
41	Return & Depreciation Calculation Adjustment
42	
43	IS Existing Projects \$9,792,316
44	Facilities Test Year <u>\$655,280</u>
45	Total Calculated Return & Depreciation <u>\$10,447,596</u>
46	Per Books <u>\$13,985,368</u>
47	Normalizing Adjustment <u>(\$3,537,772)</u>
48	
49	Rate Year 2019
50	Return & Depreciation Calculation Adjustment
51	Existing IS Projects \$7,846,497
52	New IS Projects <u>\$2,538,668</u>
53	Existing Facilities \$634,974
54	Service Co Unfunded Deferred Taxes <u>\$2,264,943</u>
55	Total Calculated Return & Depreciation - Rate Year <u>\$13,285,082</u>
56	Normalized Service Company Rents <u>\$7,973,602</u>
57	Proforma Adjustment <u>\$5,311,480</u>

Line Notes

- 21 Workpaper 6a, Line 470
- 22 Workpaper 6a, Line 471
- 23 Workpaper 6d, Line 612
- 51 Workpaper 6a, Line 470
- 52 Workpaper 6a, Line 471
- 53 Workpaper 6d, Line 612

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

	<u>Gas</u>	
1	Rate Year -2020	
2	Return & Depreciation Calculation Adjustment	
3	Existing IS Projects	\$2,169,849
4	New IS Projects	\$1,526,760
5	Existing Facilities	\$185,646
6	Service Co Unfunded Deferred taxes	\$779,278
7	Total Calculated Return & Depreciation - Rate Year	\$4,661,533
8	Adjusted Service Company Rents	\$4,461,616
9	Proforma Adjustment	\$199,917
10		
11		
12	<u>Electric</u>	
13		
14	Rate Year 2020	
15	Return & Depreciation Calculation Adjustment	
16	Existing IS Projects	\$7,314,150
17	New IS Projects	\$3,726,823
18	Existing Facilities	\$350,790
19	Service Co Unfunded Deferred taxes	\$2,264,943
20	Total Calculated Return & Depreciation - Rate Year	\$13,656,706
21	Adjusted Service Company Rents	\$13,285,082
22	Proforma Adjustment	\$371,624
23		
24	<u>Gas</u>	
25	Rate Year -2021	
26	Return & Depreciation Calculation Adjustment	
27	Existing IS Projects	\$1,879,971
28	New IS Projects	\$1,819,334
29	Existing Facilities	\$154,658
30	Service Co Unfunded Deferred taxes	\$779,278
31	Total Calculated Return & Depreciation - Rate Year	\$4,633,242
32	Normalized Service Company Rents	\$4,661,533
33	Proforma Adjustment	-\$28,291
34		
35		
36	<u>Electric</u>	
37		
38	Rate Year 2021	
39	Return & Depreciation Calculation Adjustment	
40	Existing IS Projects	\$6,700,114
41	New IS Projects	\$4,192,456
42	Existing Facilities	\$284,869
43	Service Co Unfunded Deferred taxes	\$2,264,943
44	Total Calculated Return & Depreciation - Rate Year	\$13,442,382
45	Adjusted Service Company Rents	\$13,656,706
46	Proforma Adjustment	(\$214,324)

Line Notes

3 Workpaper 6b, Line 539
4 Workpaper 6b, Line 538
5 Workpaper 6e, Line 628
16 Workpaper 6b, Line 539
17 Workpaper 6b, Line 538
18 Workpaper 6e, Line 628
27 Workpaper 6c, Line 549
28 Workpaper 6c, Line 548
29 Workpaper 6f, Line 619
40 Workpaper 6c, Line 549
41 Workpaper 6c, Line 548
42 Workpaper 6f, Line 619

Allocation of Excess ADIT using 3 Point Allocator for FY19

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

Narragansett Electric Company	5360		2,060,948	1,394,530
Narragansett Electric Company - Transmission	5360		562,336	380,502
			2,623,284	1,775,032
Less IFA		13.66%	(358,341)	(242,469)
Total Elec Dist			2,264,943	1,532,563
Narragansett Gas Company	5360		779,278	527,295
Total RI			3,044,221	2,059,858

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-18

Joint Facilities

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

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

Column Notes

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

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$711,564	\$504,892	\$206,672	\$32,945	\$23,377	\$9,569	\$744,509	\$528,269	\$216,240
2	National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$73,147</u>	<u>\$47,152</u>	<u>\$25,995</u>	<u>\$1,652,995</u>	<u>\$1,065,547</u>	<u>\$587,447</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$116,247	\$116,247	\$0	\$5,382	\$5,382	\$0	\$121,629	\$121,629	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,463,421	\$901,969	\$561,452	\$67,756	\$41,761	\$25,995	\$1,531,177	\$943,730	\$587,447
20	Sub Total	<u>\$1,579,668</u>	<u>\$1,018,216</u>	<u>\$561,452</u>	<u>\$73,139</u>	<u>\$47,143</u>	<u>\$25,995</u>	<u>\$1,652,806</u>	<u>\$1,065,359</u>	<u>\$587,447</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>	<u>\$8</u>	<u>\$8</u>	<u>\$0</u>	<u>\$188</u>	<u>\$188</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$73,147</u>	<u>\$47,152</u>	<u>\$25,995</u>	<u>\$1,652,995</u>	<u>\$1,065,547</u>	<u>\$587,447</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (h) = (b) + (e)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (i) = (c) + (f)
Provider Company:					
1 Narragansett Electric Company	\$528,269	\$14,052	\$542,321	\$13,178	\$555,499
2 National Grid USA Service Company	\$537,279	\$14,292	\$551,570	\$13,403	\$564,973
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,065,547</u>	<u>\$28,344</u>	<u>\$1,093,891</u>	<u>\$26,582</u>	<u>\$1,120,472</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$121,629	\$3,235	\$124,865	\$3,034	\$127,899
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$943,730</u>	<u>\$25,103</u>	<u>\$968,833</u>	<u>\$23,543</u>	<u>\$992,376</u>
20 Sub Total	<u>\$1,065,359</u>	<u>\$28,339</u>	<u>\$1,093,698</u>	<u>\$26,577</u>	<u>\$1,120,274</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$188	\$5	\$193	\$5	\$198
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$188</u>	<u>\$5</u>	<u>\$193</u>	<u>\$5</u>	<u>\$198</u>
27					
28 TOTAL	<u>\$1,065,547</u>	<u>\$28,344</u>	<u>\$1,093,891</u>	<u>\$26,582</u>	<u>\$1,120,473</u>
	(\$0)	\$0	(\$0)	\$0	\$0

Column Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$216,240	\$5,752	\$221,992	\$5,394	\$227,387
2 National Grid USA Service Company	\$371,207	\$9,874	\$381,081	\$9,260	\$390,341
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$587,447</u>	<u>\$15,626</u>	<u>\$603,073</u>	<u>\$14,655</u>	<u>\$617,728</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$587,447</u>	<u>\$15,626</u>	<u>\$603,073</u>	<u>\$14,655</u>	<u>\$617,728</u>
20 Sub Total	<u>\$587,447</u>	<u>\$15,626</u>	<u>\$603,073</u>	<u>\$14,655</u>	<u>\$617,728</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$587,447</u>	<u>\$15,626</u>	<u>\$603,073</u>	<u>\$14,655</u>	<u>\$617,728</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:						
1	Page 1	Adjustments: (to normalize Historic Year)				
2				\$0	\$0	\$0
3				\$0	\$0	\$0
4				\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10						
11						
12						
13						
14						
15						
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)				
17						
18						
19		General Inflation	4.63%	\$0	\$0	\$0
20		Narragansett Electric Company		\$32,945	\$23,377	\$9,569
21		National Grid USA Service Company		\$40,202	\$23,775	\$16,426
22		All Other Companies		\$0	\$0	\$0
23				\$0	\$0	\$0
24				\$0	\$0	\$0
25		TOTAL		<u>\$73,147</u>	<u>\$47,152</u>	<u>\$25,995</u>
26						
27	Page 3	Adjustments: (to reflect conditions in the Data Year 2020)				
28						
29						
30		General Inflation	2.66%	\$0	\$0	\$0
31		Narragansett Electric Company		\$19,804	\$14,052	\$5,752
32		National Grid USA Service Company		\$24,166	\$14,292	\$9,874
33		All Other Companies		\$0	\$0	\$0
34				\$0	\$0	\$0
35		TOTAL		<u>\$43,970</u>	<u>\$28,344</u>	<u>\$15,626</u>
36						
37	Page 3	Adjustments: (to reflect conditions in the Data Year 2021)				
38						
39						
40		General Inflation	2.43%	\$0	\$0	\$0
41		Narragansett Electric Company		\$18,573	\$13,178	\$5,394
42		National Grid USA Service Company		\$22,663	\$13,403	\$9,260
43		All Other Companies		\$0	\$0	\$0
44				\$0	\$0	\$0
45		TOTAL		<u>\$41,236</u>	<u>\$26,582</u>	<u>\$14,655</u>

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 18

Page 6 of 6

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

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

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

Column Notes

(a) Per Company Books

(c) (a) + (b)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-19

Uninsured Claims

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$569,525	\$4,250	\$565,275	(\$9,192)	(\$9,192)	\$0	\$560,333	(\$4,942)	\$565,275
2	National Grid USA Service Company	\$1,055,329	\$781,142	\$274,187	(\$109,276)	(\$109,276)	\$0	\$946,054	\$671,866	\$274,187
3	All Other Companies	\$23,205	\$16,172	\$7,033	(\$3,131)	(\$3,131)	\$0	\$20,074	\$13,041	\$7,033
4	Total	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$121,599)</u>	<u>(\$121,599)</u>	<u>\$0</u>	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$121,599)</u>	<u>(\$121,599)</u>	<u>\$0</u>	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>
20	Sub Total	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$121,599)</u>	<u>(\$121,599)</u>	<u>\$0</u>	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$121,599)</u>	<u>(\$121,599)</u>	<u>\$0</u>	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$560,333	(\$4,942)	\$565,275	\$977,029	\$1,178,663	(\$201,634)	\$1,537,362	\$1,173,721	\$363,641
2	National Grid USA Service Company	\$946,054	\$671,866	\$274,187	\$0	\$0	\$0	\$946,054	\$671,866	\$274,187
3	All Other Companies	\$20,074	\$13,041	\$7,033	\$0	\$0	\$0	\$20,074	\$13,041	\$7,033
4	Total	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
20	Sub Total	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$1,173,721	\$31,221	\$1,204,942	\$29,280	\$1,234,222
2 National Grid USA Service Company	\$671,866	\$17,872	\$689,738	\$16,761	\$706,498
3 All Other Companies	\$13,041	\$347	\$13,388	\$325	\$13,714
4 Total	<u>\$1,858,628</u>	<u>\$49,440</u>	<u>\$1,908,068</u>	<u>\$46,366</u>	<u>\$1,954,434</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17 Sales Expenses	\$0	\$0	\$0	\$0	\$0
18 Administrative & General Expenses	\$1,858,628	\$49,440	\$1,908,068	\$46,366	\$1,954,434
19 Sub Total	<u>\$1,858,628</u>	<u>\$49,440</u>	<u>\$1,908,068</u>	<u>\$46,366</u>	<u>\$1,954,434</u>
20					
21 Maintenance:					
22 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
23 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
24 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
25 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26					
27 TOTAL	<u>\$1,858,628</u>	<u>\$49,440</u>	<u>\$1,908,068</u>	<u>\$46,366</u>	<u>\$1,954,434</u>
28					
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Data Year 1 Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Gas (d)	Data Year 2 Ending August 31, 2021 Gas (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$363,641	\$9,673	\$373,314	\$9,072	\$382,386
2 National Grid USA Service Company	\$274,187	\$7,293	\$281,481	\$6,840	\$288,321
3 All Other Companies	\$7,033	\$187	\$7,220	\$175	\$7,395
4 Total	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$644,861	\$17,153	\$662,015	\$16,087	\$678,102
20 Sub Total	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Line 26(a)	(\$581)	(\$581)
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Line 26(b)	(\$106,704)	(\$106,704)
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Line 26(c)	(\$2,209)	(\$2,209)
5		Inspection & Maintenance	Narragansett Electric Company	Schedule 3 Page 6, Line 13(e)	(\$4,432)	(\$4,432)
6		Inspection & Maintenance	National Grid USA Service Company	Schedule 3 Page 6, Line 13(e)	(\$21)	(\$21)
7		Inspection & Maintenance	All Other Companies	Schedule 3 Page 6, Line 13(e)	(\$782)	(\$782)
8		Parent Company Funding Initiatives	Narragansett Electric Company	Schedule 3 Page 6, Line 13(g)	(\$4,180)	(\$4,180)
9		Major Storm Fund adjustment	Narragansett Electric Company	Schedule 3 Page 6, Line 13(f)	\$0	-
10		Major Storm Fund adjustment	National Grid USA Service Company	Schedule 3 Page 6, Line 13(f)	(\$2,550)	(\$2,550)
11		Major Storm Fund adjustment	All Other Companies	Schedule 3 Page 6, Line 13(f)	(\$140)	(\$140)
12						
13		TOTAL		(\$121,599)	(\$121,599)	\$0
14						
15						
16						
17						
18						
19						
20	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)				
21		General inflation %		(a) = (b) + (c)	(b)	(c)
22			4.63% Narragansett Electric Company	\$0	\$0	\$0
23						
24			National Grid USA Service Co.	\$0	\$0	\$0
25						
26			All Other Companies	\$326	\$0	\$326
27						
28						
29		5 Year average adj for General/Auto & WC cClaims	Narragansett Electric	\$977,029	\$1,178,663	(\$201,634)
30						
31		TOTAL		\$977,355	\$1,178,663	(\$201,308)
32						
33						
34						
35	Page 2	Adjustments: (to reflect conditions in the Rate Year 2020)				
36		General inflation %		(a) = (b) + (c)	(b)	(c)
37			2.66% Narragansett Electric Company	\$40,894	\$31,221	\$9,673
38						
39			National Grid USA Service Co.	\$25,165	\$17,872	\$7,293
40						
41			All Other Companies	\$534	\$347	\$187
42						
43						
44		5 Year average adj for General/Auto & WC cClaims	Narragansett Electric			
45						
46	Page 2	Adjustments: (to reflect conditions in the Rate Year 2021)		\$66,593	\$49,440	\$17,153
47						
48		General inflation %		(a) = (b) + (c)	(b)	(c)
49			2.43% Narragansett Electric Company	\$38,352	\$29,280	\$9,072
50						
51			National Grid USA Service Co.	\$23,601	\$16,761	\$6,840
52						
53			All Other Companies	\$501	\$325	\$175
54						
55			Narragansett Electric			
56						
57		5 Year average adj for General/Auto & WC cClaims				
58						
59						
60		TOTAL		\$62,453	\$46,366	\$16,087

Line Notes

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

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

1	Test Year Expense Per Books - Electric			\$801,565
2				
3	Less Amount applicable to the IFA			(\$121,599)
4				
5	Total Test Year Expense			<u>\$679,966</u>
6				
7				
8		<u>Actual Claims Paid 12 Months Ended June 30, 2017</u>		
9				
10				
11		General & Auto	Workers Comp	Total
12		(a)	(b)	(a)+(b) = (c)
13	2013	\$1,670,368	\$816,979	\$2,487,346
14	2014	\$2,719,916	\$545,113	\$3,265,029
15	2015	\$536,943	\$688,830	\$1,225,774
16	2016	\$962,120	\$581,233	\$1,543,352
17	2017	\$1,292,241	\$460,404	\$1,752,645
18				
19	5 yr Average before IFA	<u>\$1,436,318</u>	<u>\$618,512</u>	<u>\$2,054,829</u>
20				
21	Less Amount applicable to the IFA to General &Auto Only		13.66%	(\$196,201)
22				
23	Proforma 5 yr Average for Claims after IFA			\$1,858,628
24				
25	Total Proforma Adjustment			<u>\$1,178,663</u>

Line Notes

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

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

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

1	Test Year Expense Per Books - Gas			\$846,495
2				
3				
4		<u>Actual Claims Paid 12 Months Ended June 30, 2017:</u>		
5				
6		<u>General & Auto</u>	<u>Workers Comp</u>	<u>Total</u>
7		(a)	(b)	(a)+(b) = (c)
8	2013	\$497,217	\$220,057	\$717,273
9	2014	\$414,825	\$220,835	\$635,659
10	2015	\$473,266	\$211,549	\$684,815
11	2016	\$370,653	\$199,870	\$570,524
12	2017	\$401,099	\$214,937	\$616,036
13				
14	5 yr Average	<u>\$431,412</u>	<u>\$213,449</u>	<u>\$644,861</u>
15				
16				
17	Proforma Adjustment			<u>(\$201,634)</u>

Line Notes

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

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

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

Line Notes

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

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

Company	2013	2014	2015	2016	2017	Grand Total
	(a)	(b)	(c)	(d)	(e)	
1 Narragansett Electric (Electric)	\$1,335,774	\$809,276	\$1,157,117	\$881,886	\$718,358	\$4,902,410
2 Narragansett Electric (Gas)	\$320,094	\$344,513	\$340,784	\$295,834	\$368,909	\$1,670,135
3 National Grid USA Service Company	\$4,190,735	\$3,634,468	\$3,217,816	\$3,681,166	\$2,713,471	\$17,437,657
4 Grand Total	\$5,846,604	\$4,788,257	\$4,715,717	\$4,858,886	\$3,800,738	\$24,010,202
5						
6 Share of Worker's Comp Claims Paid for Rate Year Ended August 31, 2019						
7 Percentage Charged to Narragansett Electric(Electric)	100.00%					
8 Percentage Charged to Narragansett Electric(Gas)	100.00%					
9 O&M Percentage for Narragansett Electric Claims Paid	46.80%					
10 O&M Percentage for Narragansett Gas Claims Paid	44.82%					
11						
12 ServCo Percentage Charged to Narragansett Electric (Electric) - Total	7.21%					
13 ServCo Percentage Charged to Narragansett Electric(Gas) - Total	2.83%					
14						
15 ServCo Percentage Charged to Narragansett Electric O&M Labor	63.49%					
16 ServCo Percentage Charged to Narragansett Gas O&M Labor	64.58%					
17						
18 Service Co Portion Workers Comp	2013	2014	2015	2016	2017	Total
19 Narragansett Electric (Electric)	\$191,836	\$166,372	\$147,300	\$168,510	\$124,213	\$798,231
20 Narragansett Electric (Gas)	\$76,590	\$66,424	\$58,809	\$67,278	\$49,592	\$318,693
21						
22 Narragansett Electric O&M Portion	2013	2014	2015	2016	2017	Total
23 Narragansett Electric (Electric)	\$625,142	\$378,741	\$541,531	\$412,722	\$336,192	\$2,294,328
24 Narragansett Electric (Gas)	\$143,466	\$154,411	\$152,739	\$132,593	\$165,345	\$748,554
25						
26 Total Claims Paid	2013	2014	2015	2016	2017	Total
27 Narragansett Electric (Electric)	\$816,979	\$545,113	\$688,830	\$581,233	\$460,404	\$3,092,559
28 Narragansett Electric (Gas)	\$220,057	\$220,835	\$211,549	\$199,870	\$214,937	\$1,067,247
29						
30 Grand Total	\$1,037,035	\$765,948	\$900,379	\$781,103	\$675,341	\$4,159,807

Line Notes

- 1 Per Company Data
- 2 Per Company Data
- 3 Per Company Data
- 7 Per Company Data
- 8 Per Company Data
- 9 Schedule12, Page 6 Line 4(f)
- 10 Schedule12, Page 7 Line 4(f)
- 12 Per Company Data
- 13 Per Company Data
- 15 Schedule12, Page 8 Line 6(f)
- 16 Schedule12, Page 9 Line 6(f)
- 19 Line 3 (a)-(e) x Line 12(a) x Line 15(a)
- 20 Line 3 (a)-(e) x Line 13(a) x Line 16(a)
- 23 Line 1 (a)-(e) x Line 7(a) x Line 9(a)
- 24 Line 2 (a)-(e) x Line 8(a) x Line 10(a)
- 30 Line 27 (a) - (e) + Line 28 (a) - (e)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-20

Insurance Premium

Line Notes

1(a) Per Company Books
1(b) Page 3, Line 2
1(c) Line 1(a) plus Line 1(b)
2(a) Per Company Books
2(c) Line 2(a) plus Line 2(b)
19(a) Per Company Books
19(b) Page 3, Line 19
19(c) Line 19(a) plus Line 19(b)
28(a) Per Company Books
28(b) Page 3, Line 19
28(c) Line 19(a) plus Line 19(b)

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

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

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium - Electric
Rate Year Ending August 31, 2019

Line of Coverage	(a) Policy Period Begins	(b) Policy Period Ends	(c) Policy Midpoint	(d) Policy Number	(e) Carrier	(f) Total Premium Paid on the Policy	(g) Allocated % Elec	(f) x (g) Annualized Expense Elec	(i) Days of Inflation	(j) Inflation Adjustment	(k) = (b) + (j) Total Amortized Expense
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,272	8.510%	4,932	883	255	5,187
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,202	8.370%	1,385	518	42	1,427
3											
4 Business Interruption	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	984,808	8.510%	62,855	883	3,251	66,106
5 Business Interruption	4/1/2017	4/1/2018	9/30/2017	NGUS/CF7/17/001	NGI USA	787,846	8.370%	16,486	518	495	16,981
6											
7 Business Travel Accident	1/1/2016	1/1/2017	7/2/2016	GTP9132752-A	AIG	67,099	3.970%	1,332	973	76	1,408
8 Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	GTP9132752-A	AIG	65,936	3.840%	1,266	608	45	1,311
9											
10 Cyber Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/035	NGI USA	1,694,420	8.370%	35,456	518	1,064	36,520
11 Cyber Property	4/1/2017	4/1/2018	9/30/2017	NGUS/CF7/17/034	NGI USA	1,214,910	8.370%	25,422	518	763	26,185
12											
13 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	DP5428203P	AEIGS	286,185	8.510%	10,148	1,004	599	10,747
14 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	293270-15DO	EIM	327,346	8.510%	11,607	1,004	685	12,292
15 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various	891,500	8.510%	31,611	1,004	1,867	33,478
16						Total		53,366		3,151	56,517
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEIGS	211,698	8.370%	10,336	639	384	10,720
18 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,979	8.370%	15,184	639	564	15,748
19 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	802,349	8.370%	39,175	639	1,456	40,631
20						Total		1,325,026		2,404	67,099
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEIGS	7,357,649	8.510%	469,602	883	24,290	493,892
22 Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM	738,937	8.510%	47,163	883	2,440	49,603
23						Total		8,096,586		26,730	543,495
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEIGS	7,163,144	8.370%	149,889	518	4,499	154,388
25 Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM	738,937	8.370%	15,462	518	464	15,926
26						Total		7,902,081		4,963	170,314
27 Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG	240,077	3.970%	3,971	1,005	235	4,206
28 Employment Practices Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-42	AIG	196,000	3.840%	4,390	640	163	4,553
29											
30 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	02-582-92-02	AIG	135,695	3.970%	2,245	1,005	133	2,378
31 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEIGS	261,000	3.970%	4,317	1,005	255	4,572
32 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM	217,853	3.970%	3,604	1,005	213	3,817
33 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb	70,596	3.970%	1,168	1,005	69	1,237
34						Total		1,121,221		670	12,004
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	74,261	3.840%	1,663	640	62	1,725
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEIGS	176,426	3.840%	3,952	640	147	4,099
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,368	3.840%	3,301	640	123	3,424
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,000	3.840%	1,030	640	38	1,068
39						Total		444,055		370	10,316
40 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG	85,359	3.970%	1,412	1,005	83	1,495
41 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	XSC-554-40-90-1300	Great American Ins Co	29,790	3.970%	493	1,005	29	522
42						Total		1,151,149		113	2,018
43 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG	68,237	3.840%	1,529	640	57	1,586
44 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley	17,969	3.840%	403	640	15	418
45						Total		86,206		72	2,004
46 Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb	9,400	8.200%	578	885	30	608
47 Marine Cargo	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,158	7.880%	338	489	10	348
48											
49 Public (Excess) Liability	4/1/2016	4/1/2017	9/30/2016	NGUS/PL/16/03	NGI USA	4,981,250	8.510%	317,928	883	16,445	334,373
50 Public (Excess) Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/PL/17/03	NGI USA	3,390,363	8.370%	70,943	518	2,129	73,072
51											
52 Property	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	17,579,285	3.280%	432,450	883	22,369	454,819
53 Property	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	13,512,578	6.420%	216,877	518	6,510	223,387
54											
55 Property Terrorism	4/1/2016	4/1/2017	9/30/2016	NGUS/TE/16/029&30	NGI USA	321,389	5.981%	14,417	883	746	15,163
56 Property Terrorism	4/1/2017	4/1/2018	9/30/2017	NGUS/TE/17/029	NGI USA	305,282	7.900%	6,029	518	181	6,210
57											
58 Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	EW1-62N-004536-556 (NY), 566 (NH & RI), 576 (MA)	Liberty Mutual	1,208,778	3.840%	46,417	792	2,148	48,565
59											
60 Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various	30,720	69.320%	21,295	793	987	22,281
61											
62 Inspection Fee	6/30/2016	6/30/2017	12/29/2016	various	various	25,230	69.320%	17,490	793	810	18,300
63											
64 Surety Bonds	6/30/2016	6/30/2017	12/29/2016	various	Travelers	67,046	69.320%	46,476	793	2,153	48,630
65											
66 Tax on Insurance Premiums	6/30/2016	6/30/2017	12/29/2016	various	various	89,390	69.320%	61,965	793	2,871	64,836
67											
68						Grand Total Insurance Premiums		2,235,992		102,249	2,338,242
69											
70 Test Year Insurance Premiums											\$1,810,745
71											
72 Proforma Adjustment Before IFA											527,497
73											
74 Less: Amount applicable to the IFA							13.66%				(247,348)
75											
76 Proforma adjustment revised											280,149

Column Notes

- (f) Per Company Books
(i) Page 8 Line 7 - Column (c)
(j) Column(h) x (1+Page 8 Line 13)* Column (i) - Column (j)

Line Notes

- 70 Page 1, Line 4(h)
72 Line 68(h) - Line 70(h)
74(a) Per Company Books
74 Line 70(h) x Line 74(g)
76 Line 72(h) + Line 74(h)

Column Notes

(f) Per Company Books

(i) Page 8 Line 7 - Column (c)

(j) Column(h) x (1+Page 8 Line 13)^ Column (i) - Column (j)

Line Notes

70 Page 4 Line 4(i)

70 Page 4, Line 4(i)

72 Line 68(h) - Line 70(h)

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

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

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

Line Notes

- 1 Per Company Books
- 2 Per Company Books
- 3 Per Company Books
- 5 Per Company Books
- 6 Per Company Books
- 7 Per Company Books
- 9 Page 5 Line 16
- 11 Line 7- Line 3
- 13 $(1 + \text{Line 9}) \times (1 \text{ Divided by Line 11}) - 1$

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-21

Regulatory Assessments

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

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

Column Notes:

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

Column Notes:

(b) Page 1, Line 1(h)

(c) Page 1, Line 1(i)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
20 Sub Total	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Line 1(h)

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

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

Column Notes

(a) Page 2, Line 1(i)

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Integrated Facility Agreement	Narragansett Electric Company	Workpaper1 Line 21(a)	(\$678,167)	(\$678,167)
3			National Grid USA Service Company		\$0	\$0
4			All Other Companies		\$0	\$0
5					\$0	\$0
6					\$0	\$0
7						
8						
9						
10						
11						
12	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
13						
14						
15						
16						
17						
18						
19						
20						
21		TOTAL			\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-22

Uncollectible Accounts

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

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

Line Notes

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

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

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e)
Provider Company:					
1 Narragansett Electric Company	\$4,154,978	\$184,922	\$4,339,900	\$51,284	\$4,391,184
2 National Grid USA Service Company	(\$32,707)	(\$1,456)	(\$34,163)	(\$404)	(\$34,567)
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$4,122,270</u>	<u>\$183,467</u>	<u>\$4,305,737</u>	<u>\$50,881</u>	<u>\$4,356,617</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$4,122,270	\$183,467	\$4,305,737	\$50,881	\$4,356,617
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$4,122,270</u>	<u>\$183,467</u>	<u>\$4,305,737</u>	<u>\$50,881</u>	<u>\$4,356,617</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,122,270</u>	<u>\$183,467</u>	<u>\$4,305,737</u>	<u>\$50,881</u>	<u>\$4,356,617</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$3,407,011	\$107,109	\$3,514,120	\$103,919	\$3,618,038
2 National Grid USA Service Company	(\$10,341)	(\$325)	(\$10,666)	(\$315)	(\$10,981)
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,396,670</u>	<u>\$106,784</u>	<u>\$3,503,454</u>	<u>\$103,603</u>	<u>\$3,607,057</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$3,396,670	\$106,784	\$3,503,454	\$103,603	\$3,607,057
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$3,396,670</u>	<u>\$106,784</u>	<u>\$3,503,454</u>	<u>\$103,603</u>	<u>\$3,607,057</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,396,670</u>	<u>\$106,784</u>	<u>\$3,503,454</u>	<u>\$103,603</u>	<u>\$3,607,057</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

Explanation of Adjustments		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3						
4		Test Year Bad Debt Expense Normalizing Adjustment	Page 6 and 7	(\$3,294,644)	(\$4,987,981)	\$1,693,337
5						
6		TOTAL		<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>
7						
8						
9						
10						
11						
12						
13	Page 2	Adjustments: (Known and Measurable Adjustment)				
14						
15						
16		Apply Five Year Average net Write-Off Rate	Page 6 and 7	(\$2,164,572)	\$157,586	(\$2,322,158)
17						
18						
19						
20						
21	Page 3 & 4	Adjustments: (to reflect conditions in the Data Year 2020)				
22						
23		Adjustment for year 1 revenue requirement increase				
24		Narragansett Electric Company		\$292,031	\$184,922	\$107,109
25		National Grid USA Service Company		(\$1,781)	(\$1,456)	(\$325.09)
26		All Other Companies		\$0	\$0	\$0
27						
28		TOTAL		<u>\$290,250</u>	<u>\$183,467</u>	<u>\$106,784</u>
29						
30	Page 3 & 4	Adjustments: (to reflect conditions in the Data Year 2021)				
31						
32		Adjustment for year 2 revenue requirement increase				
33		Narragansett Electric Company		\$155,203	\$51,284	\$103,919
34		National Grid USA Service Company		(\$719)	(\$404)	(\$315.41)
35		All Other Companies		\$0	\$0	\$0
36						
37		TOTAL		<u>\$154,484</u>	<u>\$50,881</u>	<u>\$103,603</u>

Line Notes

- 4 (b) Page 6, Line 30, Column (d)
4 (c) Page 7, Line 30, Column (d)
6 Line 4
16 (b) Page 6, Line 44, Column (d)
16 (c) Page 7, Line 44, Column (d)
28 (b) Schedule1-ELEC, Page 1, Line 7, Column (f)
28 (c) Schedule1-GAS, Page 1, Line 7, Column (f)
37 (b) Schedule1-ELEC, Page 2, Line 7, Column (f)
37 (c) Schedule1-GAS, Page 2, Line 7, Column (f)

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

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

Line Notes

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

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

Description	Gas		
	(a)	(b)	(c)
	Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1 Year:			
2			
3 2017	\$351,000,976	\$4,581,913	1.31%
4			
5 2016	\$328,129,033	\$6,447,486	1.96%
6			
7 2015	\$411,397,186	\$10,542,786	2.56%
8			
9 2014	\$406,386,502	\$6,980,499	1.72%
10			
11 2013	\$0	\$0	0.00%
12			
13	\$1,496,913,696	\$28,552,684	1.91%
14			
15 Five Year Average net Write-Off Rate			1.91%
16			
17			
18			Base Rate
19			Distribution Revenue
20			(d)
21			
22 Test Year Normalized Revenue			\$179,837,361
23			
24 Current Allowed Average Write-Off Rate			3.18%
25			
26 Allowable Bad Debt Expenses			\$5,718,828
27			
28 Less: Test Year Bad Debt Expense			\$4,025,491
29			
30 Test Year Bad Debt Expense Normalizing Adjustment			\$1,693,337
31			
32 Total Adjusted Test Year Revenue			\$179,837,361
33			
34 Add: Pro Forma Adjustments			(\$1,762,267)
35			
36 Total Rate Year Revenue			\$178,075,094
37			
38 Five Year Weighted Average Of Net Write-Offs			1.91%
39			
40 Rate Year Allowable Bad Debt Expenses			\$3,396,670
41			
42 Adjusted Test Year Bad Debt Expense			\$5,718,828
43			
44 Total Pro Forma Bad Debt Expense Adjustment			(\$2,322,158)

Line Notes

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

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

	Test Year Ended June 30, 2017 (a)	Adjusted Test Year June 30, 2017 (b)	Proforma Adjustment (c)	Rate Year Ending August 31, 2019 (d)
<u>Distribution Revenue</u>				
1 Customer	\$56,691,544	\$56,203,043	\$2,265,282	\$58,468,325
2 Distribution	\$181,979,904	\$184,989,411	(\$5,602,581)	\$179,386,831
3 RDM Adjustment	\$2,933,071	\$9,980,546	\$3,337,299	\$13,317,844
4 Subtotal of Annual Target Revenue	\$241,604,519	\$251,173,000	(\$0)	\$251,173,000
5				
6 Infrastructure, Safety and Reliability Capital	\$18,366,740	\$16,584,730	(\$538,335)	\$16,046,396
7 Infrastructure, Safety and Reliability Capital Adjustment	\$0	\$2,904,568	\$538,335	\$3,442,903
8 Subtotal of Infrastructure, Safety and Reliability Capital Revenue	\$18,366,740	\$19,489,298	\$0	\$19,489,298
9				
10 Base Distribution	\$259,971,259	\$270,662,298	(\$0)	\$270,662,298
11				
12				
<u>Other Distribution Revenue</u>				
13				
14 Forfeited Discounts-Electric	\$1,657,293	\$1,657,293	\$0	\$1,657,293
15 Misc Service Revenue-Electric	\$233,788	\$1,510,311	(\$141,992)	\$1,368,319
16 Rent From Electric Property	\$3,822,134	\$2,884,893	\$0	\$2,884,893
17 Other Elec Rev-Misc	\$1,882,811	\$1,882,811	\$0	\$1,882,811
18 Other Elec Rev-IFA	\$9,680,425	\$0	\$0	\$0
19 Other Elec Rev-CIAC	\$1,197,705	\$0	\$0	\$0
20 Other Elec Rev-RISE EE Billing	\$131,920	\$0	\$0	\$0
21 M-1 Distribution Revenue	\$146,486	\$142,527	\$0	\$142,527
22 Total Other Dist Revenue	\$18,752,562	\$8,077,836	(\$141,992)	\$7,935,844
23				
24 Subtotal Distribution Revenue	\$278,723,821	\$278,740,134	(\$141,992)	\$278,598,142
25				
<u>Other Delivery Revenue with Uncollectible Recovered through Base Distribution</u>				
26				
27 ISR O&M	\$8,360,493	\$10,281,965	(\$235,742)	\$10,046,223
28 CTC (Transition)	\$978,140	\$4,253,693	(\$93,139)	\$4,160,554
29 Pension Adjustment Factor	\$4,724,675	(\$6,340,259)	\$138,891	(\$6,201,368)
30 Storm Fund Replenishment Factor	\$0	\$21,482,289	(\$470,596)	\$21,011,693
31 Net Metering Surcharge	\$3,283,480	\$1,715,599	(\$37,582)	\$1,678,017
32 Subtotal	\$17,346,788	\$31,393,288	(\$698,168)	\$30,695,120
33				
<u>Other Delivery and Commodity Revenue with Uncollectible Recovered Outside Base Distribution</u>				
34				
35 Standard Offer Service Admin	\$10,331,312	\$10,331,312	\$0	\$10,331,312
36 Commodity	\$269,132,978	\$269,132,978	\$0	\$269,132,978
37 Transmission	\$181,281,258	\$209,424,626	(\$4,904,102)	\$204,520,523
38 Energy Efficiency	\$78,518,199	\$83,879,844	(\$1,836,632)	\$82,043,212
39 LTCRER	\$34,690,580	\$49,528,610	(\$1,084,986)	\$48,443,625
40 RE Growth	\$2,033,798	\$7,843,670	\$271,489	\$8,115,159
41 Subtotal	\$575,988,125	\$630,141,040	(\$7,554,230)	\$622,586,810
42				
<u>Gross Earnings Tax</u>				
43 GET	\$34,789,546	n/a	n/a	n/a
44				
45 Total Other & GET	\$628,124,459	\$661,534,328	(\$8,252,398)	\$653,281,929
46				
47 Total Revenue	\$906,848,280	\$940,274,462	(\$8,394,390)	\$931,880,071
48				
49				
<u>Non-Revenue Billings</u>				
50				
51 Renewables	\$2,233,376	\$2,238,786	(\$49,020)	\$2,189,765
52 LIHEAP Enhancement	\$4,578,123	\$4,802,538	\$107,919	\$4,910,457
53 Subtotal	\$6,811,500	\$7,041,324	\$58,898	\$7,100,222
54				
55 Total Billings	\$913,659,780	\$947,315,785	(\$8,335,492)	\$938,980,293

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-23

Postage

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

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

Line Notes

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

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

Test Year Ended June 30, 2017 (as Adjusted)				Proforma Adjustments			Rate Year Ending August 31, 2019		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$10,368	\$6,600	\$3,768	\$480	\$306	\$174	\$10,848	\$6,905	\$3,943
2 National Grid USA Service Compa	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,756,323</u>	<u>\$2,444,255</u>	<u>\$1,312,068</u>	<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	<u>\$3,930,240</u>	<u>\$2,557,424</u>	<u>\$1,372,817</u>
5									
6									
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$74	\$0	\$74	\$3	\$0	\$3	\$78	\$0	\$78
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$8,941	\$5,714	\$3,228	\$414	\$265	\$149	\$9,355	\$5,978	\$3,377
15 Customer Accounts Expenses	\$3,727,062	\$2,425,748	\$1,301,314	\$172,563	\$112,312	\$60,251	\$3,899,625	\$2,538,060	\$1,361,565
16 Customer Service and	\$487	\$192	\$295	\$23	\$9	\$14	\$509	\$201	\$308
17 Informational Expenses									
18 Sales Expenses	\$52	\$34	\$18	\$2	\$2	\$1	\$54	\$36	\$18
19 Administrative & General Expense	\$18,740	\$12,051	\$6,689	\$868	\$558	\$310	\$19,608	\$12,609	\$6,999
20 Sub Total	<u>\$3,755,357</u>	<u>\$2,443,739</u>	<u>\$1,311,618</u>	<u>\$173,873</u>	<u>\$113,145</u>	<u>\$60,728</u>	<u>\$3,929,230</u>	<u>\$2,556,884</u>	<u>\$1,372,346</u>
21									
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$966	\$516	\$450	\$45	\$24	\$21	\$1,011	\$540	\$471
25 Administrative & General Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$966</u>	<u>\$516</u>	<u>\$450</u>	<u>\$45</u>	<u>\$24</u>	<u>\$21</u>	<u>\$1,011</u>	<u>\$540</u>	<u>\$471</u>
27									
28 TOTAL	<u>\$3,756,323</u>	<u>\$2,444,255</u>	<u>\$1,312,068</u>	<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	<u>\$3,930,240</u>	<u>\$2,557,424</u>	<u>\$1,372,817</u>
	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Line Notes:

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

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

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

Line Notes:

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

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

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

Line Notes:

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

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

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

Line Notes

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

OUR NETWORK

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FIND HELP



Alliance
of Nonprofit
Mailers

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USPS Announces Pricing Changes For 2017

Alerts

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

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Postal Service Announces 2017 Mailing Services Prices

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 23

Page 7 of 7

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

Some examples of new prices as follows:

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

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

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-24

Strike Contingency

Column Notes

(a) (b) + (c)

(b) Per Company Books

(c) Per Company Books

(d) (e) + (f)

(g) (h) + (i)

(h) (b) + (e)

(1) (2) (3)

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$8,019	\$8,019	\$0	\$371	\$371	\$0	\$8,390	\$8,390	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>	<u>\$8,573</u>	<u>\$8,573</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>	<u>\$8,573</u>	<u>\$8,573</u>	<u>\$0</u>
20	Sub Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>	<u>\$8,573</u>	<u>\$8,573</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>	<u>\$8,573</u>	<u>\$8,573</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

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

Column Notes

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

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

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

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

	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:					
1	Page 1	Adjustments: (to normalize Historic Year)			
2			\$0	\$0	\$0
3			\$0	\$0	\$0
4					
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
9		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10					
11					
12					
13					
14					
15					
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)			
17					
18		General inflation %			
19					
20		4.63% Narragansett Electric Company	\$371	\$371	\$0
21		National Grid USA Service Company	\$8	\$8	\$0
22		All Other Companies	\$0	\$0	\$0
23			\$0	\$0	\$0
24			\$0	\$0	\$0
25			\$0	\$0	\$0
26		TOTAL	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>
27					
28	Page 3	Adjustments: (to reflect conditions in the Data Year 2020)			
29					
30		General inflation %			
31					
32		0.00% Narragansett Electric Company	\$0	\$0	\$0
33		National Grid USA Service Company	\$0	\$0	0
34		All Other Companies	\$0	\$0	0
35					
36					
37		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
38					
39	Page 3	Adjustments: (to reflect conditions in the Data Year 2021)			
40					
41		General inflation %			
42					
43		0.00% Narragansett Electric Company	\$0	\$0	\$0
44		National Grid USA Service Company	\$0	\$0	\$0
45		All Other Companies	\$0	\$0	\$0
46					
47					
48		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-25

Environmental Response Fund

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

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

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a)=(b)+(c)	(b)	(c)	(d)=(e)+(f)	(e)	(f)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)
Provider Company:										
1	Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
20	Sub Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 25

Page 4 of 5

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 25

Page 5 of 5

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-26

Paperless Bill Credit

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 26

Page 6 of 7

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

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

Line Notes

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

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

	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Paper Bill Costs:													
1 Paper	\$8,099	\$8,184	\$8,229	\$8,192	\$8,175	\$8,246	\$8,049	\$8,419	\$8,388	\$8,459	\$9,147	\$10,966	\$102,552
2 Envelopes	\$12,639	\$12,763	\$12,830	\$12,616	\$12,392	\$12,412	\$12,087	\$12,680	\$12,601	\$12,723	\$12,217	\$12,481	\$150,442
3 Postage	\$230,109	\$237,506	\$233,089	\$229,867	\$230,845	\$225,876	\$229,542	\$230,061	\$228,359	\$230,532	\$221,564	\$227,048	\$2,754,397
4 Print	\$17,123	\$17,302	\$17,397	\$17,320	\$17,283	\$17,433	\$17,017	\$17,798	\$17,733	\$17,883	\$19,339	\$23,183	\$216,813
5 Insert	\$8,865	\$8,952	\$8,999	\$8,849	\$8,692	\$8,706	\$8,478	\$8,893	\$8,838	\$8,923	\$8,569	\$8,754	\$105,518
6 Other*	\$1,398	\$2,122	\$1,743	\$7,280	\$2,092	\$1,609	\$1,288	\$2,184	\$2,309	\$1,962	\$2,385	\$2,351	\$28,723
7 Total Paper Bill Costs	\$278,234	\$286,829	\$282,286	\$284,125	\$279,478	\$274,283	\$276,460	\$280,035	\$278,228	\$280,482	\$273,221	\$284,784	\$3,358,445
8 Paper Bill Volume	603,061	608,990	612,144	601,975	591,262	592,235	576,724	604,985	601,252	607,036	582,909	595,528	7,178,101
9 Total Cost per Paper Bill													\$0.47
Electronic Bill Costs													
10 Web Costs	\$3,764	\$3,805	\$3,851	\$3,907	\$3,956	\$3,989	\$4,048	\$4,082	\$4,131	\$4,167	\$4,155	\$4,163	\$48,019
11 FISERV Costs	\$3,441	\$3,464	\$3,307	\$3,201	\$3,134	\$3,505	\$3,197	\$3,123	\$3,468	\$3,138	\$3,273	\$3,480	\$39,732
12 Strata Costs	\$8,097	\$13,039	\$8,103	\$7,733	\$7,422	\$8,252	\$9,071	\$7,637	\$8,171	\$8,797	\$8,086	\$14,452	\$108,859
13 DOXO Costs**	\$1,316	\$1,184	\$1,122	\$1,108	\$1,015	\$1,204	\$846	\$791	\$1,015	\$818	\$944	\$892	\$12,153
14 Total Electronic Billing Costs	\$16,618	\$21,493	\$16,383	\$15,948	\$15,526	\$16,950	\$17,162	\$15,633	\$16,785	\$16,920	\$16,357	\$22,988	\$208,762
15 Electronic Bill Volumes	171,096	172,953	175,059	177,593	179,804	181,306	183,997	185,550	187,779	189,427	188,874	189,243	2,182,681
16 Total Cost per Electronic Bill													\$0.10
17 Per Bill Reduction in Cost Electronic Bill vs. Paper Bill													\$0.37

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

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

THE NARRAGANSETT ELECTRIC
COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4706/280
Attachment 2
Schedule 26

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-27

Post-Retirement Benefits Other than Pension

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(Per Books)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$4,131,970	\$2,675,651	\$1,456,319	(\$2,250,781)	\$1,061,772	(\$3,312,553)	\$1,881,189	\$3,737,422	(\$1,856,234)
2	National Grid USA Service Company	\$2,837,603	\$1,868,271	\$969,332	(\$1,212,061)	(\$841,396)	(\$370,665)	\$1,625,542	\$1,026,875	\$598,667
3	All Other Companies	\$203,917	\$137,073	\$66,844	\$0	\$0	\$0	\$203,917	\$137,073	\$66,844
4	Total	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
20	Sub Total	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,737,422	\$0	\$3,737,422	\$0	\$3,737,422
2 National Grid USA Service Company	\$1,026,875	\$0	\$1,026,875	\$0	\$1,026,875
3 All Other Companies	\$137,073	\$0	\$137,073	\$0	\$137,073
4 Total	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$4,901,371	\$0	\$4,901,371	\$0	\$4,901,371
20 Sub Total	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	(\$1,856,234)	\$0	(\$1,856,234)	\$0	(\$1,856,234)
2 National Grid USA Service Company	\$598,667	\$0	\$598,667	\$0	\$598,667
3 All Other Companies	\$66,844	\$0	\$66,844	\$0	\$66,844
4 Total	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
20 Sub Total	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Page 1, Line 16(a)	(\$423,319)	(\$423,319)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1, Line 16(b)	(\$295,582)	(\$295,582)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Page 1, Line 16(c)	(\$21,687)	(\$21,687)	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8					\$0	\$0	\$0
9					\$0	\$0	\$0
10					\$0	\$0	\$0
11		TOTAL		(\$740,588)	(\$740,588)	\$0	
12							
13							
14							
15	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
16							
17		General inflation %			Total (a) = (b) + (c)	Electric (b)	Gas (c)
18		4.6300%	Narragansett Electric Company		\$0	\$0	\$0
19			National Grid USA Service Co.		\$0	\$0	\$0
20		Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6 Line 26(c)	(\$2,250,781)	\$1,061,772	(\$3,312,553)
21		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6 Line 26(f)	(\$1,212,061)	(\$841,396)	(\$370,665)
22			TOTAL		(\$3,462,842)	\$220,376	(\$3,683,218)

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

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 OPEB Expense	\$ 4,086,484	\$ 3,891,288	\$ 4,005,152	\$ (605,172)	\$ (643,440)	\$ (621,117)
2 Service Cost	\$ 1,871,382	\$ 1,820,818	\$ 1,850,314	\$ 659,679	\$ 642,663	\$ 652,589
3 Non-Service Cost	\$ 2,215,102	\$ 2,070,470	\$ 2,154,839	\$ (1,264,851)	\$ (1,286,103)	\$ (1,273,706)
4						
5 Fair Value Adjustment Amortization	\$ (1,843,927)	\$ (651,450)	\$ (1,347,062)	\$ 1,585,752	\$ 1,585,752	\$ 1,585,752
6						
7 Less: Amount Capitalized	\$ (14,606)	\$ (622,104)	\$ (267,730)	\$ (1,239,029)	\$ (1,229,640)	\$ (1,235,117)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$ 1,447,988	\$ 1,377,103	\$ 1,418,452	\$ 834,673	\$ 793,812	\$ 817,647
10 Service Cost	\$ 1,085,293	\$ 1,054,640	\$ 1,072,521	\$ 625,602	\$ 607,933	\$ 618,240
11 Non-Service Cost	\$ 362,695	\$ 322,463	\$ 345,932	\$ 209,071	\$ 185,879	\$ 199,408
12						
13 FMV Amortization	0	0	0	0	0	0
14						
15 Less: Amount Capitalized	(396,240)	(385,049)	(391,577)	(221,588)	(215,330)	(218,981)
16						
17						
18 Total OPEB Expense	<u>5,123,625</u>	<u>4,261,238</u>	<u>\$ 4,764,297</u>	<u>\$ (1,231,116)</u>	<u>\$ (1,294,597)</u>	<u>\$ (1,257,567)</u>
19						
20 Other Affiliates			\$ 137,073			\$ 66,844
21						
22 Grand Total Rate Year			<u>4,901,371</u>			<u>(1,190,723)</u>
23						
24 Test Year Amount			4,680,995			2,492,494
25						
26 Proforma Adjustment			<u>220,376</u>			<u>(3,683,218)</u>

Notes:

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

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-28

Pension

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

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

			Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
			(as Adjusted)								
			Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:											
1	Narragansett Electric Company		\$11,032,721	\$6,734,398	\$4,298,323	(\$7,886,420)	(\$4,583,539)	(\$3,302,881)	\$3,146,301	\$2,150,859	\$995,442
2	National Grid USA Service Company		\$8,871,539	\$5,834,322	\$3,037,218	(\$2,573,104)	(\$1,849,241)	(\$723,863)	\$6,298,435	\$3,985,081	\$2,313,355
3	All Other Companies		\$145,270	\$97,461	\$47,809	\$0	\$0	\$0	\$145,270	\$97,461	\$47,809
4	Total		<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,459,524)</u>	<u>(\$6,432,780)</u>	<u>(\$4,026,744)</u>	<u>\$9,590,006</u>	<u>\$6,233,401</u>	<u>\$3,356,606</u>
5											
6											
7	Operation:										
8	Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.										
12	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses										
18	Sales Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses		<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,459,524)</u>	<u>(\$6,432,780)</u>	<u>(\$4,026,744)</u>	<u>\$9,590,006</u>	<u>\$6,233,401</u>	<u>\$3,356,606</u>
20	Sub Total		<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,459,524)</u>	<u>(\$6,432,780)</u>	<u>(\$4,026,744)</u>	<u>\$9,590,006</u>	<u>\$6,233,401</u>	<u>\$3,356,606</u>
21											
22	Maintenance:										
23	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27											
28	TOTAL		<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,459,524)</u>	<u>(\$6,432,780)</u>	<u>(\$4,026,744)</u>	<u>\$9,590,006</u>	<u>\$6,233,401</u>	<u>\$3,356,606</u>
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,150,859	(\$418,811)	\$1,732,048	(\$524,606)	\$1,207,442
2 National Grid USA Service Company	\$3,985,081	(\$739,481)	\$3,245,600	(\$561,679)	\$2,683,921
3 All Other Companies	\$97,461	\$0	\$97,461	\$0	\$97,461
4 Total	<u>\$6,233,401</u>	<u>(\$1,158,292)</u>	<u>\$5,075,109</u>	<u>(\$1,086,285)</u>	<u>\$3,988,824</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$6,233,401</u>	<u>(\$1,158,292)</u>	<u>\$5,075,109</u>	<u>(\$1,086,285)</u>	<u>\$3,988,824</u>
20 Sub Total	<u>\$6,233,401</u>	<u>(\$1,158,292)</u>	<u>\$5,075,109</u>	<u>(\$1,086,285)</u>	<u>\$3,988,824</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$6,233,401</u>	<u>(\$1,158,292)</u>	<u>\$5,075,109</u>	<u>(\$1,086,285)</u>	<u>\$3,988,824</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Line Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$995,442	(\$196,323)	\$799,119	(\$183,692)	\$615,427
2 National Grid USA Service Company	\$2,313,355	(\$586,672)	\$1,726,682	(\$548,927)	\$1,177,756
3 All Other Companies	\$47,809	\$0	\$47,809	\$0	\$47,809
4 Total	<u>\$3,356,606</u>	<u>(\$782,995)</u>	<u>\$2,573,610</u>	<u>(\$732,618)</u>	<u>\$1,840,992</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,356,606</u>	<u>(\$782,995)</u>	<u>\$2,573,610</u>	<u>(\$732,618)</u>	<u>\$1,840,992</u>
20 Sub Total	<u>\$3,356,606</u>	<u>(\$782,995)</u>	<u>\$2,573,610</u>	<u>(\$732,618)</u>	<u>\$1,840,992</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,356,606</u>	<u>(\$782,995)</u>	<u>\$2,573,610</u>	<u>(\$732,618)</u>	<u>\$1,840,992</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

Explanation of Adjustments:			Provider Company	Source Workpaper	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Page 1 Line 19(a)	(\$1,090,918)	(\$1,090,918)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1 Line 19(b)	(\$923,058)	(\$923,058)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Page 1 Line 19(c)	(\$15,420)	(\$15,420)	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8	Parent Company Funding Initiatives		Narragansett Electric Company	Schedule 3, Page 6 Line 22(g)	(\$160,908)	(\$160,908)	\$0
9					\$0	\$0	\$0
10			TOTAL		(\$2,190,304)	(\$2,190,304)	\$0
11							
12							
13							
14	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
15							
16					(a) = (b) + (c)	(b)	(c)
17	4.6300%		Narragansett Electric Company		\$0	\$0	\$0
18			National Grid USA Service Co.		\$0	\$0	\$0
19	Adjustment for Rate Year estimate		Narragansett Electric Company	Page 6, Line 26(c)	(\$7,886,420)	(\$4,583,539)	(\$3,302,881)
20	Adjustment for Rate Year estimate		National Grid USA Service Co.	Page 6, Line 26(f)	(\$2,573,104)	(\$1,849,241)	(\$723,863)
21	TOTAL				(\$10,459,524)	(\$6,432,780)	(\$4,026,744)

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

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 Pension Expense	\$4,474,036	\$3,454,886	\$4,049,390	\$2,736,856	\$2,308,472	\$2,558,363
2 Service Cost	\$3,640,961	\$3,467,457	\$3,568,668	\$2,889,783	\$2,752,075	\$2,832,405
3 Non-Service Cost	\$833,075	(\$12,571)	\$480,723	(\$152,927)	(\$443,603)	(\$274,042)
4						
5 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
6						
7 Less: Amount Capitalized	(\$1,936,991)	(\$1,844,687)	(\$1,898,531)	(\$1,594,582)	(\$1,518,595)	(\$1,562,921)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$5,774,320	\$3,740,744	\$4,926,997	\$3,328,528	\$2,156,301	\$2,840,100
10 Service Cost	\$2,638,836	\$2,497,355	\$2,579,886	\$1,521,121	\$1,439,566	\$1,487,140
11 Non-Service Cost	\$3,135,484	\$1,243,389	\$2,347,111	\$1,807,407	\$716,735	\$1,352,960
12						
13 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
14						
15 Less: Amount Capitalized	(\$963,439)	(\$911,784)	(\$941,916)	(\$538,781)	(\$509,894)	(\$526,745)
16						
17						
18 Total Pension Expense	<u>\$7,347,926</u>	<u>\$4,439,159</u>	<u>\$6,135,939</u>	<u>\$3,932,020</u>	<u>\$2,436,283</u>	<u>\$3,308,797</u>
19						
20 Other Affiliates			\$97,461			\$47,809
21						
22 Grand Total Rate Year	<u></u>	<u></u>	<u>\$6,233,401</u>	<u></u>	<u></u>	<u>\$3,356,606</u>
23						
24 Test Year Amount			\$12,666,181			\$7,383,350
25						
26 Proforma Adjustment			<u>(\$6,432,780)</u>			<u>(\$4,026,744)</u>

Notes:

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

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

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

Narragansett Electric Company
Summary of Pension Expense Forecast
FAS 87 Projection

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-29

Energy Efficiency Program

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

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

Column Notes:

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

Line Notes:

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

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

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

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

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

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

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

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-30

Other Operating and Maintenance Expense

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$40,846,589	\$24,822,420	\$16,024,169	\$1,891,868	\$1,150,054	\$741,814	\$42,738,457	\$25,972,474	\$16,765,983
2	National Grid USA Service Company	\$21,947,237	\$11,915,957	\$10,031,280	\$1,016,157	\$551,709	\$464,448	\$22,963,394	\$12,467,666	\$10,495,728
3	All Other Companies	\$499,287	\$352,921	\$146,367	\$23,117	\$16,340	\$6,777	\$522,404	\$369,261	\$153,144
4	Total	<u>\$63,293,113</u>	<u>\$37,091,297</u>	<u>\$26,201,816</u>	<u>\$2,931,142</u>	<u>\$1,718,103</u>	<u>\$1,213,039</u>	<u>\$66,224,255</u>	<u>\$38,809,400</u>	<u>\$27,414,855</u>
5										
6										
7	Operation:									
8	Production Expenses	(\$30,676)	(\$30,676)	\$0	(\$1,420)	(\$1,420)	\$0	(\$32,096)	(\$32,096)	\$0
9	Power Production Expenses	\$2,320	\$0	\$2,320	\$107	\$0	\$107	\$2,427	\$0	\$2,427
10	Natural Gas Storage, Terminating	\$677,829	\$0	\$677,829	\$31,383	\$0	\$31,383	\$709,212	\$0	\$709,212
11	and Processing Exp.									
12	Transmission Expenses	\$535,325	\$533,461	\$1,864	\$23,349	\$23,262	\$86	\$558,674	\$556,723	\$1,950
13	Regional Market Expenses	\$301,843	\$301,843	\$0	\$13,975	\$13,975	\$0	\$315,818	\$315,818	\$0
14	Distribution Expenses	\$7,219,638	\$3,010,208	\$4,209,430	\$334,347	\$139,450	\$194,897	\$7,553,985	\$3,149,658	\$4,404,326
15	Customer Accounts Expenses	\$6,468,127	\$3,665,550	\$2,802,577	\$299,474	\$169,715	\$129,759	\$6,767,601	\$3,835,265	\$2,932,336
16	Customer Service and	\$966,247	\$604,604	\$361,643	\$44,737	\$27,993	\$16,744	\$1,010,984	\$632,597	\$378,387
17	Informational Expenses									
18	Sales Expenses	\$254,058	\$137,946	\$116,113	\$11,763	\$6,387	\$5,376	\$265,821	\$144,332	\$121,489
19	Administrative & General Expenses	\$32,346,097	\$18,904,279	\$13,441,817	\$1,510,680	\$888,429	\$622,251	\$33,856,777	\$19,792,709	\$14,064,068
20	Sub Total	<u>\$48,740,806</u>	<u>\$27,127,214</u>	<u>\$21,613,592</u>	<u>\$2,268,396</u>	<u>\$1,267,792</u>	<u>\$1,000,604</u>	<u>\$51,009,203</u>	<u>\$28,395,006</u>	<u>\$22,614,196</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$1,545,665	\$1,537,927	\$7,738	\$68,426	\$68,068	\$358	\$1,614,091	\$1,605,995	\$8,096
24	Distribution Expenses	\$12,927,433	\$8,350,030	\$4,577,403	\$590,652	\$378,719	\$211,934	\$13,518,086	\$8,728,749	\$4,789,337
25	Administrative & General Expenses	\$79,208	\$76,125	\$3,083	\$3,667	\$3,525	\$143	\$82,875	\$79,650	\$3,225
26	Sub Total	<u>\$14,552,307</u>	<u>\$9,964,083</u>	<u>\$4,588,224</u>	<u>\$662,746</u>	<u>\$450,311</u>	<u>\$212,435</u>	<u>\$15,215,052</u>	<u>\$10,414,394</u>	<u>\$4,800,659</u>
27										
28	TOTAL	<u>\$63,293,113</u>	<u>\$37,091,297</u>	<u>\$26,201,816</u>	<u>\$2,931,142</u>	<u>\$1,718,103</u>	<u>\$1,213,039</u>	<u>\$66,224,255</u>	<u>\$38,809,400</u>	<u>\$27,414,855</u>
		\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Column Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$25,972,474	\$691,314	\$26,663,787	\$648,337	\$27,312,125
2 National Grid USA Service Company	\$12,467,666	\$331,640	\$12,799,305	\$311,023	\$13,110,329
3 All Other Companies	\$369,261	\$1,938	\$371,198	\$1,817	\$373,016
4 Total	<u>\$38,809,400</u>	<u>\$1,024,891</u>	<u>\$39,834,291</u>	<u>\$961,178</u>	<u>\$40,795,469</u>
5					
6					
7 Operation:					
8 Production Expenses	(\$32,096)	(\$783)	(\$32,879)	(\$735)	(\$33,614)
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$556,723	\$15,641	\$572,365	\$14,669	\$587,034
13 Regional Market Expenses	\$315,818	\$7,534	\$323,352	\$7,066	\$330,417
14 Distribution Expenses	\$3,149,658	\$81,975	\$3,231,633	\$76,879	\$3,308,512
15 Customer Accounts Expenses	\$3,835,265	\$99,578	\$3,934,843	\$93,388	\$4,028,231
16 Customer Service and Informational Expenses	\$632,597	\$15,686	\$648,283	\$14,711	\$662,994
18 Sales Expenses	\$144,332	\$3,679	\$148,012	\$3,451	\$151,463
19 Administrative & General Expenses	\$19,792,709	\$520,143	\$20,312,852	\$487,808	\$20,800,659
20 Sub Total	<u>\$28,395,006</u>	<u>\$743,454</u>	<u>\$29,138,460</u>	<u>\$697,236</u>	<u>\$29,835,696</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$1,605,995	\$42,622	\$1,648,617	\$39,972	\$1,688,589
24 Distribution Expenses	\$8,728,749	\$236,705	\$8,965,454	\$221,990	\$9,187,444
25 Administrative & General Expenses	\$79,650	\$2,111	\$81,761	\$1,979	\$83,740
26 Sub Total	<u>\$10,414,394</u>	<u>\$281,438</u>	<u>\$10,695,831</u>	<u>\$263,942</u>	<u>\$10,959,773</u>
27					
28 TOTAL	<u>\$38,809,400</u>	<u>\$1,024,891</u>	<u>\$39,834,291</u>	<u>\$961,178</u>	<u>\$40,795,469</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$16,765,983	\$445,915	\$17,211,898	\$418,194	\$17,630,092
2 National Grid USA Service Company	\$10,495,728	\$279,186	\$10,774,915	\$260,723	\$11,035,638
3 All Other Companies	\$153,144	\$674	\$153,818	\$632	\$154,450
4 Total	<u>\$27,414,855</u>	<u>\$725,775</u>	<u>\$28,140,630</u>	<u>\$679,549</u>	<u>\$28,820,179</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$2,427	\$65	\$2,492	\$61	\$2,553
10 Natural Gas Storag, Terminaling and Processing Exp.	\$709,212	\$18,730	\$727,942	\$17,521	\$745,462
12 Transmission Expenses	\$1,950	\$52	\$2,002	\$49	\$2,051
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$4,404,326	\$116,536	\$4,520,862	\$109,090	\$4,629,952
15 Customer Accounts Expenses	\$2,932,336	\$77,804	\$3,010,140	\$72,904	\$3,083,044
16 Customer Service and Informational Expenses	\$378,387	\$10,007	\$388,394	\$9,366	\$397,761
18 Sales Expenses	\$121,489	\$3,177	\$124,666	\$2,962	\$127,627
19 Administrative & General Expenses	\$14,064,068	\$372,077	\$14,436,145	\$348,266	\$14,784,410
20 Sub Total	<u>\$22,614,196</u>	<u>\$598,447</u>	<u>\$23,212,643</u>	<u>\$560,217</u>	<u>\$23,772,860</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$8,096	\$215	\$8,311	\$202	\$8,513
24 Distribution Expenses	\$4,789,337	\$127,027	\$4,916,364	\$119,049	\$5,035,413
25 Administrative & General Expenses	\$3,225	\$86	\$3,312	\$81	\$3,393
26 Sub Total	<u>\$4,800,659</u>	<u>\$127,328</u>	<u>\$4,927,987</u>	<u>\$119,332</u>	<u>\$5,047,319</u>
27					
28 TOTAL	<u>\$27,414,855</u>	<u>\$725,775</u>	<u>\$28,140,630</u>	<u>\$679,549</u>	<u>\$28,820,179</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

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

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

Test Year Ended June 30, 2017
(Per Books)

	Total		Normalizing Adjustments		Proforma Adjustments		Rate Year Ending August 31, 2019	
	(a) = (b) + (c)		(d) = (e) + (f)		(g) = (h) + (i)		(j) = (k) + (l)	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
Other Operation & Maintenance Expenses:								
Consultants	\$15,312,989	\$5,445,278	(\$3,610,841)	(\$1,455,205)	\$541,809	\$184,740	\$12,243,957	\$8,069,144
Contractors	\$39,642,299	\$9,674,562	(\$17,568,024)	(\$457,687)	\$1,022,039	\$426,732	\$23,096,314	\$13,452,907
Donations	\$55,474	\$35,010	\$826,140	\$266,717	\$40,819	\$13,570	\$922,433	\$606,736
Employee Expenses	\$3,303,827	\$2,417,682	(\$1,248,439)	(\$158,027)	\$95,164	\$33,712	\$2,150,552	\$1,386,723
Hardware	\$306,908	\$255,398	(\$41,810)	(\$40,042)	\$12,274	\$2,303	\$277,573	\$225,328
Software	\$5,633,858	\$4,079,964	(\$2,131,986)	(\$176,267)	\$162,137	\$53,181	\$3,664,008	\$2,462,200
Other	\$5,112,626	\$2,591,696	\$1,989,030	\$224,899	\$328,807	\$201,675	\$7,430,462	\$2,872,961
Third Party Rent Expense	\$4,269,776	\$3,317,851	(\$127,454)	(\$107,152)	\$191,790	\$43,134	\$4,334,111	\$3,359,354
Construction Reimbursement	\$3,761	(\$750)	\$750	\$750	\$209	\$0	\$4,720	\$0
Materials Outside Vendor	\$2,877,364	\$1,467,927	(\$203,755)	(\$87,383)	\$123,788	\$62,577	\$2,797,398	\$1,383,266
Materials from Inventory	\$2,149,789	\$1,241,588	(\$73,141)	(\$182,190)	\$96,149	\$30,238	\$2,172,797	\$1,489,698
Materials Stores Handling	\$345,724	\$134,560	(\$2,059)	(\$53,933)	\$15,912	\$3,733	\$359,577	\$275,217
Transportation	\$7,303,962	\$3,580,409	(\$716,051)	(\$415,988)	\$305,020	\$151,880	\$6,892,931	\$3,460,706
Paving	\$8,716	\$8,069	\$0	\$0	\$404	\$374	\$9,119	\$876
Misc Other	(\$14,489)	\$2,275	\$0	\$0	\$0	\$0	(\$14,489)	\$2,275
Other Benefit	\$472,912	\$103,662	(\$584,743)	(\$584,743)	(\$5,178)	\$4,800	(\$117,009)	(\$225,471)
TOTAL	\$86,785,496	\$27,394,172	(\$23,492,383)	(\$1,192,356)	\$2,931,142	\$1,213,039	\$66,224,255	\$38,809,400

Column Notes

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

Total Operating & Maintenance Expense

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

	Rate Year Ending August 31, 2019			Adjustments to Reflect Conditions in Data Year			Data Year 1 Ending August 31, 2020		
	(a) = (g) + (c)			(d) = (e) + (f)			(g) = (h) + (i)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Other Operation & Maintenance Expenses:									
1	\$12,243,957	\$8,069,144	\$4,174,813	\$325,689	\$214,639	\$111,050	\$12,569,646	\$8,283,783	\$4,285,863
2	\$23,096,314	\$13,452,907	\$9,643,407	\$614,362	\$357,847	\$256,515	\$23,710,676	\$13,810,754	\$9,899,922
3	\$922,433	\$606,736	\$315,697	\$24,537	\$16,139	\$8,398	\$946,969	\$622,875	\$324,095
4	\$2,150,552	\$1,388,723	\$761,829	\$57,205	\$36,940	\$20,265	\$2,207,757	\$1,425,663	\$782,094
5	\$277,373	\$225,328	\$52,045	\$7,378	\$5,994	\$1,384	\$284,751	\$231,321	\$53,430
6	\$3,664,008	\$2,462,200	\$1,201,808	\$97,463	\$65,495	\$31,968	\$3,761,471	\$2,527,694	\$1,233,777
7	\$7,430,462	\$2,872,961	\$4,557,501	\$186,366	\$68,536	\$117,830	\$7,616,828	\$2,941,497	\$4,675,331
8	\$4,334,111	\$3,359,354	\$974,758	\$115,287	\$89,359	\$25,929	\$4,449,399	\$3,448,713	\$1,000,686
9	\$4,720	\$4,720	\$0	\$126	\$126	\$0	\$4,845	\$4,845	\$0
10	\$2,797,398	\$1,383,266	\$1,414,132	\$74,411	\$36,795	\$37,616	\$2,871,809	\$1,420,061	\$1,451,748
11	\$2,172,797	\$1,489,698	\$683,098	\$57,796	\$39,626	\$18,170	\$2,230,593	\$1,529,324	\$701,269
12	\$359,577	\$275,217	\$84,360	\$9,565	\$7,321	\$2,244	\$369,142	\$282,538	\$86,604
13	\$6,892,931	\$3,460,706	\$3,432,226	\$183,352	\$92,055	\$91,297	\$7,076,283	\$3,552,760	\$3,523,523
14	\$9,119	\$676	\$8,443	\$243	\$18	\$225	\$9,362	\$694	\$8,668
15	(\$14,489)	(\$16,764)	\$2,275	\$0	\$0	\$0	(\$14,489)	(\$16,764)	\$2,275
16	(\$117,009)	(\$225,471)	\$108,462	(\$3,113)	(\$5,998)	\$2,885	(\$120,121)	(\$231,468)	\$111,347
17									
18									
19									
20	66,224,256	\$38,809,401	\$27,414,855	\$1,750,666	\$1,024,891	\$725,775	\$67,974,922	\$39,834,292	\$28,140,630
TOTAL									

Column Notes

(b) Page 2 of 9, Column (h)

(c) Page 2 of 9, Column (i)

(e) Inflation adjustments

(f) Inflation adjustments

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

		Data Year 1 Ending August 31, 2020			Adjustments to Reflect Conditions in Data Year			Data Year 2 Ending August 31, 2021		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (c) + (e)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Other Operation & Maintenance Expenses:										
1	Consultants	\$12,569,646	\$8,283,783	\$4,285,863	\$305,442	\$201,296	\$104,146	\$12,875,089	\$8,485,079	\$4,390,009
2	Contractors	\$23,710,676	\$13,810,754	\$9,899,922	\$576,169	\$335,601	\$240,568	\$24,286,846	\$14,146,356	\$10,140,490
3	Donations	\$946,969	\$622,875	\$324,095	\$23,011	\$151,36	\$7,875	\$969,981	\$638,011	\$331,970
4	Employee Expenses	\$2,207,757	\$1,425,663	\$782,094	\$53,648	\$34,644	\$19,005	\$2,261,406	\$1,460,307	\$801,099
5	Hardware	\$284,751	\$231,321	\$53,430	\$6,919	\$5,621	\$1,298	\$291,670	\$236,942	\$54,728
6	Software	\$3,761,471	\$2,527,694	\$1,233,777	\$91,404	\$61,423	\$29,981	\$3,852,875	\$2,589,117	\$1,263,757
7	Other	\$7,616,828	\$2,941,497	\$4,675,331	\$173,673	\$64,275	\$109,398	\$7,790,501	\$3,005,772	\$4,784,729
8	Third Party Rent Expense	\$4,449,399	\$3,448,713	\$1,000,686	\$108,120	\$83,804	\$24,317	\$4,557,519	\$3,532,516	\$1,025,003
9	Construction Reimbursement	\$4,845	\$4,845	\$0	\$118	\$0	\$0	\$4,963	\$4,963	\$0
10	Materials Outside Vendor	\$2,871,809	\$1,420,061	\$1,451,748	\$69,785	\$34,508	\$35,277	\$2,941,594	\$1,454,569	\$1,487,025
11	Materials from Inventory	\$2,230,593	\$1,529,324	\$701,269	\$54,203	\$37,163	\$17,041	\$2,284,797	\$1,566,487	\$718,310
12	Materials Stores Handling	\$369,142	\$282,538	\$86,604	\$8,970	\$6,866	\$2,104	\$378,112	\$289,404	\$88,708
13	Transportation	\$7,076,283	\$3,552,760	\$3,523,523	\$171,954	\$86,332	\$85,622	\$7,248,237	\$3,639,092	\$3,609,145
14	Paving	\$9,362	\$694	\$8,668	\$227	\$17	\$211	\$9,589	\$711	\$8,878
15	Misc Other	(\$14,489)	(\$16,764)	\$2,275	\$0	\$0	\$0	(\$14,489)	(\$16,764)	\$2,275
16	Other Benefit	(\$120,121)	(\$231,468)	\$111,347	(\$2,919)	(\$5,625)	\$2,706	(\$123,040)	(\$237,093)	\$114,053
17										
18										
19										
20	TOTAL	\$67,974,922	\$39,834,292	\$28,140,630	\$1,640,727	\$961,178	\$679,549	\$69,615,649	\$40,795,470	\$28,820,179

Column Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-31

Storm Cost Recovery

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

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

Line Notes

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

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

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

Line Notes:

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

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

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

Line Notes:

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

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

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

Line Notes:

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

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

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

Line Notes

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

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

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

Line Notes:

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

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery
For Storms With O&M Costs Below \$1.1 Million Storm Fund Threshold¹

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

Line Notes:

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

Note¹ - Per Joint Proposal and Settlement Agreement filed with the RIPUC on September 25, 2017, Docket No. 4686

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-32

Gas Cost Recovery Related

Operating and Maintenance Expenses

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$1,308,279	\$0	\$1,308,279	\$1,308,279	\$0	\$1,308,279
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$1,308,279	\$0	\$1,308,279	\$1,308,279	\$0	\$1,308,279
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$1,308,279	\$0	\$1,308,279	\$1,308,279	\$0	\$1,308,279
20	Sub Total	\$0	\$0	\$0	\$1,308,279	\$0	\$1,308,279	\$1,308,279	\$0	\$1,308,279
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$1,308,279	\$0	\$1,308,279	\$1,308,279	\$0	\$1,308,279
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$1,308,279	\$0	\$1,308,279	(\$1,308,279)	\$0	(\$1,308,279)	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,308,279</u>	<u>\$0</u>	<u>\$1,308,279</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,308,279</u>	<u>\$0</u>	<u>\$1,308,279</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20	Sub Total	<u>\$1,308,279</u>	<u>\$0</u>	<u>\$1,308,279</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$1,308,279</u>	<u>\$0</u>	<u>\$1,308,279</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes:

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

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

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

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

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

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

Explanation of Adjustments:			Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)				
2	Consultants		Narragansett Electric Company	Page 6	\$17,625	\$0	\$17,625
3	Contractors		Narragansett Electric Company	Page 6	\$70,377	\$0	\$70,377
4	Employee Expenses		Narragansett Electric Company	Page 6	\$14,923	\$0	\$14,923
5	Hardware		Narragansett Electric Company	Page 6	\$4	\$0	\$4
6	Materials From Inventory		Narragansett Electric Company	Page 6	\$1,635	\$0	\$1,635
7	Materials Outside Vendor		Narragansett Electric Company	Page 6	\$31,811	\$0	\$31,811
8	Other Expenses		Narragansett Electric Company	Page 6	\$101,725	\$0	\$101,725
9	Rents		Narragansett Electric Company	Page 6	\$0	\$0	\$0
10	Software		Narragansett Electric Company	Page 6	\$389	\$0	\$389
11	Transportation		Narragansett Electric Company	Page 6	\$20,343	\$0	\$20,343
12	Labor		Narragansett Electric Company	Page 6	\$829,823	\$0	\$829,823
13	Labor Adjustment for GCR		Narragansett Electric Company	Page 6	\$207,639	\$0	\$207,639
14	Non Labor adjustment for GCR		Narragansett Electric Company	Page 6	\$11,984	\$0	\$11,984
15			Total		<u>\$1,308,279</u>	<u>\$0</u>	<u>\$1,308,279</u>
16							
17	Page 2		Adjustments: (to reflect conditions in the Rate Year 2019)				
18			Narragansett Electric Company				
19			General Inflation%				
20			4.63%	Narragansett Electric Company	\$0	\$0	\$0
21				National Grid USA Service Company	\$0	\$0	\$0
22				All Other Companies	\$0	\$0	\$0
23			Adjustment to remove GCR Costs	Narragansett Electric Company	<u>(\$1,308,279)</u>	<u>\$0</u>	<u>(\$1,308,279)</u>
24			TOTAL		<u>(\$1,308,279)</u>	<u>\$0</u>	<u>(\$1,308,279)</u>
25							
26	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year 2020)				
27			General inflation %				
28			2.66%	Narragansett Electric Company	\$0	\$0	\$0
29				National Grid USA Service Co.	\$0	\$0	\$0
30				National Grid USA Service Co.	\$0	\$0	\$0
31			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
32							
33	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year 2021)				
34			General inflation %				
35			2.43%	Production Expenses	\$0	\$0	\$0
36				National Grid USA Service Co.	\$0	\$0	\$0
37				National Grid USA Service Co.	\$0	\$0	\$0
38			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 32

Page 6 of 6

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

		(a)	(b)	(a) x (b) (c)	(a) + (c) (d)
		Test Year	Increase %	Proforma	Rate Year
1	Labor	\$829,823	25.02%	207,639	\$1,037,463
2					
3					
4	Consultants	\$17,625	4.63%	\$816	\$18,441
5	Contractors	\$70,377	4.63%	\$3,258	\$73,636
6	Employee Expenses	\$14,923	4.63%	\$691	\$15,614
7	Hardware	\$4	4.63%	\$0	\$4
8	Materials From Inventory	\$1,635	4.63%	\$76	\$1,710
9	Materials Outside Vendor	\$31,811	4.63%	\$1,473	\$33,284
10	Other Expenses	\$101,725	4.63%	\$4,710	\$106,435
11	Rents	\$0	0.00%	\$0	\$0
12	Software	\$389	4.63%	\$18	\$407
13	Transportation	\$20,343	4.63%	\$942	\$21,285
14	Total O&M Expense	\$1,088,655		\$219,623	\$1,308,279

Line Notes

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

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

14 Sum of Lines 1-13

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-33

New England Power Company

Integrated Facilities Agreement Credit

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

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

1	Provider Company:
2	Narragansett Electric Company
3	National Grid USA Service Company
4	All Other Companies
5	Total
6	
7	Operation:
8	Production Expenses
9	Power Production Expenses
10	Natural Gas Storage, Terminating
11	and Processing Exp.
12	Transmission Expenses
13	Regional Market Expenses
14	Distribution Expenses
15	Customer Accounts Expenses
16	Customer Service and
17	Informational Expenses
18	Sales Expenses
19	Administrative & General Expenses
20	Sub Total
21	
22	Maintenance:
23	Transmission Expenses
24	Distribution Expenses
25	Administrative & General Expenses
26	Sub Total
27	
28	TOTAL

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

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

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

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-34

Wheeling

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

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

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

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

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

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

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

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-35

Sustainability Hub

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

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$186,193	(\$32,395)	\$153,798	\$0	\$153,798
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$0</u>	<u>\$153,798</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$186,193	(\$32,395)	\$153,798	\$0	\$153,798
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$0</u>	<u>\$153,798</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$0</u>	<u>\$153,798</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

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

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

Line Notes

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

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

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

				<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u> (a) = (b) + (c)	<u>Electric</u> (b)	<u>Gas</u> (c)
Explanation of Adjustments:								
1	BU	HTY Adjustment	Page 1	Known and Measurable				
2								
3			Page 2	Adjustments: (to reflect conditions in the Rate Year)				
4								
5				General inflation %				
6				4.6300%	Narragansett Electric Company	\$0	\$0	\$0
7					National Grid USA Service Co.	\$0	\$0	\$0
8	Forecast specific initiatives - amount different from general inflation							
9					National Grid USA Service Company	\$287,379	\$186,193	\$101,186
10				TOTAL		\$287,379	\$186,193	\$101,186
11								
12			Page 3	Adjustments: (to reflect conditions in the Rate Year 2)				
13	Forecast specific initiatives - amount different from general inflation							
14					National Grid USA Service Company	(\$50,000)	(\$32,395)	(\$17,605)
15				TOTAL		(\$50,000)	(\$32,395)	(\$17,605)
16			Page 3	Adjustments: (to reflect conditions in the Rate Year 3)				
17	Forecast specific initiatives - amount different from general inflation							
18					National Grid USA Service Company	\$0	\$0	\$0
19				TOTAL		\$0	\$0	\$0

Line Notes

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

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

Rhode Island Energy Innovation Hub Proposed Budget

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-36

Gas Business Enablement

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

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

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$3,314,801	\$ 460,685	\$ 2,854,116	\$3,314,801	\$460,685	\$2,854,116
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,314,801</u>	<u>\$460,685</u>	<u>\$2,854,116</u>	<u>\$3,314,801</u>	<u>\$460,685</u>	<u>\$2,854,116</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$3,314,801	\$460,685	\$2,854,116	\$3,314,801	\$460,685	\$2,854,116
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,314,801</u>	<u>\$460,685</u>	<u>\$2,854,116</u>	<u>\$3,314,801</u>	<u>\$460,685</u>	<u>\$2,854,116</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,314,801</u>	<u>\$460,685</u>	<u>\$2,854,116</u>	<u>\$3,314,801</u>	<u>\$460,685</u>	<u>\$2,854,116</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

4 Page 5, Line 15
19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$460,685	\$15,850	\$476,534	\$ (19,007)	\$457,527
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$460,685</u>	<u>\$15,850</u>	<u>\$476,534</u>	<u>(\$19,007)</u>	<u>\$457,527</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$460,685</u>	<u>\$15,850</u>	<u>\$476,534</u>	<u>(\$19,007)</u>	<u>\$457,527</u>
20 Sub Total	<u>\$460,685</u>	<u>\$15,850</u>	<u>\$476,534</u>	<u>(\$19,007)</u>	<u>\$457,527</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$460,685</u>	<u>\$15,850</u>	<u>\$476,534</u>	<u>(\$19,007)</u>	<u>\$457,527</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

		Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
1	Provider Company:					
2	Narragansett Electric Company	\$2,854,116	\$436,597	\$3,290,713	\$42,743	\$3,333,456
3	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$2,854,116</u>	<u>\$436,597</u>	<u>\$3,290,713</u>	<u>\$42,743</u>	<u>\$3,333,456</u>
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,854,116</u>	<u>\$436,597</u>	<u>\$3,290,713</u>	<u>\$42,743</u>	<u>\$3,333,456</u>
20	Sub Total	<u>\$2,854,116</u>	<u>\$436,597</u>	<u>\$3,290,713</u>	<u>\$42,743</u>	<u>\$3,333,456</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$2,854,116</u>	<u>\$436,597</u>	<u>\$3,290,713</u>	<u>\$42,743</u>	<u>\$3,333,456</u>
		\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

						Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:										
1	BU	HTY Adjustment	Page 1	Known and Measurable		National Grid USA Service Co.	Workpaper 1	\$0	\$0	\$0
2				Gas Business Enablement			Workpaper 1	\$0	\$0	\$0
3	99						Workpaper 1	\$0	\$0	\$0
4								\$0	\$0	\$0
5								\$0	\$0	\$0
6								\$0	\$0	\$0
7								\$0	\$0	\$0
8								\$0	\$0	\$0
9								\$0	\$0	\$0
10								<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11										
12										
13										
14			Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)						
15			Forecast specific initiatives - amount different from general inflation					\$3,314,801	460,685	2,854,116
16										
17										
18						Narragansett Electric Company		\$0	-	\$0
19						National Grid USA Service Co.		\$0	\$0	\$0
20								\$0	\$0	\$0
21								\$0	\$0	\$0
22				TOTAL				<u>\$0</u>	<u>\$ -</u>	<u>\$ -</u>
23										
24			Page 2	Adjustments: (to reflect conditions in the Rate Year 2020)						
25			Forecast specific initiatives - amount different from general inflation					\$3,767,247	476,534	3,290,713
26										
27										
28						Narragansett Electric Company		\$452,446	15,850	436,597
29						National Grid USA Service Co.		\$0	\$0	\$0
30								\$0	\$0	\$0
31								\$0	\$0	\$0
32				TOTAL				<u>\$452,446</u>	<u>\$ 15,850</u>	<u>\$ 436,597</u>
33										
34			Page 2	Adjustments: (to reflect conditions in the Rate Year 2021)						
35			Forecast specific initiatives - amount different from general inflation					\$3,790,983	457,527	3,333,456
36										
37										
38						Narragansett Electric Company		\$23,736	(19,007)	42,743
39						National Grid USA Service Co.		\$0	\$0	\$0
40								\$0	\$0	\$0
41								\$0	\$0	\$0
42				TOTAL				<u>\$23,736</u>	<u>\$ (19,007)</u>	<u>\$ 42,743</u>
<u>Line Notes</u>										
15(b)										
15(c)	Page 6, Line 17(g)									
26(b)	Page 11, Line 16(i)									
26(c)	Page 6, Line 17(h)									
28(b)	26(b) - 15(b)									
28(c)	26(c)-15(c)									
36(b)	Page 11, Line 16(j)									
36(c)	Page 6, Line 17(i)									
38(b)	36(b) - 26(b)									
38(c)	36(c) - 26(c)									

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

	(a) HTY	(b) FY18	(c) FY19	(d) FY20	(e) FY21	(f) FY22	(g) FY23	(h) FY24	(i) FY25	(j) FY26	(k) FY27	(l) FY28	(m) FY29	(n) FY30	(o) FY31	(p) FY32	(q) FY33	(r) NECO Total	(s) \$0
1	Return on Investment	\$0	\$19,794	\$562,086	\$727,936	\$936,539	\$910,035	\$788,541	\$666,375	\$544,209	\$422,042	\$299,876	\$80,905	\$35,512	(\$6,953)	\$10	\$0	\$6,164,701	\$0
2	Depreciation	\$0	\$34,466	\$1,018,268	\$1,438,956	\$1,970,023	\$2,127,274	\$2,128,435	\$2,128,435	\$2,128,435	\$2,128,435	\$2,128,435	\$1,110,167	\$689,478	\$18,411	\$1,160	\$0	\$21,284,346	\$0
3	Operating expense	\$1,492,545	\$1,373,997	\$3,837,609	\$2,233,955	\$1,134,999	\$278,400	\$76,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,428,450	\$0
4	Run The Business (RTB)	\$0	\$105,478	\$53,625	\$1,137,916	\$1,350,664	\$1,302,702	\$1,302,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,723,087	\$0
5	Savings offset	\$0	\$0	(\$10,562)	(\$122,691)	(\$718,332)	(\$836,877)	(\$892,613)	(\$892,613)	(\$892,613)	(\$892,613)	(\$892,613)	\$0	\$0	\$0	\$0	\$0	(\$6,151,527)	\$0
6	Total Revenue Requirement	\$1,492,545	\$1,533,735	\$5,931,026	\$5,416,073	\$4,673,893	\$3,781,534	\$3,404,010	\$1,902,197	\$1,780,020	\$1,657,864	\$2,271,762	\$1,191,072	\$724,991	\$151,459	\$1,171	\$0	\$37,449,057	\$0
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

A 0.275 ROE with 15% slippage			
Opex Straight Lined 10 Yrs			
RYE Aug 19	RYE Aug 20	RYE Aug 21	
\$621,333	\$694,496	\$789,337	
\$1,156,764	\$1,409,212	\$1,733,085	
Incremental Opex (shaped vs SL)			
\$403,545	\$489,185	\$513,664	
Run the Business (RTB)			
\$729,757	\$1,068,694	\$1,065,096	
Savings offset (\$57,283)	(\$570,875)	(\$767,726)	
Total RR	\$2,854,116	\$3,290,713	\$3,333,456
Capital - related			
Operating exp net of savings	\$1,778,097	\$2,103,708	\$2,522,422
Total Revenue Requirement	\$1,076,019	\$1,187,004	\$811,034
	\$2,854,116	\$3,290,713	\$3,333,456

Line Notes
1 Pages 7 through 10, Column (a)
2 Pages 7 through 10, Column (b)
3 Total project spend
4 Line 3r divided by 10 years
5 Line 4(c)/12 x 7 + Line 4(d)/12 x 5

17 Line 12(g) + Line 13(g) + Line 14(g) + Line 15(g) + Line 16(g)

Column Note
(s) Line 3(r) divided by Line 2(r)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 36

Page 7 of 18

The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 36

Page 8 of 18

The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 36

Page 9 of 18

The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 36

Page 10 of 18

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

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

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

GBE Revenue Requirement		(a) FY17	(b) FY18	(c) FY19	(d) FY20	(e) FY21	(f) FY22	(g) FY23	(h) FY24	(i) FY25	(j) FY26	(k) FY27	(l) FY28	(m) FY29	(n) FY30	(o) FY31	(p) FY32	(q) FY33	Total
1	Return	\$0	\$7,774	\$145,566	\$191,684	\$169,582	\$147,509	\$125,693	\$103,899	\$82,104	\$60,309	\$38,515	\$16,753	\$1,853	\$0	\$0	\$0	\$0	\$1,091,241
2	Amortization	\$0	\$13,536	\$263,408	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$364,375	\$14,503	\$0	\$0	\$0	\$0	\$3,779,111
3	Incremental Opex (spend)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Run the Business (RTB)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Savings offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Revenue Requirement	\$0	\$21,309	\$408,974	\$569,595	\$547,493	\$525,420	\$503,604	\$481,810	\$460,015	\$438,221	\$416,426	\$381,128	\$116,356	\$0	\$0	\$0	\$0	\$4,870,352
7											\$1								
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

9.275 ROE with 15% slippage	
Opex Straight Lined 10 yrs	
Return	RYE Aug 19 - RYE Aug 20 - RYE Aug 21
Amortization	\$161,259 \$155,110 \$136,303
Incremental	\$299,626 \$321,224 \$321,224
Opex (shaped vs SL)	\$0 \$0 \$0
Run the Business	\$0 \$0 \$0
RTB	\$0 \$0 \$0
Savings offset	\$0 \$0 \$0
Total RR	\$460,885 \$476,334 \$457,527
Capital - related	\$460,885 \$476,334 \$457,527
Operating exp net of savings	\$0 \$0 \$0
Total	\$460,885 \$476,334 \$457,527
Revenue Requirement	\$460,885 \$476,334 \$457,527

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Attachment 1
Schedule 36
Page 12 of 18

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

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Attachment 2
Schedule 36
Page 14 of 18

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

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Attachment 2
Schedule 36
Page 15 of 18

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

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

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

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
11/1/2028	\$27	\$1,629	\$259	\$0	\$1,915
12/1/2028	\$20	\$1,629	\$259	\$0	\$1,907
1/1/2029	\$12	\$1,629	\$259	\$0	\$1,899
2/1/2029	\$4	\$1,629	\$259	\$0	\$1,892
3/1/2029	\$0	\$0	\$0	\$0	\$0
	\$1,091,241	\$3,779,111	\$600,417	\$0	\$5,470,769

1 Year		Projected Rate Year Spend per DR Div 3-58	2 Year	3 Year
\$	3,300,000		\$	1,800,000
	85%			85%
\$	2,805,000	Recommended Recovery	\$	1,530,000
				680,000

Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	Average Rate Year Balance	WACC Grossed for Taxes	Return	Levelized Revenue Requirement
09/01/18	\$ 23,375	\$ 275,000	\$ 251,625	\$ 251,625			\$ 403,545
10/01/18	\$ 23,375	\$ 275,000	\$ 251,625	\$ 503,250			
11/01/18	\$ 23,375	\$ 275,000	\$ 251,625	\$ 754,875			
12/01/18	\$ 23,375	\$ 275,000	\$ 251,625	\$ 1,006,500			
01/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 1,258,125			
02/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 1,509,750			
03/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 1,761,375			
04/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 2,013,000			
05/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 2,264,625			
06/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 2,516,250			
07/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 2,767,875			
08/01/19	\$ 23,375	\$ 275,000	\$ 251,625	\$ 3,019,500	\$ 1,509,750	8.15%	\$ 123,045
09/01/19	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,133,375			\$ 489,185
10/01/19	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,247,250			
11/01/19	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,361,125			
12/01/19	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,475,000			
01/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,588,875			
02/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,702,750			
03/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,816,625			
04/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 3,930,500			
05/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 4,044,375			
06/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 4,158,250			
07/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 4,272,125			
08/01/20	\$ 36,125	\$ 150,000	\$ 113,875	\$ 4,386,000	\$ 683,250	8.15%	\$ 55,685
09/01/20	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,410,875			\$ 513,664
10/01/20	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,435,750			
11/01/20	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,460,625			
12/01/20	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,485,500			
01/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,510,375			
02/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,535,250			
03/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,560,125			
04/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,585,000			
05/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,609,875			
06/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,634,750			
07/01/21	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,659,625			
8/1/2021	\$ 41,792	\$ 66,667	\$ 24,875	\$ 4,684,500	\$ 149,250	8.15%	\$ 12,164
09/01/21	\$ 41,792		\$ (41,792)	\$ 4,642,708			
10/01/21	\$ 41,792		\$ (41,792)	\$ 4,600,917			
11/01/21	\$ 41,792		\$ (41,792)	\$ 4,559,125			
12/01/21	\$ 41,792		\$ (41,792)	\$ 4,517,333			
01/01/22	\$ 41,792		\$ (41,792)	\$ 4,475,542			
02/01/22	\$ 41,792		\$ (41,792)	\$ 4,433,750			
03/01/22	\$ 41,792		\$ (41,792)	\$ 4,391,958			
04/01/22	\$ 41,792		\$ (41,792)	\$ 4,350,167			
05/01/22	\$ 41,792		\$ (41,792)	\$ 4,308,375			
06/01/22	\$ 41,792		\$ (41,792)	\$ 4,266,583			
07/01/22	\$ 41,792		\$ (41,792)	\$ 4,224,792			
08/01/22	\$ 41,792		\$ (41,792)	\$ 4,183,000			
09/01/22	\$ 41,792		\$ (41,792)	\$ 4,141,208			
10/01/22	\$ 41,792		\$ (41,792)	\$ 4,099,417			
11/01/22	\$ 41,792		\$ (41,792)	\$ 4,057,625			
12/01/22	\$ 41,792		\$ (41,792)	\$ 4,015,833			
01/01/23	\$ 41,792		\$ (41,792)	\$ 3,974,042			
02/01/23	\$ 41,792		\$ (41,792)	\$ 3,932,250			
03/01/23	\$ 41,792		\$ (41,792)	\$ 3,890,458			
04/01/23	\$ 41,792		\$ (41,792)	\$ 3,848,667			
05/01/23	\$ 41,792		\$ (41,792)	\$ 3,806,875			
06/01/23	\$ 41,792		\$ (41,792)	\$ 3,765,083			
07/01/23	\$ 41,792		\$ (41,792)	\$ 3,723,292			
08/01/23	\$ 41,792		\$ (41,792)	\$ 3,681,500			
09/01/23	\$ 41,792		\$ (41,792)	\$ 3,639,708			
10/01/23	\$ 41,792		\$ (41,792)	\$ 3,597,917			
11/01/23	\$ 41,792		\$ (41,792)	\$ 3,556,125			
12/01/23	\$ 41,792		\$ (41,792)	\$ 3,514,333			
01/01/24	\$ 41,792		\$ (41,792)	\$ 3,472,542			
02/01/24	\$ 41,792		\$ (41,792)	\$ 3,430,750			
3/1/2024	\$ 41,792		\$ (41,792)	\$ 3,388,958			
04/01/24	\$ 41,792		\$ (41,792)	\$ 3,347,167			
05/01/24	\$ 41,792		\$ (41,792)	\$ 3,305,375			
06/01/24	\$ 41,792		\$ (41,792)	\$ 3,263,583			
07/01/24	\$ 41,792		\$ (41,792)	\$ 3,221,792			
08/01/24	\$ 41,792		\$ (41,792)	\$ 3,180,000			
09/01/24	\$ 41,792		\$ (41,792)	\$ 3,138,208			
10/01/24	\$ 41,792		\$ (41,792)	\$ 3,096,417			
11/01/24	\$ 41,792		\$ (41,792)	\$ 3,054,625			

12/01/24	\$	41,792	\$	(41,792)	\$	3,012,833
01/01/25	\$	41,792	\$	(41,792)	\$	2,971,042
02/01/25	\$	41,792	\$	(41,792)	\$	2,929,250
03/01/25	\$	41,792	\$	(41,792)	\$	2,887,458
04/01/25	\$	41,792	\$	(41,792)	\$	2,845,667
05/01/25	\$	41,792	\$	(41,792)	\$	2,803,875
06/01/25	\$	41,792	\$	(41,792)	\$	2,762,083
07/01/25	\$	41,792	\$	(41,792)	\$	2,720,292
08/01/25	\$	41,792	\$	(41,792)	\$	2,678,500
09/01/25	\$	41,792	\$	(41,792)	\$	2,636,708
10/01/25	\$	41,792	\$	(41,792)	\$	2,594,917
11/01/25	\$	41,792	\$	(41,792)	\$	2,553,125
12/01/25	\$	41,792	\$	(41,792)	\$	2,511,333
01/01/26	\$	41,792	\$	(41,792)	\$	2,469,542
02/01/26	\$	41,792	\$	(41,792)	\$	2,427,750
03/01/26	\$	41,792	\$	(41,792)	\$	2,385,958
04/01/26	\$	41,792	\$	(41,792)	\$	2,344,167
05/01/26	\$	41,792	\$	(41,792)	\$	2,302,375
06/01/26	\$	41,792	\$	(41,792)	\$	2,260,583
07/01/26	\$	41,792	\$	(41,792)	\$	2,218,792
08/01/26	\$	41,792	\$	(41,792)	\$	2,177,000
09/01/26	\$	41,792	\$	(41,792)	\$	2,135,208
10/1/2026	\$	41,792	\$	(41,792)	\$	2,093,417
11/01/26	\$	41,792	\$	(41,792)	\$	2,051,625
12/01/26	\$	41,792	\$	(41,792)	\$	2,009,833
01/01/27	\$	41,792	\$	(41,792)	\$	1,968,042
02/01/27	\$	41,792	\$	(41,792)	\$	1,926,250
03/01/27	\$	41,792	\$	(41,792)	\$	1,884,458
04/01/27	\$	41,792	\$	(41,792)	\$	1,842,667
05/01/27	\$	41,792	\$	(41,792)	\$	1,800,875
06/01/27	\$	41,792	\$	(41,792)	\$	1,759,083
07/01/27	\$	41,792	\$	(41,792)	\$	1,717,292
08/01/27	\$	41,792	\$	(41,792)	\$	1,675,500
09/01/27	\$	41,792	\$	(41,792)	\$	1,633,708
10/01/27	\$	41,792	\$	(41,792)	\$	1,591,917
11/01/27	\$	41,792	\$	(41,792)	\$	1,550,125
12/01/27	\$	41,792	\$	(41,792)	\$	1,508,333
01/01/28	\$	41,792	\$	(41,792)	\$	1,466,542
02/01/28	\$	41,792	\$	(41,792)	\$	1,424,750
03/01/28	\$	41,792	\$	(41,792)	\$	1,382,958
04/01/28	\$	41,792	\$	(41,792)	\$	1,341,167
05/01/28	\$	41,792	\$	(41,792)	\$	1,299,375
06/01/28	\$	41,792	\$	(41,792)	\$	1,257,583
07/01/28	\$	41,792	\$	(41,792)	\$	1,215,792
08/01/28	\$	41,792	\$	(41,792)	\$	1,174,000

Total \$ 4,726,000.00

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-37

Operating Expenditures Electric

	Provider Company:
1	Narragansett Electric Company
2	National Grid USA Service Company
3	All Other Companies
4	Total

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

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

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

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-38

Operating Expenditures Gas

Test Year Ended June 30, 2017

Proforma Adjustments

Rate Year Ending August 31, 2019

Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482

Provider Company:

1	Narragansett Electric Company
2	National Grid USA Service Company
3	All Other Companies
4	Total

Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>
20									
21									
22	Maintenance:								
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

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

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

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

Column Notes

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

Line Notes

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-39

Customer Affordability Program

Page 1 of 6

[illegible]

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a)=(b)+(c)	(b)	(c)	(d)=(e)+(f)	(e)	(f)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 39

Page 3 of 6

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

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

Line Notes

1(b) Page 5 of 6 Row 12 Column (b)

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

16(b) Page 5 of 6 Row 12 Column (b)

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 39

Page 4 of 6

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

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

Line Notes

1(b) Page 5 of 6 Row 12 Column (c)

1(d) Page 5 of 6 Row 17 Column (c)

16(b) Page 5 of 6 Row 12 Column (c)

16(d) Page 5 of 6 Row 17 Column (c)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 39

Page 5 of 6

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

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

Line Notes

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

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

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

Line Notes:

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

34 Line 33 less Line 10

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-40

Purchase Power Expenses

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

		Test Year Ended June 30, 2017			Test Year Ended June 30, 2017		
		(Per Books)			Normalizing Adjustments		
		Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)
1	Provider Company:						
2	Narragansett Electric Company	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)
3	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>
6							
7	Operation:						
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>
21							
22	Maintenance:						
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27							
28	TOTAL	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>
		\$0	\$0	\$0	\$0	\$0	\$0

Provider Company:

1	Narragansett Electric Company
2	National Grid USA Service Company
3	All Other Companies
4	Total

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

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

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

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

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

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

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-41

Cash Working Capital/Lead Lag Study Electric

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
Temporary Disability Insurance - Monthly Payroll
Summary**

Line No.		CWC %			RATE YEAR		Reference page for Total Dollars:
		Revenue Receipt Lag (a)	Expense Payment (Lag) (b)	Net Payment (Lead) Lag (c)	Total Dollars (d)	CWC Dollars (e)	
1	Purchase Power	16.91%	-5.34%	11.57%	Recovered via Company Electric Retail Rate Filing		3
2	Operation & Maintenance Expense	16.91%	-4.95%	11.96%	\$133,336,845	15,944,854	4
3	Transmission	16.91%	-6.15%	10.76%	\$164,627,154	-	5
4	Federal Income Tax	16.91%	-6.12%	10.79%	\$10,871,134	1,172,995	6
5	<u>Taxes Other than Income Taxes</u>						
6	Municipal Taxes	16.91%	-25.30%	-8.39%	\$30,530,258	(2,561,489)	7
7	Sales and Use Tax	16.91%	-4.17%	12.74%	\$1,395	178	8
8	Gross Earnings Tax	16.91%	0.37%	17.28%	\$9,273,601	1,602,478	9
9	<u>Payroll Taxes - Company Portion</u>						
10	Employer Federal Unemployment	16.91%	22.78%	39.69%	\$27,443	10,892	10
11	Employer State Unemployment	16.91%	17.16%	34.07%	\$168,220	57,313	11
12	FICA Expense	- Weekly 16.91%	1.95%	18.86%	\$2,768,804	522,196	12
13		- Monthly 16.91%	1.95%	18.86%	\$2,071,676	390,718	13
14	<u>Payroll Taxes and Other Withholding</u>						
15	Employee FICA and Federal Withholding	- Weekly	-0.27%	-0.27%	\$8,003,525	(21,610)	14
16		- Monthly	-1.73%	-1.73%	\$1,210,777	(20,946)	15
17	Employee State Income Tax Withholding	- Weekly	0.29%	0.29%	\$1,304,076	3,782	16
18		- Monthly	1.72%	1.72%	\$207,890	3,576	17
19	Temporary Disability Insurance	- Weekly	-19.63%	-19.63%	\$279,426	(54,851)	18
20		- Monthly	-19.70%	-19.70%	\$32,595	(6,421)	19
21	Employee Incentive Thrift	- Weekly		0.00%			
22		- Monthly		0.00%			
23	Total Working Capital Requirement - Distribution				\$364,714,818	\$17,043,665	

Line Notes

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

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

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

Column Notes

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

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

Summary of Purchased Power

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

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

Operating & Maintenance (O&M) Summary

<u>Line No.</u>	<u>Cost Category</u>	<u>Amount</u>	<u>Intrastate</u>	<u>Lead Days</u>	<u>Weighted Days</u>	<u>Percentage Of total O&M</u>	<u>Expense Payment % (Lag)</u>	<u>Weighted Expense Payment %</u>
1	(a)	(b)	(c)	(d)	(e) = (c) * (d)			
2	Payroll-Weekly	\$17,677,598	\$17,677,598	(7.98)	(141,080,833)	12.86%	-2.18%	-0.28%
3	Payroll-Monthly	\$2,276,478	\$2,276,478	(6.58)	(14,979,226)	1.66%	-1.80%	-0.03%
4	Variable Pay	\$624,393	\$624,393	(252.50)	(157,659,153)	0.45%	0.00%	0.00%
4	Total Payroll	\$20,578,469	\$20,578,469					
5								
6	Service Company Billing	\$81,619,324	\$81,619,324	(20.18)	(1,647,077,956)	59%	-5.51%	-3.27%
7								
8	Other O&M	\$35,261,322	\$35,261,322	(19.48)	(686,890,555.47)	25.65%	-5.34%	-1.37%
9								
10	Total	\$137,459,115	\$137,459,115	(\$40)	(\$2,333,968,512)	100%		-4.95%
11								
12								
13	Other O&M (Adjusted)	141,423,799						
14	Payroll Expense	(20,578,469)						
15	Service Co. Billing	(81,619,324)						
16	Uncollectibles	(\$3,964,684)						
17								
18								
19	Other O&M	35,261,322						

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 2

Schedule 41

Page 5 of 20

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

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

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

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

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

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

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

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

32

Weighted Average Payment

144.50

33

Average Days from End of Service

(166.83)

34

Period for Payment of FIT

(22.33)

35

36

37

Customer

38

Day of Annual Payment

39

Cost Percent Lag % CWC %

40

41

(22.33) -6.12% 12.75% 6.63%

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

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

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

Column Notes

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

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

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

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

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

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

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

Service Period	Days from Year end	Average Days from Year end
1/31/2017	334	
2/28/2017	306	
3/31/2017	275	
4/30/2017	245	
5/31/2017	214	
6/30/2017	184	
7/31/2017	153	
8/31/2017	122	
9/30/2017	92	
10/31/2017	61	
11/30/2017	31	
12/31/2017	0	
Average End of Service Period Date	<u>2.017</u> /12 =	<u>168.08</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Employee FIT and FICA Withholding - Weekly Payroll

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

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

2/ See monthly federal withholding for federal deposit rules.

3/ Withholding dollars exclude minor monthly amounts for manual checks to weekly employees, small in amount and not generally associated with specific payroll dates.

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

Employee FIT and FICA Withholding - Monthly Payroll

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

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

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

State Income Tax Withholding - Weekly Payroll

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

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

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

State Income Tax Withholding - Monthly Payroll

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

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

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

Notes:

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

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

Temporary Disability Insurance - Weekly Payroll

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

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

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

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

Temporary Disability Insurance - Monthly Payroll

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

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Schedule-42

Cash Working Capital/Lead Lag Gas

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

<u>RATE YEAR</u>							
Line No.	Description	Revenue Receipt Lag	Expense Payment (Lag)	Net Payment (Lead) Lag	Total Dollars	CWC Dollars	Reference page for Total Dollars:
1	Gas Purchases	13.46%	-4.44%	9.02%	Recovered via Company GCR		2
2	Operation & Maintenance Expense	13.46%	-4.46%	9.01%	\$78,775,591	\$7,095,679	4
3	Federal Income Tax	13.46%	-6.12%	7.34%	\$10,464,195	\$768,367	5
	<u>Taxes Other than Income Taxes</u>						
4	Municipal Taxes	13.46%	-25.23%	-11.77%	\$21,542,417	(\$2,534,935)	9
5	Sales and Use Tax	13.46%	-4.61%	8.85%	\$4,119	\$365	10
6	Gross Earnings Tax	13.46%	-4.46%	9.00%	\$10,649,587	\$958,763	11
	<u>Payroll Taxes - Company Portion</u>						
7	Employer Federal Unemployment	13.46%	-22.87%	-9.41%	\$15,936	(\$1,499)	12
8	Employer State Unemployment	13.46%	-18.09%	-4.63%	\$88,444	(\$4,092)	13
9	FICA Expense	- Weekly	13.46%	-2.18%	\$1,503,490	\$169,636	14
10		- Monthly	13.46%	-1.52%	\$1,140,211	\$136,173	15
	<u>Payroll Taxes and Other Withholding</u>						
11	Employee FICA and Federal Withholding	- Weekly		-0.27%	\$9,299,216	(\$25,108)	16
12		- Monthly		-1.69%	\$316,757	(\$5,353)	17
13	Employee State Income Tax Withholding	- Weekly		0.30%	\$1,587,753	\$4,763	18
14		- Monthly		1.73%	\$59,833	\$1,035	19
15	Temporary Disability Insurance	- Weekly		-20.74%	\$288,650	(\$59,866)	20
		- Monthly		-20.59%	\$7,778	(\$1,601)	21
15	Employee Incentive Thrift	- Weekly		0.00%			
16		- Monthly		0.00%			
15	Total Working Capital Requirement - Distributor				<u>\$135,743,976</u>	<u>\$6,502,325</u>	

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

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

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

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

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

Line No.	Payment Date 1/ (a)	Days from Service Period End (b)	Percent Payment 1/ (c)	Weighted Average Days From Year End (d)
1	7/15/2016	259	25.00%	64.75
2	9/15/2016	197	25.00%	49.25
3	12/15/2016	106	25.00%	26.50
4	3/15/2017	16	25.00%	4.00
5			<u>100.00%</u>	<u>144.50</u>
6				
7				
8				
9				
10				
11				

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

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

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

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

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

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

Column Notes

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

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

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

Column Notes

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

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

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

Column Notes

(e) Per Company Books

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

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

Column Notes

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

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

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

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

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

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

Line No.	Gross Earnings Tax Payment Date 1/	Days From Service Period	Percent Payment 1/	Payment Amount	Weighted Average Days from Year End
1	3/15/2017	291	4.87%	\$519,019	14.18
2	6/15/2017	199	38.97%	\$4,150,422	77.56
3	9/15/2017	107	56.15%	\$5,980,146	60.08
4	3/15/2018	(74)	0.00%	\$0	0.00
5			<u>100.00%</u>	\$10,649,587 2/	<u>151.82</u>
6					
7					
8					
9					
10					
11	Service Period	Days from Year end			Average Days from Year end
12					
13					
14	1/31/2017	334			
15	2/28/2017	306			
16	3/31/2017	275			
17	4/30/2017	245			
18	5/31/2017	214			
19	6/30/2017	184			
20	7/31/2017	153			
21	8/31/2017	122			
22	9/30/2017	92			
23	10/31/2017	61			
24	11/30/2017	31			
25	12/31/2017	0			
26					
27	Average End of Service Period Date				
28		<u>2.017</u>	/12 =		<u>168.08</u>
29					
30					
31					
32					
33	Weighted Average Payment Days from Year End				151.82
34	Average Days from End of Service Period for Payment of Gross Earnings Tax				<u>(168.08)</u>
35					<u>(16.26)</u>
36					
37					
38					
39	Days of Cost	Annualized Percent	Customer Payment Lag %	CWC %	
40					
41					
42	-16.26	-4.46%	13.64%	9.18%	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 1/ Payroll dates are the actual dates on which payroll was paid.
- 2/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits (see notes on monthly FICA and Federal Income Tax withholding.
- 3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated.

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

Column Notes

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

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

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

Column Notes

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

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

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

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

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

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

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

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

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

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

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

Column Notes

(b) & (c) Per Company books

Attachment 3

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

Index of Workpapers

Workpaper-4

Labor

Workpaper-6

Service Company Rents

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Witness: Little

Workpaper-4

Labor

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

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

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

116 **Gas Affiliates, Schedule 12, Page 11:**

117

118 Capital per Company Books

119 O&M per Company Books

120 O&M %

121

122 *Test Year Adjustments:*

123 Plus Financial Reporting Segment Adjustments and Other

124 Union/Non-Union Reclassifications

125 **Test Year Labor per Books, Schedule 12, Page 1, Line 3(c)**

126

127 *Normalizing Adjustments:*

128 Segment Reclassification

129 Reclass Misc Pay (to)/from Affiliates

130 Normalize Variable Pay to Target

131 Gas Cost Recovery

132 **Test Year Labor as Adjusted, Schedule 12, Page 1, Line 3(i)**

133 Test Year O&M %s, Schedule 12, Page 11, Line 6

134

135

136

137

138

139

140

Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
\$99,232	\$10,036					
\$377,959	\$71,169	\$12,750	\$12,573	\$40,192	\$338	\$514,980
79.20%	87.64%					80.43%
\$508	\$49	(\$0)	\$73	\$122	\$0	\$752
(\$0)	\$0	(\$1)	\$1	\$0	\$0	(\$0)
\$378,466	\$71,217	\$12,749	\$12,648	\$40,315	\$338	\$515,732
1/ (\$508)	(\$49)	\$0	(\$73)	(\$122)	(\$0)	(\$752)
2/		(\$390)	(\$387)			(\$776)
		\$6,511	(\$1,844)			\$4,667
(\$543)	(\$134)	\$0	(\$59)	(\$209)	\$0	(\$944)
\$377,416	\$71,035	\$18,870	\$10,285	\$39,984	\$338	\$517,927
79.18%	87.62%					80.41%

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

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

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1									
2				Participating Unions - Payout by Local	Payout %	Weighted Payout %	Target %	Weighted Target %	Weighted Impact %
3	Narragansett Electric Co - Electric	0310	\$23,845,332	BUW Local 310	4.11%	\$980,043	3.50%	\$834,587	
4			\$23,845,332		4.11%	\$980,043	3.50%	\$834,587	85.16%
5									
6									
7	Narragansett Electric Co - Gas			Participating Unions - Payout by Local	Payout %	Weighted Payout %	Target %	Weighted Target %	Weighted Impact %
8		0310	\$209,781	BUW Local 310	4.11%	\$8,622	3.50%	\$7,342	
9		OSW1	\$9,555,509	USW 12431	4.01%	\$383,176	2.50%	\$238,888	
10		310B	\$2,457,810	BUW Local 310 (Cumberland)	4.11%	\$101,016	3.50%	\$86,023	
11			\$12,235,270		4.03%	\$492,814	2.72%	\$332,253	67.49%
12									
13									
14				Participating Unions - Payout by Local	Payout %	Weighted Payout %	Target %	Weighted Target %	Weighted Impact %
15	NGUSA Service Company to Electric	0310	\$977,779	BUW Local 310	4.11%	\$40,187	3.50%	\$34,222	
16		0326	\$9,176,370	IBEW Local 326	4.11%	\$377,149	3.50%	\$321,173	
17		036N	\$7,107,397	Local 350	4.01%	\$285,007	2.50%	\$177,685	
18		048A	\$7,716,475	IBEW Local 486	4.11%	\$317,147	3.50%	\$270,077	
19		OSW1	\$2,154,152	USW 12431	4.01%	\$86,381	2.50%	\$53,854	
20			\$27,132,174		4.08%	\$1,105,871	3.16%	\$857,011	77.45%
21									
22									
23	NGUSA Service Company to Gas			Participating Unions - Payout by Local	Payout %	Weighted Payout %	Target %	Weighted Target %	Weighted Impact %
24		0101	\$149,664	Local 101, Utility	4.01%	\$6,002	2.50%	\$3,742	
25		036N	\$633,809	Local 369	4.01%	\$25,416	2.50%	\$15,845	
26		OSW1	\$498,383	USW 12431	4.01%	\$19,985	2.50%	\$12,460	
27		0US3	\$185,675	Local 12003	2.41%	\$4,475	1.50%	\$2,785	
28			\$1,549,031		3.61%	\$55,877	2.25%	\$34,832	62.33%
29									
30									
31	Electric Affiliates			Participating Unions - Payout by Local	Payout %	Weighted Payout %	Target %	Weighted Target %	Weighted Impact %
32		0097	\$243,593	Local 97	4.11%	\$10,012	3.50%	\$8,526	
33		097C	\$370,104	Local 97C	0.00%	\$0	1.50%	\$5,552	
34		OSW1	\$429,412	USW 12431	4.01%	\$17,219	2.50%	\$10,735	
35			\$1,335,007		2.04%	\$27,231	1.86%	\$24,813	91.18%
36									
37									
38	Gas Affiliates			Participating Unions - Payout by Local	Payout %	Weighted Payout %	Target %	Weighted Target %	Weighted Impact %
39		0097	\$75,782	Local 97	4.11%	\$3,115	3.50%	\$2,652	
40		097C	\$176,425	Local 97C	0.00%	\$0	1.50%	\$2,646	
41		0US3	\$25,981	Local 12003	2.41%	\$626	1.50%	\$390	
42			\$332,519		1.12%	\$3,741	1.71%	\$5,688	152.68%

Column Notes

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

Line Notes

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

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

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

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

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
45	Service Company	Global Band			
46		A	665,737	1,107,164	496,761
47		A+	296,157	485,053	128,593
48		B	1,712,490	2,793,245	1,264,546
49		B+	366,557	576,097	258,919
50		C	4,892,489	8,460,151	3,773,227
51		D	12,611,923	4,857	19,339,026
52		E	8,454,175	-	12,819,858
53		EXD	264,702	620,769	885,471
54		F	\$462,120	\$0	\$727,949
55		Grand Total	29,726,350	14,047,336	38,808,879
56	Note: PTCM employees follow the 369 Union APP				
57					
58	Executive Financial Award			\$5,582,328	
59	O&M Portion			<u>100.00%</u>	
60	Executive O&M Financial Award			\$5,582,328	
61	Narragansett Electric Segment Share			<u>6.18%</u>	
62	Narragansett Electric Share of Executive O&M Financial Award			<u>\$344,756</u>	
63					
64	Change Financial Weighting from 50% to 60% in FY18			<u>\$68,951</u>	
65					
66					
67	Executive Financial Award			5,582,328	
68	O&M Portion			<u>100.00%</u>	
69	Executive O&M Financial Award			\$5,582,328	
70	Narragansett Gas Segment Share			<u>3.73%</u>	
71	Narragansett Electric Share of Executive O&M Financial Award			<u>\$208,185</u>	
72					
73	Change Financial Weighting from 50% to 60% in FY18			<u>\$41,637</u>	
74					
75	Elevate Awards paid at 160%		Elevate at 100%	\$24,255,550	
76			Normalizing Adjustment	(\$14,553,330)	
77			O&M Portion	<u>68.37%</u>	
78			Normalizing O&M Adjustment	(\$9,950,112)	
79			Narragansett Electric Segment Share	<u>6.18%</u>	
80			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$614,504)</u>	
81					
82					
83	Elevate Awards paid at 160%		Elevate at 100%	\$24,255,550	
84			Normalizing Adjustment	(\$14,553,330)	
85			O&M Portion	<u>65.52%</u>	
86			Normalizing O&M Adjustment	\$9,535,342	
87			Narragansett Gas Segment Share	<u>3.73%</u>	
88			Narragansett Gas Share of Normalizing O&M Adjustment	<u>\$355,607</u>	

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

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

Line Notes

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

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

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

Line Notes:

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

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

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

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

Line #	Position	Company	Data			Wage Type	Data Year		Data Year	2020 \$	2021 \$	Hired	DG	Timing
			1	Year	Year		Rate	Year						
			2019	2020	2021		Salary			Salary	Salary	(h)	(i)	(j)
			(a)	(b)	(c)	(d)	(e)		(f)	(g)				
150	Corrosion Control & Main Replacement- Corrosion Testers	Service Company	1	0	0	Union	\$78,465					No		
151	Corrosion Control & Main Replacement- Corrosion Testers	Service Company	1	0	0	Union	\$78,465					No		
152	Security Officer 2	Service Company	1	0	0	Union	\$59,684					No		
153	Maps & Records Technicians	Service Company	1	0	0	Union	\$69,418					No	Yes	DY1
154	Maps & Records Technicians	Service Company	1	0	0	Union	\$69,418					No	Yes	DY2
155			5	0	0		\$355,450		\$0	\$0				
156	Narragansett Electric Company Share of Base Wages 6/30/17	Schedule 12, Page 8, Line 13(c)					7.69%		7.69%	7.69%				
157	Schedule 12, Page 8, Lines 17(c), 48(c), and 58(c)	Line 154 * Line 155					\$27,337		\$0	\$0				
158	Narragansett Gas Company Share of Base Wages 6/30/17	Schedule 12, Page 9, Line 13(c)					3.55%		3.55%	3.55%				
159	Schedule 12, Page 9, Lines 17(c), 48(c), and 58(c)	Line 154 * Line 157					\$12,603		\$0	\$0				
161														
162	Contract Administration- Contract Specialist Analyst	Service Company	1	0	0	Mgt	\$66,470					No		
163	Gas Project Estimating- Estimator	Service Company	2	0	0	Mgt	\$171,556					No		
164	Project Management- Project Manager	Service Company	5	0	0	Mgt	\$689,648					No		
165	Pressure Regulation Engineering- Engineer	Service Company	1	0	0	Mgt	\$85,778					No		
166	Operations Support- Mapping Coordinator	Service Company	2	0	0	Mgt	\$143,558					No		
167	Operations Support- Mapping Techs	Service Company	2	0	0	Mgt	\$163,738					No		
168	Operations Support- Work / Permit Coordinators	Service Company	3	0	0	Mgt	\$215,337					No		
169	Corrosion Control & Main Replacement- Engineer	Service Company	1	0	0	Mgt	\$68,622					No		
170	Resource Planning- CMS Program Manager	Service Company	1	0	0	Mgt	\$77,000					No		
171	Resource Planning- M&C Program Manager	Service Company	1	0	0	Mgt	\$77,000					No		
172	Resource Planning- Manager	Service Company	1	0	0	Mgt	\$118,081					Yes		
	Gas Pipeline & Safety Compliance- Operator Qualification													
173	Testing- Senior Scheduler	Service Company	1	0	0	Mgt	\$81,276					No		
174	F&V Analyst (Perm)	Service Company	1	0	0	Mgt	\$88,136					Yes		
175	US Network Support	Service Company	1	0	0	Mgt	\$88,136					Yes		
176	US Network Support	Service Company	1	0	0	Mgt	\$124,741					No		
177	SD US Support-programmes	Service Company	1	0	0	Mgt	\$124,741					No		
178	CSOC Sr Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
179	CSOC Analyst	Service Company	1	0	0	Mgt	\$59,684					Yes		
180	PEX Practitioner	Service Company	1	0	0	Mgt	\$124,741					No		
181	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741					No		
182	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741					No		
183	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741					No		
184	US Cyber Security Engineer	Service Company	1	0	0	Mgt	\$88,136					Yes		
185	US Cyber Security Engineer	Service Company	1	0	0	Mgt	\$88,136					No		
186	NERC Vulnerability Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
187	IT/OT Security Architect	Service Company	1	0	0	Mgt	\$124,741					Yes		
188	Incident Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
189	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741					No		
190	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741					No		
191	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741					No		
192	PMO	Service Company	1	0	0	Mgt	\$124,741					Yes		
193	Security Manager	Service Company	1	0	0	Mgt	\$124,741					No		
194	Test Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
195	Test Analyst	Service Company	1	0	0	Mgt	\$59,684					No		
196	Security Policy Lead	Service Company	1	0	0	Mgt	\$124,741					No		
197	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136					No		
198	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136					No		
199	Director Governance & Compliance	Service Company	1	0	0	Mgt	\$170,590					Yes		
200	Manager, Enterprise Security Architect	Service Company	1	0	0	Mgt	\$170,590					Yes		
201	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741					No		
202	Test Analyst	Service Company	1	0	0	Mgt	\$88,136					No		
203	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136					No		
204	Test Analyst	Service Company	1	0	0	Mgt	\$88,136					No		
205	Test Analyst	Service Company	1	0	0	Mgt	\$88,136					No		
206	SCC Operator	Service Company	1	0	0	Mgt	\$59,684					Yes		
207	SCC Operator	Service Company	1	0	0	Mgt	\$59,684					Yes		
208	CNI Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
209	CNI Analyst	Service Company	1	0	0	Mgt	\$88,136					No		
210	Lead Consultant	Service Company	1	0	0	Mgt	\$124,741					No		
211	Lead Consultant	Service Company	1	0	0	Mgt	\$124,741					No		
212	Solution Architect	Service Company	1	0	0	Mgt	\$124,741					Yes		
213	Project Manager	Service Company	1	0	0	Mgt	\$124,741					Yes		
214	Project Manager	Service Company	1	0	0	Mgt	\$124,741					Yes		
215	Project Manager	Service Company	1	0	0	Mgt	\$124,741					Yes		
216	Project Manager	Service Company	1	0	0	Mgt	\$124,741					Yes		
217	Project Manager	Service Company	1	0	0	Mgt	\$124,741					No		
218	Project Manager	Service Company	1	0	0	Mgt	\$124,741					No		
219	Project Manager	Service Company	1	0	0	Mgt	\$124,741					No		
220	Project Manager	Service Company	1	0	0	Mgt	\$124,741					No		
221	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
222	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
223	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		
224	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes		

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

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

			Ask					
			FTEs			Costs		
			(a)	(b)	(c)=(a)+(b)	(d)	(e)	(f)=(d)+(e)
			Union	Non-Union	Total	Union	Non-Union	Total
1	Narragansett Electric:							
2	Incremental Distributed Generation		3	0	3	\$230,256		\$230,256
3	Incremental Additions		29	3	32	\$1,976,564	\$227,574	\$2,204,138
4	Incremental Overtime		0	0	0	\$27,175		\$27,175
5	Incremental Attrition		(3)	0	(3)	(\$107,016)		(\$107,016)
6	Gross Incremental Salaries	Page 10, Lines 56 and 61	29	3	32	\$2,126,979	\$227,574	\$2,354,553
7	% wage increases through the Rate Year	Schedule 12, Page 6, Line 36				3.36%	7.29%	
8	Gross Salaries at end of Rate Year	Line 6 * (1 + Line 7)				\$2,198,445	\$244,164	\$2,442,610
9	O&M Portion Ratio	Schedule 12, Page 6, Line 4				47.16%	44.80%	
10	O&M Salaries at end of Rate Year	Line 8 * Line 9				\$1,036,787	\$109,386	\$1,146,172
11								
12	% wage increases through Data Year 1	Schedule 12, Page 6, Lines 47 and 48				3.11%	3.00%	
13	O&M Salaries at end of Data Year 1	Line 10 * (1 + Line 12)				\$1,069,031	\$112,667	\$1,181,698
14								
15	% wage increases through Data Year 2	Schedule 12, Page 6, Lines 57 and 58				2.72%	3.00%	
16	O&M Salaries at end of Data Year 2	Line 13 * (1 + Line 15)				\$1,098,109	\$116,047	\$1,214,156
17								
18								
19								
20								
21								
22	Narragansett Gas:							
23	Incremental Additions		30	6	36	\$1,992,512	\$544,285	\$2,536,797
24	Incremental Overtime		0	0	0	\$196,581		\$196,581
25	Incremental Attrition		(6)	0	(6)	(\$183,744)		(\$183,744)
26	Gross Incremental Salaries	Page 11, Lines 140 and 146	24	6	30	\$2,005,349	\$544,285	\$2,549,634
27	% wage increases through the Rate Year	Schedule 12, Page 7, Line 36				2.92%	7.29%	
28	Gross Salaries at end of Rate Year	Line 26 * (1 + Line 27)				\$2,063,905	\$583,963	\$2,647,869
29	O&M Portion Ratio	Schedule 12, Page 7, Line 4				45.26%	36.12%	
30	O&M Salaries at end of Rate Year	Line 28 * Line 29				\$934,123	\$210,928	\$1,145,051
31								
32	% wage increases through Data Year 1	Schedule 12, Page 7, Lines 47 and 48				2.73%	3.00%	
33	O&M Salaries at end of Data Year 1	Line 30 * (1 + Line 32)				\$959,625	\$217,255	\$1,176,880
34								
35	% wage increases through Data Year 2	Schedule 12, Page 7, Lines 57 and 58				2.24%	3.00%	
36	O&M Salaries at end of Data Year 2	Line 33 * (1 + Line 35)				\$981,121	\$223,773	\$1,204,894
37								
38								
39								
40								
41								
42	Service Company to Electric:							
43	Incremental Distributed Generation		2	15	17	\$138,836	\$1,439,639	\$1,578,475
44	Incremental Additions		3	87	90	\$216,614	\$9,341,093	\$9,557,707
45	Gross Incremental Salaries	Page 12, Line 155, and Page 13, Line 258	5	102	107	\$355,450	\$10,780,732	\$11,136,182
46	% to Narragansett Electric	Schedule 12, Page 8, Line 13				7.69%	6.18%	
47	Narragansett Electric Share	Line 45 * Line 46				\$27,337	\$665,802	\$693,138
48	% wage increases through the Rate Year	Schedule 12, Page 8, Line 40				3.31%	7.29%	
49	Gross Salaries at end of Rate Year	Line 47 * (1 + Line 48)				\$28,241	\$714,339	\$742,580
50	O&M Portion Ratio	Schedule 12, Page 8, Line 6				38.99%	61.44%	
51	O&M Salaries at end of Rate Year	Line 49 * Line 50				\$11,011	\$438,890	\$449,901
52								
53	% wage increases through Data Year 1	Schedule 12, Page 8, Lines 51 and 52				3.08%	3.00%	
54	O&M Salaries at end of Data Year 1	Line 51 * (1 + Line 53)				\$11,350	\$452,056	\$463,407
55								
56	% wage increases through Data Year 2	Schedule 12, Page 8, Lines 61 and 62				2.68%	3.00%	
57	O&M Salaries at end of Data Year 2	Line 54 * (1 + Line 56)				\$11,655	\$465,618	\$477,273
58								
59								
60								
61								
62								
63	Service Company to Gas:							
64	Incremental Distributed Generation		2	15	17	\$138,836	\$1,439,639	\$1,578,475
65	Incremental Additions		3	87	90	\$216,614	\$9,341,093	\$9,557,707
66	Gross Incremental Salaries	Page 12, Line 155, and Page 13, Line 258	5	102	107	\$355,450	\$10,780,732	\$11,136,182
67	% to Narragansett Gas	Schedule 12, Page 9, Line 13				3.55%	3.73%	
68	Narragansett Gas Share	Line 66 * Line 67				\$12,603	\$402,052	\$414,655
69	% wage increases through the Rate Year	Schedule 12, Page 9, Line 40				4.50%	7.29%	
70	Gross Salaries at end of Rate Year	Line 68 * (1 + Line 69)				\$13,170	\$431,361	\$444,531
71	O&M Portion Ratio	Schedule 12, Page 9, Line 6				54.32%	60.01%	
72	O&M Salaries at end of Rate Year	Line 70 * Line 71				\$7,154	\$258,860	\$266,014
73								
74	% wage increases through Data Year 1	Schedule 12, Page 9, Lines 51 and 52				3.36%	3.00%	
75	O&M Salaries at end of Data Year 1	Line 72 * (1 + Line 74)				\$7,394	\$266,626	\$274,020
76								
77	% wage increases through Data Year 2	Schedule 12, Page 9, Lines 61 and 62				1.81%	3.00%	
78	O&M Salaries at end of Data Year 2	Line 75 * (1 + Line 77)				\$7,528	\$274,624	\$282,153

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

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

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

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

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

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

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

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

35

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

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

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

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

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

Column Notes

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

Line Notes

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

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

	Narragansett Electric Company - Gas				Service Company:				Gas Affiliates:				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1 Affiliation	BUW	USW	BUW		TWU	UWUA	USW	USW		IBEW	IBEW	USW	
2 Local Union	0310	0SW1	310B		0101	036N	0SW1	0US3		0097	097C	0US3	
3 Contract Expires	5/11/2022	6/1/2019	5/11/2022		10/15/2019	5/11/2022	6/1/2019	6/24/2018		3/28/2020	3/27/2021	6/24/2018	
4 2017 Effective Date	2.5% - 5/12/17	2.25% - 06/24/17	2.5% - 5/12/17		1.5% - 10/16/17 1.5%	2.5% - 5/12/17	2.25% - 06/24/17	2.25% - 2/28/17		2.5% - 4/02/17	2% - 4/02/17	2.25% - 2/28/17	
5 2018 Effective Date	2.5% - 5/12/18	2.25% - 06/23/18	2.5% - 5/12/18		04/16/18 & 1.5% -	2.5% - 5/12/18	2.25% - 06/23/18	2.5% - 06/25/18		2.5% - 4/01/18	2% - 4/01/18	2.5% - 06/25/18	
6 2019 Effective Date	2.75% - 5/12/19	2.25% 5/12/19	2.5% - 5/12/19		1.5% - 4/16/19	2.75% - 5/12/19	2.25% 5/12/19	2.50% 2.50%		2.5% - 3/31/19	2% - 3/31/19	2.50%	
7 2020 Effective Date	3.00% - 5/12/20	2.25% 5/12/20	3.00% - 5/12/20		1.50% 5/12/20	3.00% - 5/12/20	2.25% 2.25%	2.50% 2.50%		2.50% 2.50%	2% - 3/29/20	2.50%	
8 2021 Effective Date	3.00% - 5/12/21	2.25% 5/12/21	3.00% - 5/12/21		1.50% 5/12/21	3.00% - 5/12/21	2.25% 2.25%	2.50% 2.50%		2.50% 2.50%	2.00%	2.50%	
9													
10 Salary @ 6/30/17	\$6,363,074	\$20,356,627	\$4,786,255	\$31,505,956	\$21,542,231	\$7,107,397	\$2,154,152	\$15,036,363	\$45,840,144	\$247,671,677	\$12,308,871	\$47,181,867	\$307,162,415
11 Year Ended 6/30/18	\$6,384,865	\$20,366,666	\$4,802,646	\$31,554,177	\$21,838,930	\$7,131,738	\$2,155,214	\$15,042,542	\$46,168,424	\$249,215,384	\$12,370,246	\$47,201,257	\$308,786,887
12 Rate	0.34%	0.05%	0.34%	0.15%	1.38%	0.34%	0.05%	0.04%	0.72%	0.62%	0.50%	0.04%	0.53%
13 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
14													
15 Year Ended 6/30/19	\$6,546,720	\$20,824,916	\$4,924,392	\$32,296,029	\$22,627,366	\$7,312,526	\$2,203,707	\$15,418,606	\$47,562,205	\$255,463,157	\$12,618,339	\$48,381,288	\$316,462,784
16 Rate	2.53%	2.25%	2.53%	2.35%	3.61%	2.53%	2.25%	2.50%	3.02%	2.51%	2.01%	2.50%	2.49%
17 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18													
19 Two months ended 8/31/19	\$1,138,339	\$3,615,191	\$856,249	\$5,609,779	\$4,001,159	\$1,271,496	\$382,562	\$2,683,424	\$8,338,641	\$44,200,064	\$2,175,291	\$8,420,186	\$54,795,541
20 Rate	2.74%	2.25%	2.74%	2.42%	6.02%	2.74%	2.25%	2.50%	4.20%	2.48%	1.99%	2.50%	2.47%
21 Portion of Year	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%
22													
23 Salary @ 8/31/19	\$6,577,187	\$20,904,468	\$4,947,309	\$32,428,964	\$22,858,696	\$7,346,556	\$2,212,125	\$15,484,055	\$47,901,433	\$256,541,207	\$12,660,992	\$48,586,659	\$317,788,858
24													
25 Year Ended 8/31/20	\$6,781,560	\$21,433,128	\$5,101,037	\$33,315,726	\$23,753,330	\$7,574,837	\$2,268,068	\$15,914,438	\$49,510,673	\$263,667,641	\$12,950,701	\$49,937,135	\$326,555,477
26 Rate	3.11%	2.53%	3.11%	2.73%	3.91%	3.11%	2.53%	2.78%	3.36%	2.78%	2.29%	2.78%	2.76%
27 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28													
29 Year Ended 8/31/21	\$6,966,096	\$21,855,752	\$5,239,844	\$34,061,692	\$24,044,127	\$7,780,959	\$2,312,790	\$16,267,936	\$50,405,812	\$269,528,605	\$13,173,928	\$51,046,358	\$333,748,891
30 Rate	2.72%	1.97%	2.72%	2.24%	1.22%	2.72%	1.97%	2.22%	1.81%	2.22%	1.72%	2.22%	2.20%
31 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Column Notes

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

Line Notes

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

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

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Witness: Little

Workpaper-6

Service Company Rents

Workpaper-6

Service Company Rents

Index

Workpaper-6a	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2019
Workpaper-6b	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2020
Workpaper-6c	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2021
Workpaper-6d	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2019
Workpaper-6e	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2020
Workpaper-6f	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2021

09/01/18

Distribution

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2018 Balance
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$225	\$7,522	\$1,058	\$6,689	36		50%	\$629,223	\$1,255,446
2	INVP N/A-Talent Management	INVP N/A-Talent Management	\$0	\$0	\$0	\$0	36		100%	\$208,232	\$208,232
3	CDH Acct Initiation	CDH Acct Initiation	\$92	\$3,085	\$434	\$2,743	36		50%	\$258,070	\$516,140
4	INVP 1549-NonInterval Collet Sys C	Capitalized Software	\$1,311	\$13,148	\$1,975	\$12,644	36		50%	\$549,891	\$1,099,783
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	\$241	\$1,562	\$246	\$1,557	36		50%	\$65,322	\$130,644
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	\$0	\$0	\$0	\$0	36		50%	\$338,546	\$652,006
7	INVP2948 PowerPlan Phase 2	INVP2948 PowerPlan Phase 2	\$524	\$2,922	\$471	\$2,925	36		50%	\$122,182	\$244,374
8	USFP-Tech Delivery - R1	Capitalized Software-USFP-Tech Delivery - R1	\$8,434	\$38,454	\$6,405	\$40,483	36		50%	\$2,297,534	\$4,595,067
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	\$2,645	\$12,062	\$2,009	\$12,099	36		50%	\$720,677	\$1,441,354
10	USFP - PIMO-DD	USFP - PIMO-DD - Capitalized Software	\$8,740	\$6,637	\$4,951	\$2,380,866	36		50%	\$2,380,866	\$4,761,712
11	S/CHAIN STREAM - DESIGN CAPEX	S/CHAIN STREAM - DESIGN CAPEX - Capitalized Software	\$1,505	\$3,688	\$1,447	\$9,146	36		50%	\$519,063	\$1,038,127
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$1,684	\$7,585	\$1,263	\$7,986	36		50%	\$453,201	\$906,402
13	EHR1 - BPS	Capitalized Software-EHR1 - BPS	\$50,537	\$24,001	\$151,702	\$0			50%	\$0	\$14,956,768
14	1642-Radio Standardization Cons	1642-Radio Standardization Cons - Capitalized Software	\$5,084	\$36,423	\$5,670	\$35,837	36		50%	\$3,046,691	\$0
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	\$15,632	\$32,550	\$41,600	\$3,457,475			50%	\$1,944,806	\$3,046,691
16	INVP 3922 - Access Violation Mgmt	INVP 3922 - Access Violation Management	\$13,116	\$27,312	\$5,523	\$34,906	36		50%	\$1,631,845	\$2,901,084
17	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
18	INVP3615 Success Enterprise Reporti	Capitalized Software INVP 3615 Success Enterprise Mgmt	\$2,417	\$13,468	\$2,170	\$13,715	36		50%	\$311,627	\$623,254
19	INVP 2997 Earned Value Mgmt Rptg	INVP 2997 Earned Value Mgmt Rptg - Capitalized Software	\$1,820	\$13,043	\$2,030	\$12,833	36		50%	\$301,786	\$603,575
20	Insipet System Resources/HardSoftw	Capitalized Software	\$57	\$499	\$76	\$480	36		50%	\$13,123	\$26,246
21	Meier Test Equipment	Meier Test Equipment Capitalized Software	\$1,022	\$6,615	\$1,043	\$6,594	36		50%	\$93,154	\$186,308
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$187	\$6,263	\$881	\$5,569	36		100%	\$2,116,624	\$2,116,624
23	Cascade Phase I project 2 of 2	Cascade Phase I project 2 of 2 Bill Pool 231	\$0	\$0	\$0	\$0	36		100%	\$588,773	\$588,773
24	EDOT-Customer Management-OMANEV03	Capitalized Software	\$446	\$4,470	\$672	\$4,245	36		50%	\$104,116	\$208,231
25	INVP2960C - GridForce SaaS Ph2	INVP2960C - GridForce SaaS Phase 2 Implementation	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
26	INVP 3955 - EJ Ward Upgrade	INVP 3955 - EJ Ward Upgrade	\$0	\$0	\$0	\$0	36		50%	\$306,709	\$545,267
27	INVP3853 NMPC C-Cure Conv to AMAG	Capitalized Software-INVP3853 NMPC-C-Cure Conv to AMAG	\$0	\$0	\$0	\$0	36		50%	\$411,339	\$792,198
28	INVP 2970 Security Info & Event Mgm	Capitalized Software-INVP 2970 Security Info & Event Mgm	\$3,864	\$20,953	\$3,390	\$21,427	36		50%	\$976,300	\$1,752,601
29	INVP 3614C1 - US End User Initiated Secure File, Email Transfe	INVP 3614C1 - US End User Initiated Secure File, Email Transfe	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
30	INVP 4268 - End User Device Refresh Wnt P13 Assessment (F	INVP 4268 - End User Device Refresh Wnt P13 Assessment (F	\$2,675	\$9,291	\$1,634	\$10,331	36		50%	\$388,559	\$890,798
31	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$5,942	\$20,639	\$3,631	\$22,950	36		50%	\$963,188	\$1,534,596
32	GIS Consolidation	GIS Consolidation	\$0	\$0	\$0	\$0	36		50%	\$14,450,385	\$28,900,771
33	Combine Meier Reading Routes	Combine Meier Reading Routes	\$0	\$0	\$0	\$0	36		100%	\$364,462	\$364,462
34	INVP 0953 - Bill Pool 231	Smallworld GIS/PowerOn 4.0 upgrade	\$2,093	\$9,844	\$62,218	\$62,218	36		50%	\$2,172,776	\$4,345,552
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	\$0	\$0	\$0	\$0	36		50%	\$313,244	\$313,244
36	INVP 2951 - Legal Hold Automation	INVP 2951 - Legal Hold Automation	\$1,389	\$7,738	\$1,247	\$7,890	36		50%	\$323,657	\$647,273
37	INVP 0845	INVP 0845	\$0	\$0	\$0	\$0	36		50%	\$232,067	\$464,135
38	LMZEMA Project	LMZEMA Project	\$0	\$0	\$0	\$0	36		50%	\$402,988	\$402,988
39	INVP 2081 US Security Awareness	Capitalized Software	\$522	\$3,231	\$458	\$3,689	36		50%	\$135,140	\$250,393
40	INVP 3076-QAS Address Hygiene	INVP 3076-QAS Address Hygiene	\$568	\$2,993	\$2,894	\$2,894	36		50%	\$125,197	\$250,393
41	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$784	\$2,678	\$473	\$2,889	36		50%	\$12,000	\$198,113
42	INVP 2982b Identity & Access Mgt Pr	INVP 2982b Identity & Access Mgt Pr	\$7,674	\$42,763	\$6,690	\$43,547	36		50%	\$1,788,486	\$3,576,972
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$0	\$0	\$0	\$0	36		50%	\$890,480	\$1,780,960
44	TXFER00099	FDC Enhancement (work order #BK008002108)	\$0	\$0	\$0	\$0	36		50%	\$1,122,750	\$2,245,499
45	TXFER00099	DATA WAREHOUSE	\$0	\$0	\$0	\$0	36		0%	\$0	\$2,328,852
46	INVP 1882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0	36		50%	\$740,094	\$1,315,740
47	INVP 1549B Meter Reading System Con	Capitalized Software- INVP 1549B Meter Reading	\$2,274	\$13,229	\$2,131	\$13,471	36		50%	\$532,006	\$1,174,502
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0	36		50%	\$3,054	\$16,950
49	USFP-Business Readiness -R1	Capitalized Software- USFP-Business Readiness-R1	\$3,708	\$16,908	\$2,816	\$17,800	36		50%	\$1,010,219	\$2,020,438
50	Contact Centers Call Recording	Contact Centers Call Recording	\$0	\$0	\$0	\$0	36		50%	\$180,736	\$361,473
51	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$1,537	\$8,566	\$1,380	\$8,723	36		50%	\$198,187	\$396,375
53	Bnk Lease W MAF Optic Proj	Bnk Lease W MAF Optic Proj	\$0	\$0	\$0	\$0	36		50%	\$271,772	\$435,545
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	\$0	\$0	\$0	\$0	36		50%	\$3,705,869	\$7,411,737
55	OW-NEW02-Smp Order Proc	Capitalized Software	\$19	\$168	\$26	\$161	36		50%	\$3,901	\$7,803
56	INVP 1172 - AMAG Upgrades	INVP 2577C - ArcFM Software Upgrade and System Enhancem	\$0	\$0	\$0	\$0	36		50%	\$965,351	\$1,716,201
57	INVP 3614G1 - US Reference Security	Capitalized Software- INVP 1172 AMAG Upgrades	\$21,094	\$73,274	\$12,891	\$91,478	36		50%	\$3,084,559	\$5,448,173
58	INVP 3614G1 - US Reference Security	INVP 3614G1 - US Reference Security Architecture (Full)	\$477	\$1,630	\$288	\$1,820	36		50%	\$88,185	\$212,220
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Manager	\$2,456	\$13,686	\$2,205	\$13,937	36		50%	\$628,889	\$1,380,415
60	INVP 3914 - Bill Print Facility	Capitalized Software- INVP 3194 - Bill Print Facility Relocation S	\$826	\$3,150	\$543	\$3,433	36		50%	\$1,064,734	\$2,251,476
61	INVP3839 NY Retail Access	INVP3839 NY Retail Access	\$0	\$0	\$0	\$0	36		50%	\$200,905	\$273,401
62	IN1588-21st Cent. FOR SYRACUSE/NB	IN1588-21st Cent. FOR SYRACUSE/NB	\$0	\$0	\$0	\$0	36		50%	\$136,700	\$273,401
63	KPI Reporting Tool	KPI Reporting Tool	\$388	\$12,976	\$1,026	\$11,539	36		50%	\$592,055	\$1,184,110
64	INVP2135-Cust Choice Email Tracking	Capitalized Software	\$740	\$7,425	\$1,115	\$7,050	36		50%	\$310,596	\$621,113
65	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$209	\$669	\$120	\$758	36		50%	\$27,977	\$49,737

09/01/18

Distribution

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Anortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2018 Balance
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$183,140	\$918,521	\$150,487	\$951,174	36	770	50%	\$14,448,259	\$28,897,287
67	INVP 2027 US Desktop Refresh	INVP 2027 US Desktop Refresh	\$1,248	\$4,948	\$948	\$5,349	36		50%	\$206,932	\$398,530
68	INVP 3882 - NYS Pipeline Safety OMS	NYS Pipeline Safety OMS Regulatory Compliance	\$0	\$0	\$0	\$0	36		50%	\$75,216	\$133,719
69	INVP 3882 - NYS Pipeline Safety OMS	NYS Pipeline Safety OMS Regulatory Compliance	\$0	\$0	\$0	\$0	36		50%	\$9,378	\$16,673
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	\$49,127	\$223,981	\$37,308	\$235,810	36		50%	\$13,382,897	\$26,765,794
71	INVP 1391	INVP 1391	\$0	\$0	\$0	\$0	36		100%	\$523,093	\$523,093
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$14,203	\$64,759	\$10,786	\$68,176	36		50%	\$3,869,162	\$7,738,324
73	USFP-Test Procedure	USFP-Test Procedure Capitalized Software	\$573	\$2,611	\$435	\$2,748	36		50%	\$155,978	\$311,956
74	USFP -Culover-DD	USFP -Culover-DD - Capitalized Software	\$217	\$988	\$1,041	\$1,041	36		50%	\$59,054	\$118,108
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	\$4,647	\$21,189	\$3,929	\$22,307	36		50%	\$1,265,982	\$2,531,924
76	DESIGN AUTH - DESIGN CAPEX	DE SIGN AUTH - DESIGN CAPEX - Capitalized Software	\$585	\$2,666	\$444	\$2,806	36		50%	\$169,266	\$318,531
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	\$7,210	\$15,952	\$3,109	\$19,652	36		50%	1,858,401	\$0
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$11,375	\$51,866	\$8,693	\$54,603	36		50%	\$3,088,864	\$6,197,728
79	USFP-R3 Finance	Capitalized Software- USFP Release 3 Finance	\$29,248	\$73,487	\$14,035	\$88,710	36		50%	\$4,381,252	\$8,457,112
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	\$27,548	\$78,952	\$14,548	\$91,952	36		50%	\$4,717,180	\$9,434,359
81	EHR1 - Finance	EHR1 - Finance	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
82	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
83	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
84	INVP N/A NE EMS TSS	INVP N/A NE EMS TSS Capitalized Software	\$1,090	\$9,110	\$1,393	\$8,807	36		50%	\$127,528	\$255,055
85	INVP 1242 - WCOR01	INVP 1242 - WCOR01 Capitalized Software	\$10	\$88	\$12	\$1,878	36		50%	\$1,878	\$3,760
86	INVP 3375B - Challenge the Limits XML	INVP3375B- Challenge the Limits XML	\$2,546	\$11,206	\$1,878	\$11,873	36		50%	\$308,138	\$593,443
87	INVP 3373 - Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	\$987	\$3,105	\$559	\$3,532	36		50%	\$129,846	\$230,840
88	INVP3614A2 IAM Ph3 Web Admin	INVP3614A2 IAM Ph3 Web Administration	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	\$138	\$4,616	\$648	\$4,104	36		100%	\$1,051,038	\$1,051,038
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	\$253	\$8,462	\$1,190	\$7,524	36		100%	\$1,576,557	\$1,576,557
91	INVP 3232A - Tailman & Paperless B	Capitalized Software	\$1,728	\$17,330	\$2,603	\$16,455	36		50%	\$476,557	\$953,115
92	IN0309-SOM-ENGAGE VENDOR	IN0309-SOM-ENGAGE VENDOR	\$0	\$0	\$0	\$0	36		100%	\$312,721	\$312,721
93	Desktop (refresh)	Desktop (refresh)	\$170	\$5,680	\$799	\$5,051	36		50%	\$475,135	\$950,271
94	INVP 3307 /Factor Storm Center Post	Capitalized Software	\$797	\$7,590	\$1,201	\$7,590	36		50%	\$334,342	\$666,684
95	INVP 1389 US Computing Minor Works	Capitalized Software	\$319	\$3,199	\$481	\$3,037	36		50%	\$133,797	\$267,584
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	\$0	\$0	\$0	\$0	36		50%	\$1,005,232	\$2,010,464
97	INVP 2630 Intelligent Mail Barcode	Capitalized Software	\$1,220	\$12,237	\$1,838	\$11,619	36		50%	\$511,803	\$1,023,605
98	INVP6230 Guardian	INVP6230 Guardian	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
99	INVP 2983a CNM Network Security Pro	Capitalized Software	\$227	\$1,381	\$220	\$1,389	36		50%	\$57,744	\$115,489
100	INVP 2027 US Desktop Refresh	INVP 2027 US Desktop Refresh	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
101	TXFER000099	GAS SCADA Upgrade/Modernize	\$0	\$0	\$0	\$0	36		50%	\$1,483,520	\$2,887,041
102	TXFER000099	HR BENEFITS	\$0	\$0	\$0	\$0	36		0%	\$0	\$5,405,642
103	INVP 3883 Mobile Device for PTO, Me	Capitalized Software- INVP 3883 Mobile Device for PTO, Me	\$4,855	\$19,641	\$3,346	\$21,150	36		50%	\$871,806	\$1,679,204
104	USFP-Testing -R1	Capitalized Software- USFP-Testing -R1	\$112,634	\$513,552	\$85,537	\$640,649	36		50%	\$30,683,442	\$61,366,885
105	FFA (NIMO)	FFA (NIMO)	\$0	\$0	\$0	\$0	36		100%	\$7,548,509	\$7,548,509
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	\$0	\$0	\$0	\$0	36		50%	\$151,762	\$288,803
107	USFP-Process & Design -R1	Capitalized Software-USFP-Process & Design -R1	\$13,884	\$63,306	\$10,544	\$66,648	36		50%	\$3,782,958	\$7,564,718
108	USFP - Reporting & Info-DD	USFP - Reporting & Info-DD - Capitalized Software	\$4,598	\$20,955	\$3,480	\$22,060	36		50%	\$1,251,980	\$2,503,961
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	\$5,109	\$23,293	\$3,880	\$24,522	36		50%	\$1,381,706	\$2,783,413
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	\$32,054	\$146,147	\$24,942	\$153,858	36		50%	\$8,731,908	\$17,463,817
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	\$637	\$2,903	\$484	\$3,057	36		50%	\$173,720	\$346,941
112	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	\$21,303	\$29,224	\$10,044	\$63,484	36		50%	\$3,120,271	\$6,008,331
113	EHR1 - PIMO	Capitalized Software- EHR1 - PIMO	\$26,200	\$69,845	\$13,393	\$84,853	36		50%	\$8,346,172	\$8,346,172
114	EHR1 - IT Delivery	EHR1 - IT Delivery	\$8,698	\$21,488	\$4,125	\$26,071	36		50%	\$264,471	\$2,548,287
115	USFP-Testing -R1	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	\$11,985	\$54,647	\$9,102	\$57,530	36		50%	\$3,265,001	\$6,530,003
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upgr	\$4,417	\$9,199	\$1,980	\$11,756	36		50%	\$589,001	\$977,081
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitalize	\$135	\$1,129	\$135	\$1,092	36		50%	\$32,143	\$64,286
121	INVP 3374 SmallWorld GIS FY13 R 1-2	INVP3374 SmallWorld GIS FY13 R 1-2 - Capitalized Software	\$928	\$6,651	\$1,035	\$6,544	36		50%	\$154,893	\$309,785
122	WGLS13 - Auto Gen Work Req	Capitalized Software	\$51	\$67	\$67	\$425	36		50%	\$20,983	\$20,983
123	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	\$2,950	\$9,284	\$1,571	\$10,563	36		50%	\$216,227	\$384,409
124	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software- INVP3136 NE Gas Leaks Rechecks	\$0	\$0	\$0	\$0	36		50%	\$391,712	\$1,287,212
125	INVP 3628 Cascade System for Gas	INVP 3628 Cascade System for Gas	\$0	\$0	\$0	\$0	36		50%	\$277,148	\$2,382,671
126	INVP 2577 GIS Consol Ph 2	INVP 2577 GIS Consol Ph 2	\$0	\$0	\$0	\$0	36		50%	\$1,441,103	\$2,882,206
127	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$142	\$470	\$84	\$528	36		50%	\$16,265	\$35,689
128	INVP 3614A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3614 A2 IAM Ph3 Web Administrat	\$5,760	\$19,666	\$3,473	\$21,953	36		50%	\$822,511	\$1,462,260
129	TGM (formerly Bankers Lease)	TGM (formerly Bankers Lease)	\$0	\$0	\$0	\$0	36		100%	\$12,948	\$12,948
130	Data Center Rationalization	Data Center Rationalization	\$142	\$4,743	\$667	\$4,218	36		50%	\$396,745	\$793,481

09/01/18

Distribution

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Anortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2018 Balance
131	INVP 2940-GRG Enterprise Risk & Comp	Capitalized Software	\$8,678	\$42,465	\$6,986	\$44,157	36	2,753,470	50%	\$399,271	\$3,552,013
132	INVP08226 Laptop & Port Device Info	INVP08226 Laptop & Port Device Info	\$5,456	\$30,403	\$4,988	\$30,960	36		50%	\$1,271,542	\$2,543,084
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	\$0	\$0	\$0	\$0	36		50%	\$368	\$770
134	IN 2366 LI CNI Direct Hw Upgr Software	IN 2366 LI CNI Direct Hw Upgr Software	\$0	\$0	\$0	\$0	36		50%	\$33,466	\$66,932
135	IN 2992 MA GAS SINGLE BILL (Work order #8K08002315)	IN 2992 MA GAS SINGLE BILL (Work order #8K08002315)	\$0	\$0	\$0	\$0	36		50%	\$377,294	\$754,588
136	TXFER000099	TXFER000099	\$0	\$0	\$0	\$0	36		50%	\$213,731	\$427,462
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas Management	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
138	INVP 2892B Security Access Panels	INVP 2892B Security Access Panels NERC CIP Compliance	\$1,854	\$9,070	\$1,492	\$9,431	36	686,428	50%	\$86,428	\$96,428
139	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0	36		50%	\$0	\$1
140	USFP-PMO - R1	USFP-PMO - R1	\$24,400	\$11,252	\$18,530	\$117,122	36		50%	\$6,647,020	\$13,284,040
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	\$3,136	\$14,300	\$2,362	\$15,055	36		50%	\$854,396	\$1,708,792
142	INVP 4214 FERC Cust Sys Rep	INVP 4214 - FERC Wholesale Customer System Replacement	\$0	\$0	\$0	\$0	36		50%	\$34,735	\$61,753
143	INVP 2800B US Web Initiatives 2	Capitalized Software-INVP 2800B US Web Initiatives 2	\$11,097	\$46,766	\$7,297	\$49,976	36		50%	\$2,076,881	\$3,998,864
144	USFP-Solution Architecture-R1	Capitalized Software- USFP-Solution Architecture-R1	\$4,656	\$21,220	\$3,536	\$22,350	36		50%	\$1,288,431	\$2,536,861
145	USFP-Controls & Roles -R1	Capitalized Software- USFP-Controls & Roles -R1	\$14,268	\$65,053	\$10,835	\$66,468	36		50%	\$3,886,772	\$7,773,544
146	USFP Test Finance	USFP Test Finance Capitalized Software	\$1,178	\$32,728	\$5,451	\$34,455	36		50%	\$1,965,432	\$3,910,865
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD Capitalized Software	\$5,085	\$23,186	\$3,862	\$24,410	36		50%	\$1,365,320	\$2,770,640
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$255	\$1,162	\$193	\$1,423	36		50%	\$69,403	\$136,806
149	NY NE IVR Replacement(NIMO)	NY NE IVR Replacement(NIMO)	\$0	\$0	\$0	\$0	36		100%	\$1,053,009	\$1,053,009
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	\$367	\$1,673	\$279	\$1,761	36		50%	\$99,964	\$199,928
151	EHR1 - Finance	Capitalized Software- EHR1 - Finance	\$34,221	\$83,891	\$16,134	\$101,978	36		50%	\$5,012,280	\$9,653,112
152	USFP Test Net Strat	Capitalized Software- USFP Test Net Strat	\$2,396	\$10,925	\$1,820	\$11,501	36		50%	\$662,726	\$1,306,462
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$701	\$7,034	\$1,057	\$6,678	36		50%	\$294,177	\$588,353
154	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
155	INVP 4225 - Ancillary SAP Application Updates	INVP 4225 - Ancillary SAP Application Updates	\$5,033	\$10,481	\$2,719	\$13,394	36		50%	\$626,185	\$1,113,232
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	\$4,473	\$9,314	\$1,983	\$11,903	36		50%	\$556,461	\$988,277
157	INVP 4223 - US SAP Annual Business Objects Environment (BO)	INVP 4223 - US SAP Annual Business Objects Environment (BO)	\$4,908	\$10,220	\$2,066	\$13,061	36		50%	\$610,616	\$1,085,553
158	USFP Release 3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
160	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
161	INVP 3210 - Infographics Conversion	Capitalized Software	\$4,342	\$43,556	\$6,543	\$41,355	36		50%	\$663,614	\$1,327,228
162	INVP 3237 Street Light Outage Imp	INVP 3237 Street Light Outage Imp	\$1,618	\$6,967	\$1,173	\$7,413	36		50%	\$162,273	\$312,522
163	IN 2330 ETRM Repl Nucleus-Gas Benef	IN 2330 ETRM Repl Nucleus-Gas Benef	\$0	\$0	\$0	\$0	36		50%	\$3,002,628	\$6,005,256
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$3,863	\$20,948	\$3,389	\$21,422	36	1,752,217	50%	\$1,752,217	\$0
165	INVP2614A1 IAM Ph2 Identity Adminis	INVP2614A1 IAM Ph2 Identity Administration	\$9,572	\$32,685	\$5,772	\$36,466	36		50%	\$1,367,008	\$2,430,267
166	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
167	INVP 3698 SMI Conversion Mobilizati	INVP 3698 SMI Conversion Mobilization (Athena)	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
168	Meier Route Console	INVP 1182B Gas Transportation System Meter Route Console	\$0	\$0	\$0	\$0	36		50%	\$205,192	\$410,384
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	\$0	\$0	\$0	\$0	36		100%	\$44,404	\$44,404
170	INVP 1224	INVP 1224	\$26	\$881	\$124	\$763	36		100%	\$601,662	\$601,562
171	IN 1482-ACIS Target Pricing Model	Capitalized Software	\$274	\$9,173	\$1,291	\$8,157	36		50%	\$284,855	\$569,716
172	JBCRD01-Wholesale Re-Dies	JBCRD01-Wholesale Re-Dies	\$23	\$781	\$110	\$694	36		100%	\$436,965	\$436,965
173	INVP 1401	INVP 1401	\$0	\$0	\$0	\$0	36		50%	\$263,851	\$527,701
174	Video Conferencing	Video Conferencing	\$36	\$1,203	\$169	\$1,070	36		50%	\$642,732	\$1,237,837
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$370	\$3,905	\$684	\$3,691	36		50%	\$163,308	\$326,615
176	INVP3482 CI Services Foundation	INVP3482 Comprehensive Integration Services Foundation	\$0	\$0	\$0	\$0	36		50%	\$1,207,479	\$1,207,479
177	IN 182B GAS TRANS SYS PHASE 2	Capitalized Software- IN182B GAS TRANS SYS PHASE 2	\$71,174	\$30,388	\$5,131	\$32,431	36	964,244	50%	\$788,794	\$2,483,362
178	TXFER000099	IN 1182 GAS TRANSPORT SYS (Work order # 8K08002303)	\$0	\$0	\$0	\$0	36		50%	\$87,620	\$1,675,640
179	TXFER000099	BUS TRANS - WIRES & PIPES - CAPITAL	\$0	\$0	\$0	\$0	36		0%	\$178	\$0
180	INVP 4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	\$0	\$0	\$0	\$0	36		50%	\$642,732	\$1,237,837
181	INVP 0887	Capitalized Software	\$468	\$3,915	\$599	\$3,765	36		50%	\$129,065	\$258,131
182	USFP-Business Engagement- R1	Capitalized Software-USFP-Business Engagement- R1	\$284	\$1,294	\$215	\$1,362	36		50%	\$77,285	\$154,570
183	USFP Test HR	USFP Test HR Capitalized Software	\$18	\$63	\$14	\$87	36		50%	\$4,950	\$9,899
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$365	\$292	\$1,846	\$292	36		50%	\$1,044,748	\$2,094,486
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$1,516	\$6,914	\$1,152	\$7,279	36		50%	\$413,101	\$826,202
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$4,945	\$22,646	\$3,755	\$23,765	36		50%	\$1,347,075	\$2,694,151
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$27,961	\$80,136	\$14,766	\$93,331	36		50%	\$4,787,917	\$9,575,835
188	IN167-US Transaction DEL HUB	IN167-US Transaction DEL HUB	\$172	\$5,764	\$511	\$5,126	36		50%	\$263,001	\$526,002
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
190	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
192	EHR1 - PMO	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
194	INVP 1162 - PRIMAVERA EXPANSION	INVP 1162 - PRIMAVERA EXPANSION - Capitalized Software	\$469	\$3,503	\$545	\$3,447	36		50%	\$114,464	\$228,928
195	INVP1485 Computapole Migration W7	INVP1485 Computapole Migration to Windows 7 - Capitalized S	\$2,636	\$18,889	\$2,940	\$18,595	36	679,342	50%	\$97,381	\$974,103

8.23%

Gas

Line	Investment Name	Description	Average Balance	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NEO G Allocation	Rate Year 1 NEO G Rent- Return	Rate Year 1 Distribution Allocation
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$0	8.23%		\$0	\$0	\$0	0.00%	\$0	\$0
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$32,827	8.23%	\$2,702	(\$736)	\$1,964	\$12,707	0.00%	\$0	\$0
198	IN 2172-IDS Reporting & Analysis	Capitalized Software	\$169,171	8.23%	\$13,923	(\$3,804)	\$10,119	\$101,503	0.00%	\$0	\$0
199	INVP 3375D Challenge Limits Letters	INVP 3375D Challenge Limits Letters	\$229,326	8.23%	\$18,874	(\$4,886)	\$13,888	\$56,551	0.00%	\$0	\$0
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$132,815	8.23%	\$10,931	(\$2,742)	\$8,189	\$27,961	2.85%	\$233	\$797
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM 2	\$1,363,220	8.23%	\$112,193	(\$28,142)	\$84,051	\$266,904	2.85%	\$2,365	\$8,379
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$1,693,605	8.23%	\$136,915	(\$34,288)	\$102,626	\$356,487	2.85%	\$2,925	\$10,159
203	INVP 4244 - US Control EBB Gas	Capitalized Software- INVP 4244 EBB Gas Trading	\$382,380	8.23%	\$31,470	(\$8,340)	\$23,130	\$68,442	7.28%	\$1,684	\$6,423
204	OMS Capital- Bill Pool 232	OMS Capital- Bill Pool 232	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
205	IN 1488-Remote Access to Fault REC	Capitalized Software	\$17,711	8.23%	\$1,458	(\$389)	\$1,059	\$35,423	0.00%	\$0	\$0
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12333	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	\$159,667	8.23%	\$13,141	(\$3,469)	\$9,672	\$41,162	0.00%	\$0	\$0
210	INVP2583 CRIS Migration	INVP 2583 CRIS Migration to CSS System	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	\$9,410,549	8.23%	\$774,488	(\$186,680)	\$577,828	\$2,053,211	0.00%	\$0	\$0
212	IN2960B CRM SAS IMPLEMENT	Software-INVP 2960B CRM Salesforce SaaS	\$252,682	8.23%	\$20,796	(\$5,681)	\$15,114	\$159,589	3.49%	\$527	\$5,569
213	INVP2022 Internet Toolset	INVP2022 Internet Toolset	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
214	NE NY ITR Replacement-Phase II(INIMO)	NE NY ITR Replacement-Phase II(INIMO)	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
215	US FOUNDATION PRGM ARCH/DECOM	Capitalized Software- US FOUNDATION PRGM ARCH/DECOM	\$455,563	8.23%	\$37,493	(\$10,243)	\$27,250	\$124,245	2.85%	\$777	\$3,541
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$1,066,439	8.23%	\$87,768	(\$23,978)	\$63,790	\$290,847	2.85%	\$1,818	\$8,288
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$99,515	8.23%	\$8,190	(\$2,238)	\$5,953	\$27,141	2.85%	\$170	\$773
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$2,198,291	8.23%	\$180,919	(\$49,427)	\$131,492	\$569,534	2.85%	\$5,747	\$17,085
219	USFP Test Ops	Capitalized Software- USFP Test Ops	\$1,598,534	8.23%	\$131,559	(\$35,942)	\$95,617	\$435,964	2.85%	\$2,725	\$12,424
220	USFP-Cutover R1	Capitalized Software- USFP-Cutover R1	\$1,000,537	8.23%	\$82,344	(\$22,496)	\$59,848	\$272,874	2.85%	\$1,705	\$7,776
221	USFP R3 Payroll	Capitalized Software- USFP R3 Payroll part of USSC-12-333	\$4,375,888	8.23%	\$360,133	(\$98,388)	\$261,745	\$739,682	2.85%	\$7,459	\$21,076
222	USFP - Business Readiness-DD	NONE	\$0	8.23%	\$0	(\$0)	\$0	\$0	2.85%	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	8.23%	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
224	EHRI - BPS	EHRI - BPS	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
225	INVP2997B EVM Phase 2	INVP2997B Earned Value Management Phase 2 - Capitalized S	\$46,083	8.23%	\$3,793	(\$1,036)	\$2,756	\$19,750	0.00%	\$0	\$0
226	INVP 3195 Storms Archive Tool Implementation	INVP 3195 Storms Archive Tool Implementation	\$156,893	8.23%	\$12,912	(\$3,528)	\$9,385	\$99,653	4.58%	\$428	\$4,086
227	Cascade Phase I project 1 of 2	Cascade Phase I project 1 of 2 Bill Pool 233	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
228	DMS/OMS Replacement	Capitalized Software- DMS/OMS Replacement	\$35,175,597	8.23%	\$2,894,952	(\$765,753)	\$2,129,199	\$9,380,199	0.00%	\$0	\$0
229	SHORT04-Prima P6 Upgrade	SHORT04-Prima P6 Upgrade	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
231	INVP 1356A US Retail Web Customer & Markets	INVP 1356A US Retail Web Customer & Markets	\$1,601,580	8.23%	\$131,810	(\$36,010)	\$95,800	\$800,948	5.91%	\$5,861	\$66,786
232	INVP 1643C- NIMO ELL TOU + Deposits	Capitalized Software	\$144,280	8.23%	\$11,872	(\$3,244)	\$8,628	\$96,574	5.91%	\$570	\$5,116
233	IN 2330 ETRM Repl Nucleus-Elec Bene	Cap Software-IN 2330 ETRM Repl Nucleus-Gas Bene Capitaliz	\$48,264	8.23%	\$3,975	(\$1,085)	\$2,897	\$2,738	0.00%	\$0	\$0
234	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	\$10,088	8.23%	\$830	(\$209)	\$621	\$2,018	2.85%	\$18	\$57
235	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athens)	\$2,100,735	8.23%	\$172,880	(\$47,234)	\$125,647	\$442,260	2.85%	\$3,551	\$12,803
236	INVP 4172 - Cross Company Customer	Capitalized Software- INVP4172 Cross Co Cust	\$8,931,646	8.23%	\$735,074	(\$184,884)	\$550,190	\$1,984,810	3.77%	\$20,742	\$74,827
237	INVP 3614C1 - US End User Initiated	Capitalized Software- INVP 3614C1 End User Initiated Secure F	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	\$81,921	8.23%	\$6,742	(\$1,691)	\$5,051	\$17,247	2.85%	\$144	\$491
239	IN 242D-ISP-Integrated Strat Plan	Capitalized Software	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
240	WCOR09 - AVLS Integration	WCOR09 - AVLS Integration	\$1,866	8.23%	\$154	(\$42)	\$112	\$3,732	0.00%	\$0	\$0
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	\$48,151	8.23%	\$3,963	(\$1,083)	\$2,880	\$56,302	2.85%	\$52	\$2,744
242	OneNet	OneNet	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
243	Global Web Implementation	Capitalized Software	\$1,019,376	8.23%	\$83,695	(\$22,920)	\$60,775	\$611,626	2.85%	\$1,738	\$17,430
244	GAS Transformation	GAS Transformation	\$32,674	8.23%	\$2,689	(\$735)	\$1,954	\$16,337	2.85%	\$56	\$466
245	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$4,034,784	8.23%	\$332,063	(\$87,896)	\$244,167	\$968,348	2.85%	\$6,958	\$27,695
246	TXFER0099	IN1556B Contact Ctr Consol (work order #8K00802213)	\$25,660	8.23%	\$2,112	(\$577)	\$1,535	\$1,320	0.00%	\$0	\$0
247	IN1656-CUST Systems Agent desktop	IN1656-CUST Systems Agent desktop	\$63,354	8.23%	\$56,240	(\$15,895)	\$40,875	\$1,366,708	0.00%	\$0	\$0
248	USFP Test SS	Capitalized Software-USFP Test SS	\$16,908,358	8.23%	\$1,391,558	(\$380,174)	\$1,011,384	\$4,611,370	2.85%	\$28,822	\$131,411
249	USFP-Hardware & Software-R1	Capitalized Software- USFP-Hardware & Software-R1	\$9,589,986	8.23%	\$768,923	(\$193,131)	\$575,792	\$2,342,614	2.85%	\$14,642	\$66,758
250	INVP 3393 Enhancement of Reservoir W	INVP 3393 Enhancement of Reservoir Woods Capitalized Softwar	\$27,692	8.23%	\$2,279	(\$623)	\$1,656	\$14,448	4.09%	\$68	\$591
251	EHRI - Supply Chain	Capitalized Software- EHRI - Supply Chain	\$12,593,579	8.23%	\$1,065,293	(\$283,199)	\$782,093	\$1,865,715	2.85%	\$21,467	\$83,168
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	\$265,378	8.23%	\$21,841	(\$5,987)	\$15,874	\$138,658	2.85%	\$452	\$3,946
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$1,621,510	8.23%	\$133,450	(\$32,574)	\$100,876	\$209,227	2.85%	\$2,863	\$5,962
254	EHRI - Payroll	EHRI - Payroll	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12333	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
257	INVP 4137 MA Retail Access Mandate	INVP 4137 MA Retail Access Mandates	\$522,967	8.23%	\$43,040	(\$10,988)	\$32,153	\$99,613	0.00%	\$0	\$0
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$0	8.23%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	\$77,241	8.23%	\$6,357	(\$1,737)	\$4,620	\$46,345	0.00%	\$0	\$0
260	ISTD01-Concept Est Tool	INVP 242 EDO Transformation Capitalized Software	\$238,282	8.23%	\$19,693	(\$5,380)	\$14,313	\$124,943	0.00%	\$0	\$0

09/01/18

Distribution

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2018 Balance
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$0	\$0	\$0	\$0	36		100%	\$154,535	\$154,535
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$688	\$3,158	\$498	\$3,148	36		50%	\$44,475	\$88,951
198	IN 2172-DS Reporting & Analysis	Capitalized Software	\$1,521	\$15,284	\$2,291	\$14,833	36		50%	\$355,260	\$710,520
199	INVP 3375D- Challenge Limits Letters	INVP3375D- Challenge the Limits Letters	\$0	\$0	\$0	\$0	36		50%	\$204,930	\$394,674
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$685	\$2,340	\$413	\$2,612	36		50%	\$97,863	\$173,981
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM2	\$7,034	\$24,017	\$4,242	\$26,610	36		50%	\$1,004,478	\$1,785,761
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$8,588	\$29,833	\$5,248	\$33,733	36		50%	\$1,247,704	\$2,218,188
203	INVP 4234 - US Control EBB Gas	Capitalized Software- INVP 4244 EBB Gas Trading	\$0	\$0	\$0	\$0	36		50%	\$308,946	\$594,806
204	OMS Capital - Bill Pool 232	OMS Capital - Bill Pool 232	\$0	\$0	\$0	\$0	36		50%	\$529,608	\$1,050,216
205	IN1486-Remote Access to Fault REC	Capitalized Software	\$130	\$4,356	\$613	\$3,873	36		50%	\$123,979	\$247,958
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	\$0	\$0	\$0	\$0	36		100%	\$981,583	\$981,583
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	\$0	\$0	\$0	\$0	36		100%	\$294,053	\$294,053
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	\$0	\$0	\$0	\$0	36		50%	\$145,783	\$280,764
210	INVP2583 CRIS Migration	INVP 2583 CRIS Migration to CSS System	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	\$0	\$0	\$0	\$0	36	2,419,009	50%	\$5,976,733	\$13,044,445
212	IN2960B CRM SAAS IMPLEMEN	Software-INVP 2960B CRM Salesforce SaaS	\$1,192	\$12,583	\$1,882	\$11,693	36		50%	\$558,560	\$1,117,121
213	INVP3022 Internet Toolkit	INVP3022 Internet Toolkit	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
214	NE, NY IVR Replacement-Phase II(NIMO)	NE, NY IVR Replacement-Phase II(NIMO)	\$0	\$0	\$0	\$0	36		100%	\$1,489,236	\$1,489,236
215	US FOUNDATION PRGM ARCH/DECOM	Capitalized Software- US FOUNDATION PRGM ARCH/DECOM	\$2,880	\$10,397	\$1,732	\$10,346	36		50%	\$621,223	\$1,242,446
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$5,338	\$24,340	\$4,054	\$25,624	36		50%	\$1,454,235	\$2,908,470
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$498	\$2,271	\$378	\$2,391	36		50%	\$135,703	\$271,405
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$11,004	\$8,072	\$8,357	\$50,820	36		50%	\$2,997,069	\$5,995,338
219	USFP Test Ops	Capitalized Software- USFP Test Ops	\$8,002	\$36,484	\$6,077	\$38,009	36		50%	\$2,179,813	\$4,359,638
220	USFP-Cubover-R1	Capitalized Software- USFP-Cubover-R1	\$5,008	\$22,836	\$3,603	\$22,840	36		50%	\$1,364,369	\$2,728,737
221	USFP R3 Payroll	Capitalized Software- USFP R3 Payroll part of USSC-12-333	\$21,804	\$61,892	\$11,447	\$72,350	36		50%	\$3,697,908	\$7,395,816
222	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
223	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
224	EHR1 - BPS	EHR1 - BPS	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
225	INVP2987B EVM Phase 2	INVP2987B Earned Value Management Phase 2 - Capitalized S	\$417	\$2,988	\$465	\$2,939	36		50%	\$69,124	\$138,248
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	\$1,248	\$11,925	\$1,799	\$11,374	36		50%	\$313,787	\$627,573
227	Cascade Phase I Project 1 of 2	Cascade Phase I Project 1 of 2 Bill Pool 233	\$0	\$0	\$0	\$0	36		50%	\$196,298	\$392,515
228	DMS/OMS Replacement	Capitalized Software- DMS/OMS Replacement	\$316,987	\$1,409,637	\$235,854	\$1,490,750	36	53,301,558	50%	\$65,179,778	\$65,203,193
229	SHORT04-Prima P6 Upgrade	SHORT04-Prima P6 Upgrade	\$0	\$0	\$0	\$0	36		100%	\$1,443,524	\$1,443,524
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	\$0	\$0	\$0	\$0	36		100%	\$1,105,706	\$1,105,706
231	INVP 1356A US Retail Web Customer &	INVP 1356A US Retail Web Customer & Markets	\$12,193	\$122,308	\$18,373	\$116,729	36		50%	\$5,363,377	\$6,728,634
232	INVP 1643C - NIMO EL TOU - Deposits	Capitalized Software	\$1,099	\$11,019	\$1,655	\$10,462	36		50%	\$303,010	\$606,020
233	IN 2330 ETRM Repl Nucleus-Elec Bene	Cap Software-IN 2330 ETRM Repl Nucleus-Gas Benef Capitaliz	\$434	\$12,434	\$1,758	\$11,110	36		50%	\$289,582	\$579,160
234	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$52	\$169	\$30	\$191	36		50%	\$7,062	\$12,554
235	INVP 3886 SMI Conversion Mobilizati	INVP 3886 SMI Conversion Mobilization (Athens)	\$10,516	\$37,011	\$6,492	\$41,034	36	3,065,820	50%	\$0	\$0
236	INVP 4172 - Cross Company Customer	Capitalized Software- INVP4172 Cross Co Cust	\$58,183	\$137,746	\$24,032	\$151,897	36	1,132,846	50%	\$6,380,413	\$12,475,943
237	INVP 3814C1 - US End User Initiated	Capitalized Software- INVP 3814C1 End User Initiated Secure F	\$423	\$1,443	\$255	\$1,611	36		50%	\$60,363	\$107,313
238	Control Center Dispatch Radio (BL)	Capitalized Software	\$0	\$0	\$0	\$0	36		100%	\$13,392	\$13,392
239	IN1242D-ISP-Integrated Strat Plan	Capitalized Software	\$0	\$0	\$0	\$0	36		100%	\$360,244	\$360,244
240	WCOR09 - AVLS Integration	WCOR09 - AVLS Integration	\$17	\$661	\$79	\$499	36		100%	\$313,523	\$313,523
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	\$241	\$8,089	\$1,134	\$7,166	36		50%	\$808,934	\$1,617,868
242	OneNet	OneNet	\$0	\$0	\$0	\$0	36		50%	\$2,241,632	\$4,483,264
243	Global Web Implementation	Capitalized Software	\$5,103	\$51,184	\$7,689	\$48,598	36		50%	\$2,140,680	\$4,281,380
244	GAS Transformation	GAS Transformation	\$164	\$1,367	\$209	\$1,322	36		50%	\$379,160	\$758,320
245	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$20,433	\$81,037	\$13,861	\$97,009	36		50%	\$3,389,218	\$6,527,236
246	TXFER00099	IN1258B Contact Ctr Console (work order #8K008002213)	\$0	\$0	\$0	\$0	36		50%	\$359,239	\$718,478
247	IN1655-CUST Systems Agent desktop	IN1655-CUST Systems Agent desktop	\$0	\$0	\$0	\$0	36		50%	\$5,218,333	\$10,436,678
248	USFP Test SS	Capitalized Software-USFP Test SS	\$84,638	\$385,905	\$64,276	\$466,267	36		50%	\$23,066,852	\$46,113,703
249	USFP-Hardware & Software-R1	Capitalized Software- USFP-Hardware & Software-R1	\$42,997	\$196,043	\$32,653	\$266,387	36		50%	\$11,713,072	\$23,426,143
250	INVP 3393 Enhancement of Reservoir W	INVP 3393 Enhancement of Reservoir Woods Capitalized Softwar	\$161	\$1,400	\$213	\$1,347	36		50%	\$50,968	\$101,136
251	INVP1 - Supply Chain	Capitalized Software- EHR1 - Supply Chain	\$63,040	\$156,133	\$29,939	\$189,234	36	18,687,154	50%	\$0	\$0
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	\$1,328	\$11,587	\$1,764	\$11,151	36		50%	\$484,604	\$969,208
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$8,408	\$17,509	\$3,540	\$22,377	36		50%	\$1,046,135	\$1,859,820
254	EHR1 - Payroll	EHR1 - Payroll	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
256	USFP R3 Supply Chain	USFP Release & Supply Chain activity	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
257	INVP 4137 MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandates	\$0	\$0	\$0	\$0	36		50%	\$348,645	\$618,821
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$0	\$0	\$0	\$0	36		50%	\$577,798	\$1,155,595
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	\$699	\$7,010	\$1,053	\$6,566	36		50%	\$162,208	\$324,412
260	STD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	\$2,151	\$18,761	\$2,857	\$18,055	36		50%	\$436,949	\$873,898

09/01/18 08/31/19

Narragansett Electric Company and Narragansett Gas Company db/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	INVP #	Work Order	NECO	BillPool	Inception to Date \$	Forecast to Complete	HTY Total Spend	In Service Date	Amortization Period	09/01/2018 Balance	08/31/2019 Balance
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req		DECUS05	90000104123	YES	G198	\$0	\$1,914,655	10/01/11	84	\$22,794	\$0
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions		0980E	90000098664	YES	G179	\$0	\$463,167	03/01/12	84	\$32,389	\$0
263	INVP2495H US CNI Frame Relay/Replac	Capitalized Software- INVP2495H US CNI Frame Relay/Replac		2495H	90000134425	YES	G210	\$0	\$6,532,966	02/01/16	84	\$4,121,990	\$3,188,710
264	INVP2980C GridForce SaaS Phase 2	INVP2980C GridForce SaaS Phase 2		2980C	90000144051	YES	G210	\$0	\$3,254,217	03/01/15	84	\$1,627,109	\$1,162,220
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention		823	90000112636	YES	G020	\$0	\$782,169	03/01/15	84	\$391,084	\$279,346
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System		1172	90000112731	YES	G020	\$0	\$0	11/01/16	84	\$0	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements		4170	90000181659	YES	G020	\$0	\$2,286,773	05/01/17	84	\$1,851,197	\$1,524,515
268	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)		3896	90000153520	YES	G020	\$0	\$85,000	04/01/17	84	\$67,798	\$65,655
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements		4172	90000164925	YES	C175	\$0	\$0	09/01/16	84	\$0	\$0
270	IN 2822 VTL REPLACEMENT US	INVP2822 VTL Replacement Cap Software		2822	90000104630	YES	HT71	\$0	\$648,194	11/01/13	84	\$200,632	\$108,032
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333		USFP	90000142385	YES	G012	\$0	\$0	02/01/15	84	\$0	\$0
272	IVR Project Work	IVR Project Work		N/A	90000104059	NO	C284	\$0	\$1,193,074	09/01/10	84	\$0	\$0
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics		1242TB	90000104180	YES	G198	\$0	\$622,592	10/01/11	84	\$7,412	\$0
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05		1242	90000104179	YES	G198	\$0	\$253,998	10/01/11	84	\$3,024	\$0
275	Total IS							\$0	\$764,210,721			\$347,335,346	\$268,165,010
276	Per Report							\$0	\$764,210,721				
277								\$0					
278													
279													

Normalizing Adjustment for Projects placed in service from forecast report

280	INVP 4420 US CNI OMIS/FocalPoint Infrastructure U	FY18 Plan		4420	90000180815	YES	G198	\$0	\$711,225	05/23/17	84	\$594,221	\$482,617
281	INVP 4618 HANA License Costs	FY18 Plan		4618	90000182191	YES	G020	\$0	\$3,826,455	03/31/17	84	\$3,052,054	\$2,505,417
282	INVP 4642 Microsoft ELA Renewal	FY18 Plan		4642	90000183143	YES	G020	\$0	\$3,288,277	03/31/17	84	\$2,622,792	\$2,153,038
283	INVP 4683 RSA Token refresh	FY18 Plan		4683	90000182175	YES	G020	\$0	\$529,033	03/31/17	84	\$421,967	\$346,390
284	INVP 4684 CPE Buyback	Tech. Modernization		4684	90000183124	YES	G020	\$0	\$5,135,450	03/31/17	84	\$4,096,133	\$3,362,497
285	INVP 4575 Software Defined Networking	Tech. Modernization		4575	90000182164	YES	G020	\$0	\$337,408	06/30/17	60	\$422,876	\$312,560
286	INVP 4677 Application monitoring, Network/IDS, Op	Tech. Modernization		4677	90000182194	YES	G020	\$0	\$127,000	06/30/17	84	\$218,755	\$161,254
287								\$0	\$14,304,523			\$11,418,797	\$9,343,775
288								\$0					
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291													
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358,754,142 277,508,784

778,515,244

464,408

778,050,836

Total

778,050,836

464,408

778,515,244

358,754,142

277,508,784

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Remits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

8.23%												Gas	
Line	Investment Name	Description	Average Balance	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent - Return	Rate Year 1 NECO G Rent - Depn	Rate Year 1 Distribution Allocation	
261	DECUS05-Autom for Ming Req	DECUS05-Autom for Ming Req	\$11,397	8.23%		\$938	(\$256)	\$692	\$22,794	0.00%	\$0	\$0	15.03%
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions	\$16,185	8.23%	\$1,332	(\$384)	\$968		\$32,869	5.91%	\$57	\$1,913	12.73%
263	INVP2495H US CNI Frame Relay Replac-	Capitalized Software- INVP2495H US CNI Frame Relay Replac	\$3,655,350	8.23%	\$300,835	(\$79,467)	\$221,368		\$933,281	7.28%	\$16,113	\$67,894	0.00%
264	INVP2960C GridForce SaaS Phase 2	INVP2960C GridForce SaaS Phase 2	\$1,394,665	8.23%	\$114,761	(\$31,356)	\$83,423		\$464,888	7.28%	\$6,072	\$33,639	0.00%
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$335,215	8.23%	\$27,588	(\$7,537)	\$20,051		\$111,738	2.85%	\$571	\$3,184	8.37%
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	8.23%	\$0	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$1,687,656	8.23%	\$138,911	(\$35,094)	\$103,816		\$326,682	2.85%	\$2,958	\$9,310	8.37%
268	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$61,726	8.23%	\$5,080	(\$1,282)	\$3,798		\$12,143	2.85%	\$108	\$346	8.37%
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	8.23%	\$0	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
270	INVP 2522 VTL REPLACEMENT US	INVP 2522 VTL Replacement Cap Software	\$154,332	8.23%	\$12,702	(\$3,470)	\$9,231		\$92,599	3.78%	\$349	\$3,500	7.12%
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	8.23%	\$0	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
272	INVP Project Work	INVP Project Work	\$0	8.23%	\$0	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$3,706	8.23%	\$305	(\$83)	\$222		\$7,412	0.00%	\$0	\$0	15.03%
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$1,512	8.23%	\$124	(\$34)	\$90		\$3,624	0.00%	\$0	\$0	15.03%
275	Total IS		\$307,750,178		\$25,327,840	(\$6,803,908)	\$18,523,931		\$79,170,336		\$440,210	\$1,845,959	\$18
276	Per Report												

Normalizing Adjustment for Projects placed in service from forecast report

281	INVP 4420 US CNI OMSFocalPoint Infrastructure U	INVP 4420 US CNI OMSFocalPoint Infrastructure U	\$533,419	8.23%	\$43,900	(\$11,105)	\$32,795	\$101,604	0.00%	\$0	\$0	15.03%
282	INVP 4649 HANA License Costs	FY18 Plan	\$2,778,735	8.23%	\$228,690	(\$57,699)	\$170,991	\$546,636	2.85%	\$4,873	\$15,578	8.37%
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	\$2,387,915	8.23%	\$196,525	(\$49,584)	\$146,942	\$469,754	2.85%	\$4,167	\$13,387	8.37%
284	INVP 4683 RSA Token refresh	FY18 Plan	\$84,179	8.23%	\$31,618	(\$7,977)	\$23,641	\$75,576	2.85%	\$674	\$2,154	8.37%
285	INVP 4684 CPE Buyback	Tech. Modernization	\$3,729,315	8.23%	\$306,923	(\$77,437)	\$229,486	\$733,636	2.85%	\$6,540	\$20,907	8.37%
286	INVP 4575 Software Defined Networking	Tech. Modernization	\$387,718	8.23%	\$30,263	(\$7,579)	\$22,684	\$110,315	2.85%	\$646	\$3,144	8.37%
287	INVP 4677 Application monitoring, Network/IDS, Op	Tech. Modernization	\$200,005	8.23%	\$16,480	(\$4,169)	\$12,291	\$37,501	2.85%	\$350	\$1,089	8.37%
288			10,381,286		854,380	(215,550)	638,830	2,075,022		17,270	56,237	
289												
290												
291												
292												

Gas

1,902,196

2,359,677

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

09/01/18

Distribution

Line	Investment Name	Description	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2018 Balance
261	DECUS05-Autom for Ming Req	DECUS05-Autom for Ming Req	\$102	\$3,425		\$482	36		100%	\$1,914,655	\$1,914,655
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions	\$123	\$4,120	\$980	\$3,664	36		50%	\$226,583	\$453,167
263	INVP2495H US CNI Frame Relay Replac	Capitalized Software-INVP2495H US CNI Frame Relay Replac	\$0	\$0	\$0	\$0	36		50%	\$3,266,483	\$6,290,919
264	INVP2660C GridForce SaaS Phase 2	INVP2660C GridForce SaaS Phase 2	\$0	\$0	\$0	\$0	36		50%	\$1,627,109	\$3,254,217
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$1,678	\$9,351	\$1,507	\$9,522	36		50%	\$391,084	\$782,169
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$6,688	\$27,339	\$4,921	\$31,105	36		50%	\$1,143,386	\$2,032,712
268	INVP 3898 SMI Conversion Mobilizat	INVP 3898 SMI Conversion Mobilization (Athena)	\$318	\$1,016	\$182	\$1,152	36		50%	\$42,500	\$75,557
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
270	IN2622 VTL REPLACEMENT US	INVP2622 VTL Replacement Cap Software	\$657	\$6,563	\$993	\$6,260	36		50%	\$324,092	\$648,194
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	36		50%	\$0	\$0
272	IVR Project Work	IVR Project Work	\$0	\$0	\$0	\$0	36		50%	\$596,537	\$1,193,074
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$33	\$1,114	\$157	\$990	36		100%	\$622,592	\$622,592
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$14	\$454	\$64	\$404	36		100%	\$253,998	\$253,998
275		Total IS	\$1,672,649	\$7,179,195	\$1,209,162	\$7,642,682		\$118,472,170		\$332,658,675	\$754,439,078
276		Per Report									

Normalizing Adjustment for Projects placed in service from forecast report

280	Normalizing Adjustment for Projects placed in service from forecast report										
281	INVP 4420 US CNI OMSFocalPoint Infrastructure U	FY18 Plan	\$4,928	\$15,269	\$2,759	\$17,438	36		50%	\$355,813	\$632,208
282	INVP 4649 HANA License Costs	FY18 Plan	\$1,310	\$45,746	\$8,204	\$51,852	36		50%	\$1,913,228	\$3,401,336
283	INVP 4642 Microsoft EIA Renewal	FY18 Plan	\$12,597	\$39,312	\$7,050	\$44,559	36		50%	\$1,644,138	\$2,922,989
284	INVP 4683 RSA Token refresh	FY18 Plan	\$1,978	\$6,325	\$1,134	\$7,169	36		50%	\$264,516	\$470,257
285	INVP 4684 OPE Buyback	Tech. Modernization	\$19,205	\$61,395	\$11,010	\$69,590	36		50%	\$2,567,725	\$4,564,902
286	INVP 4575 Software Defined Networking	Tech. Modernization	\$1,898	\$9,232	\$1,620	\$9,610	36		50%	\$275,789	\$490,297
287	INVP 4677 Application monitoring, Network/IDS, Op	Tech. Modernization	\$1,029	\$3,136	\$569	\$3,598	36		50%	\$131,253	\$233,342
288			55,645	180,418	32,246	203,815		-		7,152,262	12,715,291
289											
290			1,728,294	7,359,611	1,241,408	7,846,497		118,472,170		339,810,937	767,154,369
291											
292					7,846,497						

Distribution

[illegible]

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Line	Investment Name	Description	INVP #	Work Order	NECO	Bill Prod	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period
370	INVP 4481 US MDS-Energy Accounting System (EAS) migration to Wholesale Settlement Application (WSA)	FY18 Plan	4481		YES	G186		\$2,160,000	\$2,160,000	10/01/18	84
371	INVP 4411D New Gas Connections	Mandate	4411D		YES	C210		\$860,000	\$860,000	10/31/18	84
372	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refresh)	Cyber Security	3683X1		YES	G020		\$550,000	\$550,000	12/01/18	84
373	Enterprise Centralized Patch Management	Cyber Security			YES	G020		\$500,000	\$500,000	12/01/18	84
374	Fundamentals Package	Cyber Security			YES	G020		\$500,000	\$500,000	12/01/18	84
375	Virtualized Browser	Cyber Security			YES	G020		\$250,000	\$250,000	12/01/18	84
376	INVP 4362 Legacy DMZ migration to vSTIG	Tech. Modernization	4362		YES	G020		\$150,000	\$150,000	12/31/18	84
377	INVP 4489 Active Directory Improvements	Tech. Modernization	4489		YES	G020		\$3,555,000	\$3,555,000	12/31/18	84
378	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		YES	G020		\$250,000	\$250,000	12/31/18	84
379	INVP 4713 EMM Licenses	Tech. Modernization	4713		YES	G020		\$600,000	\$600,000	12/31/18	84
380	INVP 4725 MWORK and Netmotion Risk Avoidance	Tech. Modernization	4725		YES	G020		\$500,000	\$500,000	12/31/18	84
381	EMM Single Sign on	Tech. Modernization	4826		YES	G020		\$600,000	\$600,000	12/31/18	84
382	vStig Scaling Upgrades	Cyber Security	3683X12		YES	G020		\$1,000,000	\$1,000,000	03/01/19	84
383	Domain Based Security Phase 1	Cyber Security	3683X13		YES	G020		\$800,000	\$800,000	03/01/19	84
384	Identity & Access Management: Fine Grain Access Management (Unified Platform)	Cyber Security	3683X5		YES	G020		\$1,650,000	\$1,650,000	03/01/19	84
385	Identity & Access Management: Privileged Access Management	Cyber Security	3683X5		YES	G020		\$1,379,800	\$1,379,800	03/01/19	84
386	US CNI Security Enhancements Phase 1	Cyber Security	3683X6		YES	G020		\$1,650,000	\$1,650,000	03/01/19	84
387	INVP 4467 STORMS Capital Cost Estimates	FY18 Plan	4467		YES	G148		\$776,000	\$776,000	03/01/19	84
388	Endpoint Scanning (Tanium)	Cyber Security			YES	G020		\$2,300,000	\$2,300,000	03/31/19	84
389	INVP 4704Q Customer Bill Redesign	FY18 Plan	4704Q		YES	H173		\$2,108,147	\$2,108,147	03/31/19	84
390	INVP 4563 US SAP: FERC on Hana (FOH)	Growth Play Book Finance	4563		YES	G020		\$2,115,000	\$2,115,000	03/31/19	84
391	Regulatory Mandates - FY19	Other Mandates			YES	G020		\$19,140,000	\$19,140,000	03/31/19	84
392	Mobile Application Development Platform (MADP)	Tech. Modernization	3996		YES	G020		\$200,000	\$200,000	03/31/19	60
393	Wireless LAN Management Tools	Tech. Modernization	4284		YES	G020		\$150,000	\$150,000	03/31/19	60
394	INVP 4377 Data Centre Migration & Capacity Increase	Tech. Modernization	4377		YES	G020		\$856,480	\$856,480	03/31/19	84
395	INVP 4495 Monitoring and Alerting	Tech. Modernization	4493		YES	G020		\$500,000	\$500,000	03/31/19	84
396	INVP 4562 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	Tech. Modernization	4562		YES	G020		\$2,366,000	\$2,366,000	03/31/19	84
397	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020		\$3,368,613	\$3,368,613	03/31/19	84
398	INVP 4709 Data Centre Consolidation efforts	Tech. Modernization	4709		YES	G020		\$2,000,000	\$2,000,000	03/31/19	84
399	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020		\$500,000	\$500,000	03/31/19	84
400	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020		\$3,368,613	\$3,368,613	03/31/19	84
401	Hicksville Fiber	Tech. Modernization	4828		YES	G020		\$600,000	\$600,000	03/31/19	84
402	SD-WAN Core, automation, orchestration tools and pilot sites	Tech. Modernization	4837		YES	G020		\$1,200,000	\$1,200,000	03/31/19	84
403	Cloud Orchestration, Self service and Broker	Tech. Modernization			YES	G020		\$750,000	\$750,000	03/31/19	84
404	INVP 4606 Data Visualisation Expansion	Tech. Modernization	4606		YES	G020		\$3,435,000	\$3,435,000	06/30/19	84
405	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 253 JCAPS, 44 PM4D, 7 VB	Tech. Modernization	4706		YES	G020		\$3,083,333	\$3,083,333	06/30/19	84
406	VC - Synapse A39/40	Tech. Modernization	4841		YES	G020		\$200,000	\$200,000	06/30/19	84
407	Continuous review of Reference Security Architecture	Cyber Security			YES	G020		\$277,000	\$277,000	08/01/19	84
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle Replacements	FY18 Plan	4570		YES	G186		\$9,169,203	\$9,169,203	08/01/19	84
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Upgrade	FY18 Plan	4914		YES	U186		\$14,897,000	\$14,897,000	08/01/19	84
410	INVP 4750 Customer Experience Transformation Tech Program	Growth Play Book	4750		YES	C175		\$10,496,000	\$10,496,000	08/31/19	84
466	Total IS							\$73,964,885	\$196,909,118		
467	Inception for total							\$73,964,885			
468	Total Projects							\$270,874,003			
470								\$0			
471											
472											
473											

IS New Projects RY1

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Repts
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

8.2300%

08/31/19

09/01/18

Line	Investment Name	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
370	INVP 4481 US MDS Energy Accounting System (EAS) migration to Wholesale Settlement Application (W/SA)	\$0	\$1,577,143	\$938,571	8.2300%	\$77,244	(\$21,103)	\$56,142	\$32,857
371	INVP 4411D New Gas Connections	\$0	\$757,609	\$378,810	8.2300%	\$31,176	(\$8,317)	\$22,659	\$102,381
372	INVP 4411D New Gas Connections	\$0	\$491,071	\$245,536	8.2300%	\$20,288	(\$5,521)	\$14,667	\$58,929
373	Enterprise Centralized Patch Management	\$0	\$446,429	\$223,214	8.2300%	\$18,571	(\$5,019)	\$13,552	\$53,571
374	Fundamentals Package	\$0	\$446,429	\$223,214	8.2300%	\$18,571	(\$5,019)	\$13,552	\$53,571
375	Virtualized Browser	\$0	\$223,214	\$111,607	8.2300%	\$9,185	(\$2,509)	\$6,676	\$26,786
376	INVP 4362 Legacy DMZ migration to vSTIG	\$0	\$135,714	\$67,857	8.2300%	\$5,385	(\$1,526)	\$4,059	\$14,286
377	INVP 4489 Active Directory Improvements	\$0	\$3,216,429	\$1,608,214	8.2300%	\$132,356	(\$36,159)	\$96,197	\$338,571
378	INVP 4490 Application Performance Management (APM)	\$0	\$226,190	\$113,095	8.2300%	\$9,308	(\$2,543)	\$6,765	\$23,810
379	INVP 4713 EMM Licenses	\$0	\$597,143	\$298,571	8.2300%	\$24,572	(\$6,713)	\$17,859	\$62,857
380	INVP 4725 MWORK and Netmotion Risk Avoidance	\$0	\$452,381	\$226,190	8.2300%	\$18,615	(\$5,086)	\$13,530	\$47,619
381	EMM Single Sign on	\$0	\$542,857	\$271,429	8.2300%	\$22,339	(\$6,103)	\$16,236	\$57,143
382	vSite Scaling Upgrades	\$0	\$928,571	\$464,286	8.2300%	\$38,211	(\$8,565)	\$29,646	\$71,429
383	Domain Based Security Phase 1	\$0	\$742,857	\$371,429	8.2300%	\$30,569	(\$6,852)	\$23,716	\$57,143
384	Identity & Access Management: Fine Grain Access Management (Unified Platform)	\$0	\$1,532,143	\$766,071	8.2300%	\$63,048	(\$14,133)	\$48,915	\$17,857
385	Identity & Access Management: Privileged Access Management	\$0	\$1,281,243	\$640,622	8.2300%	\$52,723	(\$11,818)	\$40,905	\$98,557
386	US CNI Security Enhancements Phase 1	\$0	\$1,532,143	\$766,071	8.2300%	\$63,048	(\$14,133)	\$48,915	\$17,857
387	INVP 4467 STORMS Capital Cost Estimates	\$0	\$720,571	\$360,286	8.2300%	\$29,652	(\$6,647)	\$23,005	\$55,429
388	Endpoint Scanning (Tanium)	\$0	\$2,163,095	\$1,081,548	8.2300%	\$89,011	(\$20,008)	\$69,004	\$136,905
389	INVP 4704Q Customer Bill Redesign	\$0	\$1,982,662	\$991,331	8.2300%	\$81,887	(\$18,339)	\$63,548	\$125,485
390	INVP 4563 US SAP: FERC on Hana (FOH)	\$0	\$1,989,107	\$994,554	8.2300%	\$81,882	(\$18,398)	\$63,483	\$125,893
391	Regulatory Mandates - FY19	\$0	\$18,000,714	\$9,000,357	8.2300%	\$740,729	(\$166,500)	\$574,230	\$1,139,286
392	Mobile Application Development Platform (MADP)	\$0	\$183,333	\$91,667	8.2300%	\$7,544	(\$1,680)	\$5,858	\$16,667
393	Wireless LAN Management Tools	\$0	\$137,500	\$68,750	8.2300%	\$5,658	(\$1,265)	\$4,393	\$12,500
394	INVP 4377 Data Centre Migration & Capacity Increase	\$0	\$805,499	\$402,750	8.2300%	\$33,146	(\$7,451)	\$25,696	\$50,981
395	INVP 4493 Monitoring and Alerting	\$0	\$470,238	\$235,119	8.2300%	\$19,350	(\$4,350)	\$15,001	\$29,762
396	INVP 4562 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	\$0	\$2,225,167	\$1,112,583	8.2300%	\$91,566	(\$20,582)	\$70,984	\$140,833
397	INVP 4708 Business Innovation Projects 2	\$0	\$3,168,100	\$1,584,050	8.2300%	\$130,367	(\$29,304)	\$101,064	\$200,513
398	INVP 4709 Data Centre Consolidation efforts	\$0	\$1,880,952	\$940,476	8.2300%	\$77,401	(\$17,398)	\$60,003	\$119,048
399	INVP 4710 Data Security	\$0	\$470,238	\$235,119	8.2300%	\$19,350	(\$4,350)	\$15,001	\$29,762
400	INVP 4728 Business Innovation Projects 3	\$0	\$3,168,100	\$1,584,050	8.2300%	\$130,367	(\$29,304)	\$101,064	\$200,513
401	Hicksville Fiber	\$0	\$564,286	\$282,143	8.2300%	\$23,220	(\$5,219)	\$18,001	\$35,714
402	SD-WAN Core, automation, orchestration tools and pilot sites	\$0	\$1,286,571	\$643,286	8.2300%	\$46,441	(\$10,439)	\$36,002	\$71,429
403	Cloud Orchestration, Self service and Broker	\$0	\$705,357	\$352,679	8.2300%	\$29,025	(\$6,524)	\$22,501	\$44,643
404	INVP 4606 Data Visualisation Expansion	\$0	\$3,353,214	\$1,676,607	8.2300%	\$137,985	(\$31,260)	\$106,724	\$211,786
405	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQST, 253 JCAPS, 44 PM4D, 7 VB	\$0	\$3,009,921	\$1,504,960	8.2300%	\$123,858	(\$28,060)	\$95,798	\$173,413
406	VC - Synapse A39-40	\$0	\$195,238	\$97,619	8.2300%	\$8,034	(\$1,820)	\$6,214	\$14,762
407	Continuous review of Reference Security Architecture	\$0	\$273,702	\$136,851	8.2300%	\$11,263	(\$2,558)	\$8,705	\$3,298
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle Replacements	\$0	\$9,060,046	\$4,530,023	8.2300%	\$372,821	(\$84,672)	\$288,149	\$109,157
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Upgrade	\$0	\$14,119,655	\$7,059,827	8.2300%	\$605,714	(\$137,565)	\$468,149	\$177,345
410	INVP 4750 Customer Experience Transformation Tech Program	\$0	\$10,496,000	\$5,248,000	8.2300%	\$431,910	(\$98,329)	\$333,582	\$0

465 \$174,251,020 \$231,782,034 \$14,340,859 (\$3,078,446) \$11,262,413 \$28,649,285

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Narragansett Electric Company and Narragansett Gas Company db/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Gas										Distribution				
Line	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent-Return	Rate Year 1 NECO G Rent - Depn	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing				
370	INVP 4481 US MDS-Energy Accounting System (EAS) migration to Wholesale Settlement Application (WSA)	0.0000%	\$0	\$7,545	0.0000%	\$8,492	\$4,275	\$4,217	36	0				
371	INVP 441 ID New Gas Connections	7.3700%	\$1,670	\$1,670	\$1,670	\$0	\$0	\$0	36	0				
372	US CN Intrusion Detection/Prevention Phase 1 (CNI IDS Refresh)	2.8497%	\$419	\$1,679	\$3,666%	\$1,229	\$4,931	\$842	36	0				
373	Enterprise Centralized Patch Management	2.8497%	\$380	\$1,527	\$3,666%	\$1,117	\$4,483	\$765	36	0				
374	Fundamentals Package	2.8497%	\$380	\$1,527	\$3,666%	\$1,117	\$4,483	\$765	36	0				
375	Virtualized Browser	2.8497%	\$190	\$763	\$3,666%	\$559	\$2,242	\$383	36	0				
376	INVP 4362 Legacy DMZ migration to vSTIG	2.8497%	\$116	\$407	\$3,666%	\$340	\$1,196	\$210	36	0				
377	INVP 4489 Active Directory Improvements	2.8497%	\$2,741	\$9,648	\$3,666%	\$8,050	\$28,334	\$4,970	36	0				
378	INVP 4490 Application Performance Management (APM)	2.8497%	\$193	\$679	\$3,666%	\$566	\$1,993	\$350	36	0				
379	INVP 4713 EMM Licenses	2.8497%	\$509	\$1,791	\$3,666%	\$1,495	\$5,260	\$923	36	0				
380	INVP 4725 MWORX and Netmotion Risk Avoidance	2.8497%	\$386	\$1,357	\$3,666%	\$1,132	\$3,985	\$699	36	0				
381	EMM Single Sign on	2.8497%	\$463	\$1,628	\$3,666%	\$1,359	\$4,782	\$839	36	0				
382	IS/IS Scaling Upgrades	2.8497%	\$845	\$2,036	\$3,666%	\$2,481	\$1,155	\$7,303	36	0				
383	Domain Based Security Phase 1	2.8497%	\$676	\$1,628	\$3,666%	\$1,985	\$4,782	\$924	36	0				
384	Identity & Access Management - Fine Grain Access Management (Unified Platform)	2.8497%	\$1,394	\$3,359	\$3,666%	\$4,093	\$9,863	\$1,906	36	0				
385	Identity & Access Management - Privileged Access Management	2.8497%	\$1,166	\$2,809	\$3,666%	\$3,423	\$8,248	\$1,994	36	0				
386	US CN Security Enhancements Phase 1	2.8497%	\$1,394	\$3,359	\$3,666%	\$4,093	\$9,863	\$1,906	36	0				
387	INVP 4467 STORAS Capital Cost Estimates	2.8497%	\$692	\$3,359	\$3,666%	\$2,037	\$4,908	\$949	36	0				
388	Endpoint Scanning (Tanium)	2.8497%	\$1,966	\$5,901	\$3,666%	\$5,775	\$11,457	\$2,354	36	0				
389	INVP 4704Q Customer Bill Redesign	4.3300%	\$2,739	\$5,433	\$1,600%	\$5,161	\$10,240	\$2,104	36	0				
390	INVP 4563 US SAP: FERC on Hana (FOH)	2.8497%	\$1,808	\$3,588	\$3,666%	\$5,310	\$10,535	\$2,165	36	0				
391	Regulatory Mandates - FY19	2.8497%	\$16,364	\$32,466	\$3,666%	\$48,055	\$95,342	\$19,588	36	0				
392	Mobile Application Development Platform (MADP)	2.8497%	\$167	\$475	\$3,666%	\$460	\$1,305	\$257	36	0				
393	Network LAN Management Tools	2.8497%	\$125	\$356	\$3,666%	\$268	\$1,046	\$193	36	0				
394	INVP 4373 Data Centre Migration & Capacity Increase	2.8497%	\$732	\$1,453	\$3,666%	\$2,150	\$2,206	\$877	36	0				
395	INVP 4493 Monitoring and Alerting	2.8497%	\$427	\$848	\$3,666%	\$1,235	\$2,491	\$312	36	0				
396	INVP 4362 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	2.8497%	\$2,023	\$4,013	\$3,666%	\$5,940	\$11,786	\$2,421	36	0				
397	INVP 4708 Business Innovation Projects 2	2.8497%	\$2,880	\$5,714	\$3,666%	\$8,458	\$16,780	\$3,447	36	0				
398	INVP 4709 Data Centre Consolidation efforts	2.8497%	\$1,710	\$3,393	\$3,666%	\$5,021	\$9,963	\$2,047	36	0				
399	INVP 4710 Data Security	2.8497%	\$427	\$848	\$3,666%	\$1,255	\$2,491	\$324	36	0				
400	INVP 4728 Business Innovation Projects 3	2.8497%	\$2,880	\$5,714	\$3,666%	\$8,458	\$16,780	\$3,447	36	0				
401	Hicksville Fiber	2.8497%	\$513	\$1,018	\$3,666%	\$1,506	\$2,989	\$614	36	0				
402	SD-WAN Core, automation, orchestration tools and pilot sites	2.8497%	\$1,026	\$2,036	\$3,666%	\$3,013	\$5,978	\$1,228	36	0				
403	Cloud Orchestration, Self service and Broker	2.8497%	\$641	\$1,272	\$3,666%	\$1,883	\$3,736	\$768	36	0				
404	INVP 4606 Data Visualisation Expansion	2.8497%	\$3,041	\$2,331	\$3,666%	\$8,931	\$6,844	\$2,155	36	0				
405	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSL, 253 JCAPS, 44 PM4D, 7 VB	2.8497%	\$2,730	\$2,092	\$3,666%	\$8,017	\$6,144	\$1,934	36	0				
406	VC - Syracuse A39 40	2.8497%	\$177	\$336	\$3,666%	\$520	\$399	\$125	36	0				
407	Continuous review of Reference Security Architecture	2.8497%	\$248	\$94	\$3,666%	\$728	\$276	\$137	36	0				
408	INVP 4570 US CN Tech Services Network Equipment Lifecycle Replacements	0.0000%	\$0	\$0	\$1,269%	\$43,588	\$16,512	\$8,210	36	0				
409	INVP 4914 US CN-EMS Lifecycle Hardware and Software Upgrade	0.0000%	\$0	\$0	\$3,700%	\$43,866	\$16,617	\$8,262	36	0				
410	INVP 4750 Customer Experience Transformation Tech Program	3.7700%	\$12,576	\$0	6.9400%	\$23,151	\$0	\$3,162	36	0				
466			\$314,429	\$859,714	\$994,665	\$2,464,530	\$472,526	\$2,986,669		9,429,458				
468														
469														
470														
471														
472														
473														

Gas		Distribution	
Existing Projects New Projects	Total	Existing Projects New Projects	Total
\$2,359,677 1,174,143	\$3,533,820	\$7,846,497 2,986,669	\$10,833,165

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Base Rents for Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Gas			Rate Year 2 Allocation	Rate Year 2 Rent Depreciation	Distribution	
							Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent- Dgn	Rate Year 2 Return			Less IFA Salary & Wage Allocator	
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
2	INVP N/A-Talent Management	INVP N/A-Talent Management	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
3	CDH Act Initiation	CDH Act Initiation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
4	INVP1549-Non-Interval Collect Sys C	Capitalized Software	\$6,202	(\$2,355)	\$6,205	\$17,112	2.85%	\$179	\$524	8.37%	\$13,148	\$1,868	
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	\$2,132	(\$864)	\$18,663	\$1,768	2.85%	\$532	\$1,481	8.37%	\$1,562	\$234	
6	INVP1433-LI Stabilization	INVP1433-LI Stabilization	\$23,882	(\$6,929)	\$17,857	\$6,927	0.00%	\$0	\$0	0.00%	\$0	\$0	
7	INVP2048 PowerPlan Phase 2	INVP2048 PowerPlan Phase 2	\$5,746	(\$1,970)	\$4,811	\$4,176	2.85%	\$119	\$895	8.37%	\$350	\$447	
8	USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	\$100,746	(\$27,451)	\$73,295	\$49,507	2.85%	\$2,089	\$6,134	8.37%	\$66,154	\$6,091	
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX	\$301,633	(\$8,642)	\$293,051	\$14,135	2.85%	\$665	\$4,107	8.37%	\$12,062	\$1,610	
10	USFP - PMO-DD	Capitalized Software	\$104,604	(\$28,950)	\$75,653	\$26,164	2.85%	\$2,164	\$6,356	8.37%	\$39,649	\$6,312	
11	SICHAN STREAM - DESIGN CAPEX	SICHAN STREAM - DESIGN CAPEX	\$22,783	(\$6,224)	\$16,559	\$103,813	2.85%	\$472	\$2,868	8.37%	\$1,386	\$1,376	
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX	\$19,682	(\$5,455)	\$14,458	\$30,640	2.85%	\$412	\$2,583	8.37%	\$7,585	\$1,201	
13	EHRT - BPS	Capitalized Software- EHRT - BPS	\$107,762	(\$13,369)	\$94,423	\$14,423	2.85%	\$1,660	\$4,263	8.37%	\$1,251	\$22,978	
14	1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	\$4,715	(\$13,048)	\$34,712	\$4,352	2.85%	\$369	\$2,403	8.37%	\$8,623	\$5,372	
15	INVP1276-Blacked From Order	NYS 4276-Blacked From Order	\$2,607	(\$7,412)	\$126,653	\$38,861	2.85%	\$4,522	\$13,084	8.37%	\$13,278	\$5,680	
16	INVP1822-Access Violation Mgmt	INVP1822-Access Violation Management	\$10,750	(\$45,173)	\$131,533	\$1,114	2.85%	\$5,184	\$7,172	8.37%	\$5,523	\$5,523	
17	USFP - PMO-DD	Capitalized Software- USFP - PMO-DD	\$14,456	(\$4,004)	\$10,452	\$9,098	0.00%	\$0	\$0	0.00%	\$0	\$0	
18	INVP2015-Supply Enterprise Mgmt	Capitalized Software- INVP 2015 Supply Enterprise Mgmt	\$9,462	(\$2,665)	\$6,797	\$8,225	0.00%	\$0	\$15,136	8.37%	\$13,043	\$2,860	
19	INVP 2897 Earned Value Mgmt Rptg	INVP 2897 Earned Value Mgmt Rptg - Capitalized Software	\$9,462	(\$2,665)	\$6,797	\$8,225	0.00%	\$0	\$15,136	8.37%	\$13,043	\$2,860	
20	INVP 2897 Earned Value Mgmt Rptg	Capitalized Software	\$9,462	(\$2,665)	\$6,797	\$8,225	0.00%	\$0	\$15,136	8.37%	\$13,043	\$2,860	
21	Minor Test Equipment	Minor Test Equipment Capitalized Software	\$3,468	(\$7,71)	\$2,241	\$3,449	4.66%	\$9	\$171	13.30%	\$468	\$27	
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
23	Cascade Phase 1 Project 2 of 2	Cascade Phase 1 Project 2 of 2 Ball Pool 231	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
24	EDOT Customer Management-CA-MEW03	Capitalized Software	\$1,632	(\$446)	\$1,186	\$29,747	0.00%	\$0	\$0	0.00%	\$0	\$0	
25	INVP2960C- GridForce Saas Phase 2 Implementation	INVP 2960C- GridForce Saas Phase 2 Implementation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
26	INVP 3565- EJ Vlard Upgrade	INVP 3565- EJ Vlard Upgrade	\$30,050	(\$7,954)	\$22,096	\$67,631	0.00%	\$0	\$0	0.00%	\$0	\$0	
27	INVP3565-MPCC-C-Cure Conv to AMAG (r	Capitalized Software- INVP3565-MPCC-C-Cure Conv to AMAG (r	\$32,441	(\$8,809)	\$23,633	\$17,625	0.00%	\$0	\$0	0.00%	\$0	\$0	
28	INVP 3570 Security Info & Event Mgmt	Capitalized Software- INVP 3570 Security Info & Event Mgmt	\$42,228	(\$11,728)	\$30,500	\$29,372	2.85%	\$889	\$7,135	8.37%	\$2,611	\$3,219	
29	INVP 361-CT - US End User Initiated Secure File, Email Transfer	INVP 361-CT - US End User Initiated Secure File, Email Transfer	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
30	INVP 2861- End User Device Refresh Win7 PNO Assessment (F)	INVP 2861- End User Device Refresh Win7 PNO Assessment (F)	\$33,502	(\$8,829)	\$24,673	\$11,020	2.85%	\$703	\$3,164	8.37%	\$2,065	\$1,551	
31	INVP 3538- VSTIG Bandwidth Increase	INVP 3538- VSTIG Bandwidth Increase	\$74,424	(\$19,614)	\$54,811	\$24,628	2.85%	\$1,562	\$7,028	8.37%	\$4,887	\$3,446	
32	CIS Consolidation	CIS Consolidation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
33	Combine Meter Reading Routes	Combine Meter Reading Routes	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
34	INVP 0653 - Ball Pool 231	Smallworld GIS/PowerOn 4.0 Upgrade	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
35	INVP2851 - Legal Hold Automation	INVP2851 - Legal Hold Automation	\$15,220	(\$4,158)	\$11,062	\$92,468	2.85%	\$315	\$2,635	8.37%	\$926	\$1,183	
36	INVP 0845	INVP 0845	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
37	INVP 0845	INVP 0845	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
38	LINKZEMA Project	LINKZEMA Project	\$2,116	(\$579)	\$1,537	\$38,611	2.85%	\$44	\$1,100	8.37%	\$3,231	\$69	
39	INVP 3076-Q&S Address Hygiene	Capitalized Software	\$2,116	(\$579)	\$1,537	\$38,611	2.85%	\$44	\$1,100	8.37%	\$3,231	\$69	
40	INVP 3076-Q&S Address Hygiene	Capitalized Software	\$2,116	(\$579)	\$1,537	\$38,611	2.85%	\$44	\$1,100	8.37%	\$3,231	\$69	
41	INVP 2862 US Desktop Refresh	INVP 2862 US Desktop Refresh	\$2,116	(\$579)	\$1,537	\$38,611	2.85%	\$44	\$1,100	8.37%	\$3,231	\$69	
42	INVP 2862 US Desktop Refresh	INVP 2862 US Desktop Refresh	\$2,116	(\$579)	\$1,537	\$38,611	2.85%	\$44	\$1,100	8.37%	\$3,231	\$69	
43	IN 1482 GAS TRANSPORT SYS	IN 1482 GAS TRANSPORT SYS - Capitalized Software	\$27,119	(\$7,672)	\$20,941	\$24,433	0.00%	\$0	\$0	0.00%	\$0	\$0	
44	TXFER0009	TXFER0009	\$1,100	(\$301)	\$799	\$26,732	0.00%	\$0	\$0	0.00%	\$0	\$0	
45	TXFER0009	TXFER0009	\$1,100	(\$301)	\$799	\$26,732	0.00%	\$0	\$0	0.00%	\$0	\$0	
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$65,260	(\$17,213)	\$48,048	\$211,466	0.00%	\$0	\$0	0.00%	\$0	\$0	
47	INVP 1548B Meter Reading System Con	Capitalized Software- INVP 1548B Meter Reading	\$27,118	(\$7,443)	\$20,072	\$167,966	3.40%	\$700	\$6,855	7.88%	\$1,583	\$2,023	
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$65,260	(\$17,213)	\$48,048	\$211,466	0.00%	\$0	\$0	0.00%	\$0	\$0	
49	USFP-Business Readiness R1	Capitalized Software- USFP-Business Readiness - R1	\$44,442	(\$12,114)	\$32,328	\$20,244	2.85%	\$918	\$5,758	8.37%	\$2,687	\$2,678	
50	Contact Centers Call Recording	Contact Centers Call Recording	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
51	EHRT - Supply Chain	EHRT - Supply Chain	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$93,320	(\$2,546)	\$90,774	\$56,625	0.00%	\$0	\$0	0.00%	\$0	\$0	
53	Brk Lease W MA F Optic Proj	Brk Lease W MA F Optic Proj	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
55	CM-NEW02-Simp Order Proc	Capitalized Software	\$84	(\$23)	\$61	\$1,115	0.00%	\$0	\$0	0.00%	\$0	\$0	
56	INVP 2577C - ArcFM Software Upgrade and System Enhancement	INVP 2577C - ArcFM Software Upgrade and System Enhancement	\$29,194	(\$24,519)	\$4,675	\$275,815	0.00%	\$0	\$0	0.00%	\$0	\$0	
57	INVP 1172 - AMAG Upgrades	Capitalized Software- INVP 1172 AMAG Upgrades	\$69,223	(\$69,633)	\$194,500	\$975,888	2.85%	\$5,545	\$24,952	8.37%	\$16,284	\$12,234	
58	INVP 361-CT - US Reference Security	INVP 361-CT - US Reference Security Architecture (Full)	\$6,012	(\$1,960)	\$4,052	\$19,462	2.85%	\$126	\$555	8.37%	\$370	\$273	
59	INVP 3600 - US Web Initiative	INVP 3600 - US Web Initiative focusing on Content Management	\$32,659	(\$8,868)	\$23,791	\$167,402	3.77%	\$869	\$7,435	8.37%	\$1,637	\$2,093	
60	INVP 3914 - Ball Print Facility	Capitalized Software- INVP 3914 - Ball Print Facility Relocation S	\$12,452	(\$3,402)	\$9,050	\$45,911	3.77%	\$341	\$626	8.37%	\$3,150	\$516	
61	INVP3939 NY Retail Access	INVP3939 NY Retail Access	\$87,762	(\$23,703)	\$64,059	\$352,910	0.00%	\$0	\$0	0.00%	\$0	\$0	
62	IN 3821-21st Cent. FOR STRACUSE/NB	IN 3821-21st Cent. FOR STRACUSE/NB	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
63	KPI Reporting Tool	KPI Reporting Tool	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	
64	INVP 1335-Cloud Choice Email Tracking	Capitalized Software	\$4,688	(\$1,330)	\$3,358	\$88,720	2.85%	\$101	\$2,028	8.37%	\$7,425	\$1,055	
65	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$2,686	(\$711)	\$1,975	\$7,983	2.85%	\$56	\$228	8.37%	\$668	\$114	

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
For the Rate Year ended 08/31/20
For the Rate Year ended 08/31/20

27.32% 8.23%

Line	Investment Name	Description	Book Tax	Cash to Book Tax Difference	Return on Accrual Taxes
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$343,307	\$0	\$0
2	INVP N/A-Talent Management	INVP N/A-Talent Management	\$66,889	\$0	\$0
3	CDH Acct Initiation	CDH Acct Initiation	\$141,010	\$0	\$0
4	INVP1548-Non-Interval Collect Sys C	Capitalized Software	\$271,845	\$28,615	\$2,355
5	IN 1642-Ratio Standardization Cons	IN 1642-Ratio Standardization Cons Capitalized Software	\$27,619	\$8,073	\$684
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	\$105,104	\$79,278	\$6,525
7	INVP3294B PowerPlan Phase 2	INVP3294B PowerPlan Phase 2	\$47,688	\$19,075	\$1,570
8	USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	\$920,606	\$334,766	\$27,551
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	\$280,771	\$105,007	\$8,642
10	USFP - PMO-DD	USFP - PMO-DD - Capitalized Software	\$953,993	\$346,907	\$28,550
11	ISCHAN STREAM - DESIGN CAPEX	ISCHAN STREAM - DESIGN CAPEX - Capitalized Software	\$207,985	\$75,631	\$6,224
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$191,536	\$69,034	\$5,435
13	EHR1 - BPS	Capitalized Software-EHR1 - BPS	\$176,630	\$2,489,559	\$193,268
14	1642 - Ratio Standardization Cons	IN 1642-Ratio Standardization Cons - Capitalized Software	\$67,912	\$19,544	\$1,045
15	INVP 4216 - Shared Work Order	INVP 4216 - Shared Work Order	\$345,558	\$99,268	\$7,412
16	USFP 3822 - Access Violation Mgmt	USFP 3822 - Access Violation Management	\$259,750	\$55,539	\$4,512
17	INVP 2887 - Access Violation Mgmt	INVP 2887 - Access Violation Management	\$171,624	\$48,640	\$4,004
18	INVP1615 Success Enterprise Report	Capitalized Software INVP 2615 Success Enterprise Mgmt	\$133,488	\$37,409	\$2,965
19	INVP 2907 Entered Value Mgmt Bldg	INVP 2907 Entered Value Mgmt Bldg - Capitalized Software	\$41,320	\$839	\$77
20	Inspect System Resources/Hand/Softw	Capitalized Software	\$39,386	\$11,513	\$943
21	Meier Test Equipment	Meier Test Equipment Capitalized Software	\$579,262	\$0	\$0
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$160,853	\$0	\$0
23	Cascade Phase I project 2 of 2 Bill Prod 231	Cascade Phase I project 2 of 2 Bill Prod 231	\$51,471	\$5,418	\$446
24	EDOT-Customer Management-CA-NEV03	Capitalized Software	\$0	\$0	\$0
25	INVP2960C - GridForce Saas Phase 2 Implementation	INVP 2960C - GridForce Saas Phase 2 Implementation	\$67,832	\$36,649	\$7,954
26	INVP 3355 - EJ Ward Upgrade	INVP 3355 - EJ Ward Upgrade	\$117,729	\$107,026	\$8,809
27	INVP3853 NMPC-C-Cure Conv to AMAG	Capitalized Software-INVP3853 NMPC-C-Cure Conv to AMAG	\$336,307	\$142,503	\$11,728
28	INVP 2970 Security Info & Event Mgm	Capitalized Software-INVP 2970 Security Info & Event Mgm	\$0	\$0	\$0
29	INVP 3614C1 - US End User Initiated Secure File, Email Transfer	INVP 3614C1 - US End User Initiated Secure File, Email Transfer	\$101,102	\$107,279	\$8,829
30	INVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Wm7 Pro Assessment (Full)	\$224,546	\$236,318	\$19,614
31	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	\$7,895,691	\$0	\$0
32	CIS Consolidation	CIS Consolidation	\$99,571	\$0	\$0
33	Combine Meier Reading Routes	Combine Meier Reading Routes	\$1,187,205	\$0	\$0
34	INVP 0953 - Bill Prod 231	Smallworld GISPowerOn 4.0 upgrade	\$85,578	\$0	\$0
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	\$126,311	\$50,524	\$4,155
36	INVP 2851 - Legal Hold Automation	INVP 2851 - Legal Hold Automation	\$126,502	\$0	\$0
37	INVP 0845	INVP 0845	\$10,056	\$0	\$0
38	LMZEMA Project	LMZEMA Project	\$63,606	\$7,032	\$579
39	INVP 207C-QAS Address Hygiene	Capitalized Software	\$8,635	\$7,772	\$604
40	INVP 288 US Security Awareness	INVP 288 US Security Awareness Cap Software	\$25,833	\$0	\$0
41	INVP 288 US Desktop Refresh	INVP 288 US Desktop Refresh	\$69,193	\$29,206	\$2,075
42	INVP 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$393,840	\$89,678	\$7,627
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$699,119	\$3,652	\$301
44	TXFER00099	DATA WAREHOUSE	\$699,242	\$0	\$0
45	INVP 3852 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$167,751	\$209,145	\$17,213
46	INVP 1548B Meier Reading System Con	Capitalized Software-INVP 1548B Meier Reading	\$220,196	\$31,678	\$7,545
47	INVP 3852 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$2,295	\$2,818	\$232
48	USFP-Business Readiness - R1	Capitalized Software- USFP-Business Readiness- R1	\$404,188	\$147,195	\$12,114
49	Contact Centers Call Recording	Contact Centers Call Recording	\$98,154	\$0	\$0
50	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0
51	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$77,350	\$30,940	\$2,546
53	Brk Lease W MA F Optic Proj	Brk Lease W MA F Optic Proj	\$118,391	\$0	\$0
54	WO for Capital Cigs-FFA	WO for Capital Cigs-FFA	\$2,024,887	\$0	\$0
55	CM-NEW02-Simp Order Proc	Capitalized Software	\$1,853	\$279	\$23
56	INVP 2577C - AcFM Software Upgrade	INVP 2577C - AcFM Software Upgrade and System Enhancement	\$219,778	\$207,918	\$24,519
57	INVP 1172 - AcFM Upgrades	Capitalized Software- INVP 1172 AMAG Upgrades	\$797,369	\$846,086	\$69,633
58	INVP 361451 - US Reference Security	INVP 361451 - US Reference Security Architecture (Full)	\$17,298	\$19,269	\$1,596
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Management	\$299,378	\$107,751	\$8,868
60	INVP 3914 - Bill Print Facility	Capitalized Software- INVP 3194 - Bill Print Facility Relocation Su	\$45,470	\$41,336	\$3,402
61	INVP3939 NY Retail Access	INVP3939 NY Retail Access Merchandise	\$348,646	\$288,072	\$23,703
62	IN 0852-1st Cont. FOR SYRACUSE/ANB	IN 0852-1st Cont. FOR SYRACUSE/ANB	\$20,469	\$0	\$0
63	KPI Reporting Tool	KPI Reporting Tool	\$32,459	\$0	\$0
64	INVP2135-Cont Choice Email Tracking	Capitalized Software	\$133,227	\$16,101	\$1,330
65	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$3,368	\$9,834	\$771

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Kents
Requesting that the Commission allocate Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent- Dppn	Rate Year 2 Distribution Rate Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$792,499	(\$216,579)	\$576,770	\$4,128,384	0.00%	\$0	\$0	\$128,198	\$918,521	\$142,882
67	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$15,069	(\$4,210)	\$11,059	\$59,123	2.85%	\$319	\$0	\$319	\$937	\$4,648
68	INVP 3882- NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$7,222	(\$1,910)	\$5,412	\$21,460	0.00%	\$0	\$0	\$0	\$0	\$0
69	INVP 3882- NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$6,455	(\$2,233)	\$4,222	\$2,680	0.00%	\$0	\$0	\$0	\$0	\$0
70	USFP-Build & Unit Test-R1	Capitalized Software-USFP-Build & Unit Test-R1	\$587,420	(\$190,483)	\$436,937	\$2,676,879	2.85%	\$12,166	\$176,275	\$35,728	\$223,891	\$35,478
71	INVP 1381	INVP 1381	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$109,330	(\$46,388)	\$72,942	\$773,632	2.85%	\$3,517	\$22,052	\$10,330	\$64,759	\$10,267
73	USFP Test Procedure	USFP Test Procedure, Capitalized Software	\$6,646	(\$1,870)	\$4,776	\$11,196	2.85%	\$142	\$889	\$416	\$2,611	\$413
74	USFP - Culver-DD	USFP - Culver-DD - Capitalized Software	\$2,592	(\$708)	\$1,884	\$1,684	2.85%	\$54	\$337	\$156	\$988	\$157
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	\$55,697	(\$15,181)	\$40,516	\$253,592	2.85%	\$1,151	\$7,215	\$3,380	\$21,189	\$3,968
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	\$6,991	(\$1,910)	\$5,081	\$31,853	2.85%	\$145	\$908	\$425	\$2,688	\$422
77	Finance Remediation FY16 Capital	Capitalized Software-Finance Remediation FY16	\$103,289	(\$28,205)	\$75,084	\$185,940	2.85%	\$2,138	\$5,296	\$3,273	\$15,552	\$2,882
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$130,719	(\$37,161)	\$93,558	\$619,173	2.85%	\$2,817	\$8,279	\$3,273	\$15,552	\$2,882
79	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 France	\$403,853	(\$110,254)	\$293,599	\$878,250	2.85%	\$8,359	\$25,028	\$4,546	\$23,497	\$4,546
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 France	\$403,853	(\$110,254)	\$293,599	\$878,250	2.85%	\$8,359	\$25,028	\$4,546	\$23,497	\$4,546
81	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 France	\$403,853	(\$110,254)	\$293,599	\$878,250	2.85%	\$8,359	\$25,028	\$4,546	\$23,497	\$4,546
82	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 France	\$403,853	(\$110,254)	\$293,599	\$878,250	2.85%	\$8,359	\$25,028	\$4,546	\$23,497	\$4,546
83	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 France	\$403,853	(\$110,254)	\$293,599	\$878,250	2.85%	\$8,359	\$25,028	\$4,546	\$23,497	\$4,546
84	INVP NVA- NE EMS TSS	INVP NVA- NE EMS TSS Capitalized Software	\$2,809	\$0	\$2,809	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
85	INVP NVA- NE EMS TSS	INVP NVA- NE EMS TSS Capitalized Software	\$2,809	\$0	\$2,809	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
86	INVP 1242 - WCD001 Capitalized Software	INVP 1242 - WCD001 Capitalized Software	\$44	(\$193)	\$2,799	\$96,438	0.00%	\$0	\$0	\$0	\$0	\$0
87	INVP 3375B- Challenge the Limits XML	INVP 3375B- Challenge the Limits XML	\$19,226	(\$5,444)	\$13,782	\$32,009	5.91%	\$866	\$6,203	\$1,843	\$11,208	\$1,782
88	INVP3014A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3014A2 Contingent Labor Admin	\$12,222	(\$3,367)	\$8,855	\$26,741	2.85%	\$267	\$1,057	\$783	\$3,105	\$501
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
91	INVP 2232A - Tallyman & Paperless B	Capitalized Software	\$7,471	(\$2,041)	\$5,430	\$136,159	5.91%	\$321	\$6,046	\$1,730	\$17,330	\$2,462
92	IN0305-SOM-ENGAGE VENDOR	IN0305-SOM-ENGAGE VENDOR	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
93	Desktop (refresh)	Desktop (refresh)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
94	INVP 3307 Factor Storm Center Host	Capitalized Software	\$5,441	(\$1,432)	\$3,909	\$95,526	2.85%	\$1,109	\$2,722	\$319	\$7,694	\$1,138
95	INVP 3381 US Computing Minor Works	Capitalized Software	\$2,097	(\$573)	\$1,524	\$38,228	2.85%	\$43	\$1,089	\$128	\$3,199	\$454
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
97	INVP 2601 Intelligent Mail Barcode	Capitalized Software	\$8,023	(\$2,192)	\$5,831	\$146,229	2.85%	\$1,066	\$4,167	\$488	\$12,237	\$1,738
98	INVP3020 Guardian	INVP3020 Guardian	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
99	INVP 2863a ONI Network Security Pro	Capitalized Software	\$2,376	(\$648)	\$1,727	\$16,468	2.85%	\$49	\$470	\$145	\$1,381	\$208
100	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$0	\$0	\$0	\$0	2.85%	\$0	\$0	\$0	\$0	\$0
101	TXFER00099	GAS SCADA Upgrade/Modernize	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
102	TXFER00099	HR BENEFITS	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
103	INVP 3883 Mobile Device for PTO, Meno Q	Capitalized Software- INVP 3883 Mobile Device for PTO, Meno Q	\$63,215	(\$17,270)	\$45,945	\$248,116	3.49%	\$1,603	\$6,693	\$3,622	\$19,641	\$3,178
104	USFP-Testing-R1	Capitalized Software- USFP-Testing-R1	\$1,346,789	(\$367,945)	\$978,853	\$6,136,685	2.85%	\$2,865	\$14,878	\$6,136	\$51,552	\$9,141
105	INVP 4102 Capital Fusion Data	INVP 4102 Capital Fusion Data	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
106	USFP - Reporting & Info- R1	USFP - Reporting & Info- R1	\$156,220	(\$45,257)	\$110,963	\$43,120	2.85%	\$2,426	\$1,850	\$1,038	\$9,238	\$1,038
107	USFP - Reporting & Info- R1	USFP - Reporting & Info- R1	\$156,220	(\$45,257)	\$110,963	\$43,120	2.85%	\$2,426	\$1,850	\$1,038	\$9,238	\$1,038
108	USFP - Build & Unit Test- R1	USFP - Build & Unit Test- R1	\$1,067	(\$16,889)	\$44,898	\$250,566	2.85%	\$1,138	\$7,932	\$3,321	\$20,585	\$3,321
109	USFP - Build & Unit Test- R1	USFP - Build & Unit Test- R1	\$1,067	(\$16,889)	\$44,898	\$250,566	2.85%	\$1,138	\$7,932	\$3,321	\$20,585	\$3,321
110	USFP - Process & Design- R1	USFP - Process & Design- R1	\$393,273	(\$104,718)	\$278,492	\$1,748,382	2.85%	\$7,938	\$48,767	\$23,312	\$146,147	\$23,312
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	\$7,114	(\$2,080)	\$5,034	\$34,684	2.85%	\$1,158	\$889	\$463	\$2,003	\$460
112	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	\$205,118	(\$50,881)	\$154,237	\$634,664	2.85%	\$6,117	\$17,784	\$17,062	\$52,224	\$9,987
113	EHR1 - IT Delivery	Capitalized Software- EHR1 - IT Delivery	\$394,462	(\$107,904)	\$286,558	\$834,617	2.85%	\$2,518	\$24,023	\$69,445	\$12,022	\$12,022
114	EHR1 - IT Delivery	Capitalized Software- EHR1 - IT Delivery	\$121,566	(\$33,212)	\$88,354	\$256,868	2.85%	\$2,518	\$17,394	\$21,498	\$3,947	\$3,947
115	USFP-Testing-R1	USFP-Testing-R1	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	\$143,312	(\$39,153)	\$104,159	\$653,000	2.85%	\$2,968	\$18,609	\$8,717	\$54,647	\$8,655
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upgrd	\$61,683	(\$16,229)	\$45,454	\$109,820	2.85%	\$1,278	\$3,132	\$3,762	\$9,199	\$1,769
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
120	IN NVA NE & NY EMS NERC-CIP Auth MW	IN NVA NE & NY EMS NERC-CIP Authentication - MW Capitalizes	\$795	(\$208)	\$587	\$9,184	0.00%	\$0	\$0	\$0	\$1,129	\$163
121	INVP3374 SmallWorld GIS FY13 R1-2	INVP3374 SmallWorld GIS FY13 R1-2 - Capitalized Software	\$4,456	(\$1,327)	\$3,129	\$3,530	0.00%	\$0	\$0	\$0	\$6,651	\$881
122	WGLS13 - Auto Gen Work Req	Capitalized Software	\$222	(\$61)	\$161	\$2,638	0.00%	\$0	\$0	\$0	\$24	\$442
123	INVP 0405 - Double Pole Mgmt DB	INVP 0405 - Double Pole Management Database Upgrade	\$21,185	(\$5,608)	\$15,577	\$81,779	0.00%	\$0	\$0	\$0	\$2,341	\$1,988
124	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software- INVP3136 NE Gas Leaks Rechecks	\$46,780	(\$12,760)	\$34,020	\$189,463	0.00%	\$0	\$0	\$0	\$0	\$0
125	INVP3629 Cascade System for Gas	INVP 3629 Cascade System for Gas	\$26,223	(\$7,285)	\$18,938	\$336,172	7.28%	\$4,679	\$24,470	\$0	\$0	\$0
126	INVP 2577 GIS Control Ph 2	INVP 2577 GIS Control Ph 2	\$62,125	(\$16,973)	\$45,152	\$462,125	0.00%	\$0	\$0	\$0	\$0	\$0
127	INVP 3886 SMI Conversion Modifical	INVP 3886 SMI Conversion Modifical (Aftennal)	\$1,110	(\$481)	\$629	\$6,016	2.85%	\$38	\$160	\$37	\$470	\$79
128	INVP3014A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3014 A2 IAM Ph3 Web Administration	\$72,628	(\$19,129)	\$53,499	\$235,003	2.85%	\$1,522	\$6,687	\$4,469	\$19,666	\$3,267
129	Tom (formerly Bankers Lease)	Tom (formerly Bankers Lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
130	Land Center Rationalization	Land Center Rationalization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0

Line	Investment Name	Description	Amortization Period	Tax Expensing	Bonus	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Cash Tax	09/01/2019 Balance	Average Balance
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	36	770	59%	\$28,887.287	\$28,887.287	\$7,894,793	\$17,220,767	\$21,328,950	\$19,264,850
67	NVP 2827 US Desktop Refresh	NVP 2827 US Desktop Refresh	36		59%	\$243,639	\$413,864	\$13,083	\$13,083	\$17,078	\$26,040
68	NVP 3882- NYS Pipeline Safety CMS	NVP 3882- NYS Pipeline Safety CMS	36		59%	\$146,659	\$146,659	\$40,337	\$40,337	\$17,486	\$26,040
69	NVP 3882- NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	36		59%	\$3,378	\$18,052	\$18,052	\$18,052	\$7,155	\$9,465
70	NVP 3882- NYS Pipeline Safety CMS	Capitalized Software- USFP-Build & Unit Test -R1	36		59%	\$18,052	\$18,052	\$20,758,074	\$20,758,074	\$19,265,000	\$19,265,000
71	NVP 1349 Refresh	Capitalized Software- USFP-Build & Unit Test -R1	36		100%	\$18,052	\$18,052	\$14,426,071	\$14,426,071	\$20,758,074	\$20,758,074
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	36		59%	\$3,869,162	\$7,738,324	\$7,738,324	\$7,738,324	\$6,811,687	\$6,811,687
73	USFP Test Process	USFP Test Process- Capitalized Software	36		59%	\$155,978	\$311,956	\$85,226	\$85,226	\$344,968	\$298,769
74	USFP- Calver- DD	USFP- Calver- DD- Capitalized Software	36		59%	\$50,654	\$118,108	\$118,108	\$118,108	\$92,518	\$86,612
75	USFP- Data Strategy- DD	USFP- Data Strategy- DD- Capitalized Software	36		59%	\$1,263,924	\$2,531,824	\$2,531,824	\$2,531,824	\$1,983,340	\$1,866,742
76	DESIGN AUTH- DESIGN AUTH- CAPEX	DESIGN AUTH- DESIGN AUTH- Capitalized Software	36		59%	\$318,531	\$318,531	\$87,023	\$87,023	\$269,516	\$233,590
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	36	1,858,401	59%	\$1,858,401	\$1,858,401	\$5,077,715	\$5,077,715	\$666,901	\$603,880
78	FY16-Reporting and Info- R1	Capitalized Software- USFP-Reporting & Info- R1	36		59%	\$6,197,728	\$6,197,728	\$1,693,219	\$1,693,219	\$4,504,509	\$4,504,509
79	USFP R3 Supply Chain	Capitalized Software- USFP R3 Supply Chain	36		59%	\$4,381,252	\$8,762,504	\$8,762,504	\$8,762,504	\$4,381,252	\$4,381,252
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	36		59%	\$4,717,180	\$9,434,359	\$9,434,359	\$9,434,359	\$4,717,180	\$4,717,180
81	EHRT1 - Finance	EHRT1 - Finance	36		59%	\$0	\$0	\$0	\$0	\$5,347,467	\$5,347,467
82	USFP R3 Payroll	USFP R3 Payroll- part of USSFC-12333	36		59%	\$0	\$0	\$0	\$0	\$0	\$0
83	USFP R3 Payroll	USFP R3 Payroll- part of USSFC-12333	36		59%	\$0	\$0	\$0	\$0	\$0	\$0
84	NVP NA- NE- EMS TSS	NVP NA- NE- EMS TSS Capitalized Software	36		59%	\$127,528	\$255,055	\$255,055	\$255,055	\$69,881	\$20,819
85	NVP 1242- WCOOR1	NVP 1242 - WCOOR1 Capitalized Software	36		59%	\$1,875	\$3,750	\$3,750	\$3,750	\$1,024	\$3,482
86	NVP 3758H- Challenging the Limits XML	NVP3758- Challenging the Limits XML	36		59%	\$308,138	\$616,276	\$616,276	\$616,276	\$168,367	\$314,168
87	NVP 4373- Contingent Labor Admin	Capitalized Software- NVP 4373 Contingent Labor Admin	36		59%	\$128,846	\$257,691	\$257,691	\$257,691	\$69,633	\$106,113
88	NVP36 H4C IAM Ph3 Web Administration	NVP36 H4C IAM Ph3 Web Administration	36		59%	\$0	\$0	\$0	\$0	\$0	\$0
89	Calculate Phase II project 2 of 2	Calculate Phase II project 2 of 2	36		100%	\$1,051,038	\$1,051,038	\$1,051,038	\$1,051,038	\$287,144	\$1,051,038
90	Calculate Phase II project 1 of 2	Calculate Phase II project 1 of 2	36		100%	\$1,051,038	\$1,051,038	\$1,051,038	\$1,051,038	\$287,144	\$1,051,038
91	NVP 3232A- Tallyman & Papienies B	NVP 3232A- Tallyman & Papienies B	36		59%	\$476,557	\$953,115	\$953,115	\$953,115	\$394,262	\$862,342
92	NON-SOFTWARE VENDOR	NON-SOFTWARE VENDOR	36		100%	\$12,721	\$12,721	\$12,721	\$12,721	\$30,421	\$30,421
93	USFP R3 Payroll	USFP R3 Payroll- part of USSFC-12333	36		59%	\$0	\$0	\$0	\$0	\$0	\$0
94	NVP 1380 US Contingent Labor Works	NVP 1380 US Contingent Labor Works	36		59%	\$133,737	\$267,474	\$267,474	\$267,474	\$66,867	\$133,737
95	NVP 2630 Intelligent Mail Barcode	NVP 2630 Intelligent Mail Barcode	36		59%	\$1,023,603	\$1,023,603	\$1,023,603	\$1,023,603	\$279,649	\$279,649
96	NVP 2827 US Desktop Refresh	NVP 28									

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Base Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

8.23%

27.32%

Line	Investment Name	Description	Book Tax	Cash to Book Tax Difference	Return on Accrual Taxes
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$2,263.159	\$2,631.580	\$2,616.978
67	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$51,150	\$51,150	\$4,210
68	INVP 3882- NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$171.24	\$232.13	\$1,910
69	INVP 3882- NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$2,318	\$2,711	\$223
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	\$5,362.438	\$1,949.977	\$160.483
71	INVP 1391	INVP 1391	\$142.909	\$0	\$0
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$1,650.347	\$663.763	\$48.388
73	USFP Test Procedure	USFP Test Procedure Capitalized Software	\$62.499	\$22.727	\$1,870
74	USFP - Cutover-DD	USFP - Cutover-DD - Capitalized Software	\$23.693	\$4.606	\$708
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	\$507.262	\$184.459	\$15,181
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	\$638.17	\$23.206	\$1,910
77	Finance Remediation FY16 Capital	Capitalized Software-Finance Remediation FY16	\$165.007	\$42.708	\$28.205
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$1,241.694	\$451.525	\$37,161
79	USFP R3 Finance	Capitalized Software- USFP Releases 3 Finance	\$1,053.26	\$1,338.054	\$110,254
80	USFP R3 Supply Chain	Capitalized Software- USFP Releases 3 Supply Chain activity	\$1,331.681	\$1,747.78	\$102,527
81	USFP R3 Finance	USFP R3 Finance (part of USFC-12-393)	\$0	\$0	\$0
82	USFP R3 Payroll	USFP R3 Payroll (part of USFC-12-393)	\$0	\$0	\$0
83	USFP R3 Build	USFP R3 Build (part of USFC-12-393)	\$0	\$0	\$0
84	INVP N/A- NE EMS TSS	INVP N/A NE EMS TSS Capitalized Software	\$59,727	\$3,954	\$819
85	INVP 1242 - WCOB01	INVP 1242 - WCOB01 Capitalized Software	\$878	\$146	\$12
86	INVP 3175B Challenge the Limits XLVL	INVP3175B- Challenge the Limits XLVL	\$102,223	\$66,144	\$5,444
87	INVP 4373 - Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	\$28,717	\$40,916	\$3,367
88	INVP0914A2 IAM Ph3 Web Administration	INVP0914A2 IAM Ph3 Web Administration	\$0	\$0	\$0
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	\$287,144	\$0	\$0
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	\$430,715	\$0	\$0
91	INVP 3232A - Tallyman & Paperless B	Capitalized Software	\$235,592	\$24,789	\$2,041
92	IN0309-SQM-ENGAGE VENDOR	IN0309-SQM-ENGAGE VENDOR	\$65,435	\$0	\$0
93	Desktop (refresh)	Desktop (refresh)	\$259,614	\$0	\$0
94	INVP 3037 Factor Storm Center Host	Capitalized Software	\$165,286	\$17,399	\$1,432
95	INVP 1385 US Computing Minor Works	Capitalized Software	\$66,144	\$6,963	\$573
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	\$549,259	\$0	\$0
97	INVP 2630 Intelligent Mail Barcode	Capitalized Software	\$253,016	\$26,633	\$2,192
98	INVP252D Guardium	INVP252D Guardium	\$0	\$0	\$0
99	INVP 2913A ONI Network Security Pro	Capitalized Software	\$23,664	\$7,888	\$649
100	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$0	(\$0)	(\$0)
101	TXFER00099	GAS SCADA Upgrade/Modernize	\$816,090	\$0	\$0
102	TXFER00099	HR BENEFITS	\$1,476,821	\$0	\$0
103	INVP 3883 Mobile Device for PTO, Meter O	Capitalized Software- INVP 3883 Mobile Device for PTO, Meter O	\$265,592	\$269,847	\$17,270
104	USFP-Testing -R1	Capitalized Software- USFP-Testing -R1	\$1,228,451	\$4,470.82	\$367,945
105	INVP 4100	INVP 4100	\$2,223	\$0	\$0
106	INVP 4102 Capital Fusion Data	INVP 4102 Capital Fusion Data	\$2,223	\$0	\$0
107	USFP-Reporting & Info-DD	USFP-Reporting & Info-DD - Capitalized Software	\$151,559	\$59,112	\$4,929
108	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	\$507,647	\$162,422	\$15,013
109	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	\$3,488,817	\$102,761	\$16,889
110	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	\$69,508	\$1,272,297	\$104,710
111	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	\$774,589	\$25,276	\$2,080
112	EHR1 - IT Delivery	Capitalized Software- EHR1 - IT Delivery	\$969,074	\$969,327	\$80,081
113	EHR1 - IT Delivery	EHR1 - IT Delivery	\$298,273	\$403,546	\$33,212
114	USFP-Testing-R1	NONE	\$0	\$0	\$0
115	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	\$1,308,264	\$475,732	\$39,153
116	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upgrade	\$97,598	\$197,141	\$16,225
117	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	\$0	\$0	\$0
118	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0
119	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitalized	\$16,094	\$2,509	\$206
120	WCLS13 - Ave Gen Work Req	INVP3374 SmallWorld GIS FY13 R 1-2 - Capitalized Software	\$68,513	\$16,121	\$1,327
121	WCLS13 - Ave Gen Work Req	Capitalized Software	\$4,883	\$736	\$61
122	INVP 4045 - Double Pole Management Database Upgrade	INVP 4045 - Double Pole Management Database Upgrade	\$47,821	\$66,137	\$5,608
123	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software- INVP3136 NE Gas Leaks Rechecks	\$207,045	\$152,284	\$12,780
124	INVP3629 Cascade System for Gas	INVP 3629 Cascade System for Gas	\$336,795	\$306,141	\$25,195
125	INVP 2577 GIS Const Ph 2	INVP 2577 GIS Const Ph 2	\$591,190	\$208,229	\$16,073
126	INVP 3886 SMI Conversion Mobilization	INVP 3886 SMI Conversion Mobilization (Aerial)	\$4,731	\$5,846	\$481
127	INVP350142 IAM Ph3 Web Admin	Capitalized Software- INVP 350142 IAM Ph3 Web Administration	\$28,659	\$22,435	\$19,120
128	TCM (formerly Bankers Lease)	TCM (formerly Bankers Lease)	\$3,373	\$0	\$0
129	Data Center Rationalization	Data Center Rationalization	\$216,182	\$0	\$0

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Kents
Requesting the Commission to approve the allocation of Capital Software to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent- Dgn	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	
131	INVP2940-GRIC Enterprise Risk & Comp	Capitalized Software	\$100,524	(\$27,572)	\$73,351	\$507,430	2.85%	\$2,050	\$14,460	8.37%	\$6,138	\$42,465	\$6,639
132	INVP0626-Laptop & Port Device Info	INVP0626-Laptop & Port Device Info	\$59,789	(\$16,337)	\$43,62	\$363,286	2.85%	\$1,229	\$10,353	8.37%	\$3,637	\$30,403	\$4,650
133	IN 104-NE EMS REPLACEMENT	IN 104-NE EMS REPLACEMENT	\$19	(\$5)	\$14	\$110	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
134	IN 2366-LI CNI Direct Hw Upgrt Software	IN 2366-LI CNI Direct Hw Upgrt Software	\$1,115	(\$305)	\$810	\$9,462	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
135	TXFER000099	IN 2892-MA GAS SINGLE BILL (Work order #8008002315)	\$370	(\$101)	\$8,383	\$289	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
136	TXFER000099	IN 2892-MA GAS RATE CASE, CRIS (Work order #8008002315)	\$209	(\$57)	\$152	\$5,089	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	\$19,504	(\$5,228)	\$14,175	\$98,061	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
138	INVP2802B Security Acacia Panels NERC CIP Compliance	INVP2802B Security Acacia Panels NERC CIP Compliance	\$291,760	(\$79,709)	\$212,051	\$1,329,404	2.85%	\$6,043	\$37,884	8.37%	\$12,152	\$1,148	\$1,148
139	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$37,502	(\$10,248)	\$27,257	\$170,679	2.85%	\$777	\$4,870	8.37%	\$2,281	\$11,252	\$2,281
140	USFP - PMO - R1	Capitalized Software-USFP Tech Delivery DD	\$3,471	(\$919)	\$2,552	\$9,824	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
141	USFP - Tech Delivery-DD	INVP 4214 - PERC Wholesale Customer System Replacement	\$142,438	(\$38,914)	\$103,525	\$533,884	3.49%	\$3,613	\$20,708	7.89%	\$3,162	\$45,786	\$7,206
142	INVP2800B US Web Initiatives 2	Capitalized Software-INVP 3600B US Web Initiatives 2	\$52,676	(\$15,211)	\$40,465	\$253,886	2.85%	\$1,153	\$7,229	8.37%	\$3,386	\$61,230	\$3,386
143	USFP-Controls & Roles-R1	Capitalized Software-USFP-Controls & Roles-R1	\$170,603	(\$46,659)	\$123,945	\$777,854	2.85%	\$3,153	\$22,152	8.37%	\$10,377	\$65,033	\$10,377
144	USFP - Test Finance	USFP - Test Finance Capitalized Software	\$69,530	(\$23,938)	\$45,592	\$271,869	2.85%	\$1,178	\$7,165	8.37%	\$2,620	\$27,728	\$2,620
145	USFP - Test Finance	USFP - Test Finance Capitalized Software	\$69,530	(\$23,938)	\$45,592	\$271,869	2.85%	\$1,178	\$7,165	8.37%	\$2,620	\$27,728	\$2,620
146	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$3,046	(\$832)	\$2,214	\$13,861	2.85%	\$63	\$398	8.37%	\$165	\$1,162	\$165
147	NY NE IIR Replacement(NMIO)	NY NE IIR Replacement(NMIO)	\$0	(\$0)	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
148	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	\$4,388	(\$1,198)	\$3,189	\$19,893	2.85%	\$87	\$570	8.37%	\$267	\$1,623	\$267
149	EHR1 - Finance	Capitalized Software- EHR1 - Finance	\$474,365	(\$129,002)	\$344,793	\$1,002,462	2.85%	\$3,625	\$28,667	8.37%	\$28,653	\$63,891	\$15,401
150	USFP R3 Finance	Capitalized Software- USFP R3 Test Net Strat	\$28,550	(\$7,827)	\$20,723	\$130,445	2.85%	\$593	\$3,720	8.37%	\$1,743	\$10,825	\$1,743
151	USFP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$4,412	(\$1,260)	\$3,352	\$4,650	2.85%	\$96	\$2,395	8.37%	\$260	\$7,034	\$969
152	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0	8.37%	\$0	\$0	\$0
153	INVP 4225 - Ancillary SAP Application Updates	INVP 4225 - Ancillary SAP Application Updates	\$69,572	(\$18,469)	\$51,087	\$1,255,237	2.85%	\$1,456	\$3,569	8.37%	\$4,275	\$10,481	\$2,016
154	INVP 4225 - Ancillary SAP Apps	INVP 4225 - HANA	\$61,626	(\$16,427)	\$45,389	\$111,282	2.85%	\$1,294	\$3,172	8.37%	\$3,769	\$9,314	\$1,791
155	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	\$67,842	(\$18,026)	\$49,817	\$1,222,233	2.85%	\$1,420	\$3,480	8.37%	\$4,169	\$10,220	\$1,866
156	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
157	USFP R3 Payroll	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
158	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
159	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
160	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
161	INVP 3210 - Micrographics Conversion	Capitalized Software	\$10,403	(\$2,842)	\$7,561	\$199,604	8.04%	\$608	\$15,240	22.97%	\$1,737	\$43,556	\$6,187
162	INVP 3237 Street Light Outage Imp	INVP 3237 Street Light Outage Imp	\$10,811	(\$2,954)	\$7,858	\$46,384	0.00%	\$0	\$0	0.00%	\$1,181	\$6,067	\$1,113
163	IN 2330 ETRM Regl Nucleus-Gas Benef	IN 2330 ETRM Regl Nucleus-Gas Benef	\$2,442	(\$604)	\$2,138	\$71,491	7.28%	\$156	\$5,204	0.00%	\$0	\$0	\$0
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$24,919	(\$11,726)	\$13,193	\$290,317	2.85%	\$869	\$7,133	8.37%	\$2,610	\$20,048	\$3,118
165	INVP3614AT IAM Prio-Identity Administration	INVP3614AT IAM Prio-Identity Administration	\$120,441	(\$31,793)	\$88,748	\$390,574	2.85%	\$2,529	\$11,130	8.37%	\$7,427	\$32,685	\$5,479
166	INVP 3535 - VSTIG Bandwidth Increase	INVP 3535 - VSTIG Bandwidth Increase	\$0	\$0	\$0	\$0	2.85%	\$0	\$0	8.37%	\$0	\$0	\$0
167	INVP 3986 SM Conversion Mobilizat	INVP 3986 SM Conversion Mobilization (Aerial)	\$4,625	(\$1,218)	\$3,407	\$58,626	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
168	Meter Route Control	INVP 1626 Gas Transportation System Meter Route Control	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
170	INVP 1224	INVP 1224	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
171	INVP 1224	INVP 1224	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
172	INVP 1401	INVP 1401	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
173	INVP 1401	INVP 1401	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
174	Video Conferencing	Video Conferencing	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$2,240	(\$612)	\$1,628	\$46,659	2.85%	\$446	\$1,330	8.37%	\$156	\$3,905	\$562
176	INVP4362 Comprehensive Inspection Services Foundation	INVP4362 Comprehensive Inspection Services Foundation	\$67,164	(\$23,813)	\$63,351	\$263,119	2.85%	\$1,805	\$10,348	8.37%	\$5,902	\$30,388	\$4,075
177	IN 182GAS TRANS SYS PHASE 2	Capitalized Software- IN182GAS TRANS SYS PHASE 2	\$19,701	(\$5,382)	\$14,319	\$239,277	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
178	TXFER000099	IN 1182 GAS TRANSPORT SYS (Work order # 8008002303)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
179	TXFER000099	BUS TRANS - WIRES & PIPES - CAPITAL	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
180	INVP4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	\$46,600	(\$12,731)	\$33,869	\$163,638	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
181	INVP 0887	Capitalized Software	\$3,035	(\$829)	\$2,206	\$36,876	4.70%	\$104	\$1,731	10.62%	\$24	\$3,915	\$687
182	USFP-Business Engagement-R1	Capitalized Software-USFP-Business Engagement-R1	\$3,382	(\$927)	\$2,455	\$15,457	2.85%	\$70	\$440	8.37%	\$206	\$1,294	\$205
183	USFP Test HR	USFP Test HR Capitalized Software	\$217	(\$59)	\$158	\$26	2.85%	\$4	\$26	8.37%	\$13	\$83	\$13
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$4,438	(\$1,258)	\$3,180	\$20,450	2.85%	\$95	\$597	8.37%	\$280	\$1,753	\$278
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX	\$18,132	(\$4,954)	\$13,179	\$92,520	2.85%	\$376	\$2,354	8.37%	\$1,103	\$6,614	\$1,095
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$59,128	(\$16,154)	\$42,974	\$269,415	2.85%	\$1,225	\$7,678	8.37%	\$3,596	\$22,546	\$3,571
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$380,111	(\$104,065)	\$276,046	\$957,893	2.85%	\$7,869	\$27,288	8.37%	\$23,168	\$80,136	\$14,111
188	IN 1671-US Transaction DEL HUB	IN 1671-US Transaction DEL HUB	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0	8.37%	\$0	\$0	\$0
190	USFP - Business Readiness-DD	NONE	\$0	(\$0)	\$0	\$0	2.85%	\$0	\$0	8.37%	\$0	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
192	EHR1 - PMO	USFP R3 Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll	\$3,089	(\$860)	\$2,229	\$22,004	3.67%	\$86	\$1,200	10.71%	\$279	\$3,003	\$577
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$13,103	(\$3,444)	\$9,659	\$24,672	0.00%	\$0	\$0	15.15%	\$1,506	\$19,668	\$2,586
195	INVP485 Primavera Migration W7	INVP485 Primavera Migration to Windows 7 - Capitalized Software	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Accounts
RIPUC Docket Nos. 4770/4780
For the Rate Year ended 08/31/20

08/31/20

09/01/19

08/31/20

09/01/19

27.32%

09/01/19

08/31/20

09/01/19

27.32%

09/01/19

08/31/20

Line	Investment Name	Description	Rate Year 2 Total	Amortization	Tax Expensing	Bonus Rate	Bonus Depreciation	Average Balance	Cash Tax	08/31/2019 Balance	08/31/2020 Balance	Average Balance
131	INVP2940-GR-C Enterprise Risk & Comp	Capitalized Software	\$41,964	36	2,753,470	50%	\$389,271	\$3,552,013	\$3,552,013	\$970,410	\$2,072,008	\$2,572,436
132	INVP0825c Laptop & Port Device Info	INVP0825c Laptop & Port Device Info	\$29,390	36	\$1,271,542	50%	\$1,271,542	\$2,543,084	\$994,171	\$1,634,840	\$1,634,840	\$1,634,840
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	\$0	36	\$770	50%	\$770	\$770	\$210	\$466	\$596	\$596
134	IN 2366 LCN Direct Hw Upgr Software	IN 2366 LCN Direct Hw Upgr Software	\$0	36	\$66,932	50%	\$66,932	\$66,932	\$18,286	\$48,605	\$48,605	\$48,605
135	IN 2992 LCN GAS SINGLE BILL (Work order #R000002315)	IN 2992 LCN GAS SINGLE BILL (Work order #R000002315)	\$0	36	\$754,588	50%	\$754,588	\$754,588	\$206,153	\$548,435	\$548,435	\$548,435
136	IN 2652 MA GAS RATE CASE: CRIS (Work order #R000002345)	IN 2652 MA GAS RATE CASE: CRIS (Work order #R000002345)	\$0	36	\$427,462	50%	\$427,462	\$427,462	\$116,763	\$310,699	\$310,699	\$310,699
137	INVP3564 Out Choice EBCO Gas	INVP3564 Out Choice EBCO Gas	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
138	INVP2826B Security Access Panels	INVP2826B Security Access Panels	\$9,893	36	686,428	50%	\$686,428	\$686,428	\$187,532	\$498,896	\$498,896	\$498,896
139	INVP3382 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$11,376	36	\$0	50%	\$0	\$11,376	\$0	\$0	\$0	\$0
140	USFP - PMO - R1	Capitalized Software-USFP-PMO - R1	\$11,376	36	\$0	50%	\$0	\$11,376	\$0	\$0	\$0	\$0
141	USFP - Test Delivery-DD	USFP - Test Delivery-DD	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
142	INVP4214 FERC Gas Sys Rep	INVP4214 FERC Gas Sys Rep	\$47,442	36	\$2,076,851	50%	\$2,076,851	\$4,153,701	\$1,036,701	\$3,117,000	\$3,117,000	\$3,117,000
143	INVP2608 US Web Initiatives 2	Capitalized Software-INVP2608 US Web Initiatives 2	\$21,254	36	\$1,284,431	50%	\$1,284,431	\$2,568,861	\$647,208	\$1,921,653	\$1,921,653	\$1,921,653
144	USFP-Solution Architecture-R1	Capitalized Software-USFP-Solution Architecture-R1	\$25,726	36	\$1,284,431	50%	\$1,284,431	\$2,568,861	\$647,208	\$1,921,653	\$1,921,653	\$1,921,653
145	USFP-Controls & Roles-R1	Capitalized Software-USFP-Controls & Roles-R1	\$25,726	36	\$1,284,431	50%	\$1,284,431	\$2,568,861	\$647,208	\$1,921,653	\$1,921,653	\$1,921,653
146	USFP-Test Plan Software-DD	Capitalized Software-USFP-Test Plan Software-DD	\$25,726	36	\$1,284,431	50%	\$1,284,431	\$2,568,861	\$647,208	\$1,921,653	\$1,921,653	\$1,921,653
147	USFP-Test Plan Software-DD	Capitalized Software-USFP-Test Plan Software-DD	\$25,726	36	\$1,284,431	50%	\$1,284,431	\$2,568,861	\$647,208	\$1,921,653	\$1,921,653	\$1,921,653
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX	\$1,163	36	\$0	50%	\$0	\$1,163	\$0	\$0	\$0	\$0
149	NY NE IIR Replacement(NIMD)	NY NE IIR Replacement(NIMD)	\$1,163	36	\$0	50%	\$0	\$1,163	\$0	\$0	\$0	\$0
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX	\$1,163	36	\$0	50%	\$0	\$1,163	\$0	\$0	\$0	\$0
151	EHRT - Finance	Capitalized Software - EHRT - Finance	\$1,163	36	\$0	50%	\$0	\$1,163	\$0	\$0	\$0	\$0
152	USFP Test Net Strat	Capitalized Software - USFP Test Net Strat	\$10,937	36	\$0	50%	\$0	\$10,937	\$0	\$0	\$0	\$0
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$6,315	36	\$0	50%	\$0	\$6,315	\$0	\$0	\$0	\$0
154	USFP - Business Engagement-DD	USFP - Business Engagement-DD	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
155	INVP 4225 - Ancillary SAP Application Updates	INVP 4225 - Ancillary SAP Application Updates	\$12,740	36	\$0	50%	\$0	\$12,740	\$0	\$0	\$0	\$0
156	INVP 4224 - HANA	INVP 4224 - HANA	\$11,332	36	\$0	50%	\$0	\$11,332	\$0	\$0	\$0	\$0
157	INVP 4223 - US SAP DOE Update	INVP 4223 - US SAP DOE Update	\$12,423	36	\$0	50%	\$0	\$12,423	\$0	\$0	\$0	\$0
158	USFP R3 Finance	USFP R3 Finance	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
160	USFP R3 Finance	USFP R3 Finance	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
161	INVP 3210 - Intelligent Conversion	INVP 3210 - Intelligent Conversion	\$39,106	36	\$0	50%	\$0	\$39,106	\$0	\$0	\$0	\$0
162	INVP 3237 Street Light Outage Imp	INVP 3237 Street Light Outage Imp	\$7,035	36	\$0	50%	\$0	\$7,035	\$0	\$0	\$0	\$0
163	IN 2350 ETRM Regl Nucleus Gas Benef	IN 2350 ETRM Regl Nucleus Gas Benef	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
164	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
165	INVP3614AT IAM P2 Identity Admins	INVP3614AT IAM P2 Identity Admins	\$34,633	36	\$0	50%	\$0	\$34,633	\$0	\$0	\$0	\$0
166	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
167	INVP 3598 SMI Conversion Mobilzati	INVP 3598 SMI Conversion Mobilzati	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
168	Meier Route Control	INVP 3598 SMI Conversion Mobilzati	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
169	US Project Bankers Lease	US Project Bankers Lease	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
170	INVP 1224	INVP 1224	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
171	IN 2350 ETRM Regl Nucleus Gas Benef	IN 2350 ETRM Regl Nucleus Gas Benef	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
172	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
173	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
174	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
175	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
176	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
177	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
178	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
179	IN 3148 GLOBAL HR STRATEGY	IN 3148 GLOBAL HR STRATEGY	\$20,340	36	\$1,752,217	50%	\$1,752,217	\$3,504,434	\$876,108	\$2,628,326	\$2,628,326	\$2,628,326
180	INVP4024 Soft Off Program	INVP4024 Soft Off Program	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
181	INVP 0887	INVP 0887	\$3,563	36	\$0	50%	\$0	\$3,563	\$0	\$0	\$0	\$0
182	USFP-Business Engagement -R1	Capitalized Software-USFP-Business Engagement -R1	\$1,256	36	\$0	50%	\$0	\$1,256	\$0	\$0	\$0	\$0
183	USFP Test HR	USFP Test HR	\$83	36	\$0	50%	\$0	\$83	\$0	\$0	\$0	\$0
184	USFP - Testing-DD	USFP - Testing-DD	\$1,755	36	\$0	50%	\$0	\$1,755	\$0	\$0	\$0	\$0
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX	\$6,922	36	\$0	50%	\$0	\$6,922	\$0	\$0	\$0	\$0
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD	\$22,571	36	\$0	50%	\$0	\$22,571	\$0	\$0	\$0	\$0
187	USFP Release 3 - IT Delivery	USFP Release 3 - IT Delivery	\$89,183	36	\$0	50%	\$0	\$89,183	\$0	\$0	\$0	\$0
188	IN 1671-US Transaction DEL HUB	IN 1671-US Transaction DEL HUB	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	BUSINESS CHANGE & COMM-DESIGN CAPEX	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
190	USFP - Business Readiness-DD	USFP - Business Readiness-DD	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	BUSINESS CHANGE & COMM-DESIGN CAPEX	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
192	EHRT - PMO	EHRT - PMO	\$0	36	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll	\$3,266	36	\$0	50%	\$0	\$3,266	\$0	\$0	\$0	\$0
194	INVP 2102 - PHILADELPHIA EXPANSION	INVP 2102 - PHILADELPHIA EXPANSION	\$17,610	36	\$0	50%	\$0	\$17,610	\$0	\$0	\$0	\$0
195	INVP 1405 Compulpage Migration W7	INVP 1405 Compulpage Migration W7	\$17,610	36	\$0	50%	\$0	\$17,610	\$0	\$0	\$0	\$0

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Base Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

8.23%

27.32%

Line	Investment Name	Description	Book Tax	Cash to Book Tax Difference	Return on Accrual Taxes
131	INVP2940-GRC Enterprise Risk & Comp	Capitalized Software	\$553,387	\$335,022	\$27,572
132	INVP0823c Laptop & Port Device Info	INVP0823c Laptop & Port Device Info	\$498,295	\$198,506	\$16,337
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	\$148	\$63	\$5
134	IN 2366 LI CNI Direct Hw Upgr.	IN 2366 LI CNI Direct Hw Upgr. Software	\$14,595	\$3,701	\$305
135	TXFER00099	IN 2992 MA GAS SINGLE BILL (Work order #BK080022315)	\$116,087	\$695	\$57
136	TXFER00099	IN 2652 MA GAS RATE CASE. CRIS (Work order #BK080022308)	\$0	\$0	\$0
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	\$12,2789	\$64,743	\$5,328
138	INVP2982B Security Access Panels	INVP2982B Security Access Panels NERC CIP Compliance	\$0	\$0	\$0
139	INVP 3682 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$2,663,417	\$969,515	\$79,709
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	\$12,491	\$10,249	\$0
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	\$34,2351	\$11,172	\$919
142	INVP 4214 PERC Cust Sys Rep	INVP 4214 - PERC Wholesale Customer System Replacement	\$7,436	\$47,236	\$38,914
143	INVP3608 US Web Initiatives 2	Capitalized Software-INVP 3608 US Web Initiatives 2	\$58,232	\$16,819	\$15,211
144	USFP-Solution Architecture-R1	Capitalized Software-USFP-Solution Architecture-R1	\$157,404	\$66,228	\$45,039
145	USFP-Test Plan & Software-DD	USFP Test Plan & Software-DD	\$75,528	\$28,520	\$23,528
146	USFP - Business Readiness-DD	USFP - Business Readiness-DD	\$27,859	\$5,850	\$1,812
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$278,008	\$10,113	\$922
149	NY NE IIR Replacement(NIMQ)	NY NE IIR Replacement(NIMQ)	\$280,048	\$0	\$0
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	\$40,095	\$14,595	\$1,199
151	EHR1 - Finance	Capitalized Software- EHR1 - Finance	\$1,163,947	\$1,574,752	\$129,902
152	USFP Test Net Stat	Capitalized Software- USFP Test Net Stat	\$261,543	\$95,107	\$7,827
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$146,430	\$15,308	\$1,260
154	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0
155	INVP 4225 - Ancillary SAP Apps	INVP 4225 - Ancillary SAP Application Updates	\$111,186	\$224,611	\$18,466
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliances (HANA)	\$98,816	\$199,601	\$16,427
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (BOE)	\$108,433	\$219,027	\$18,026
158	USFP R3 France	USFP Release 3 France	\$0	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll. Int of USSC-12-333	\$0	\$0	\$0
160	USFP R3 France	USFP Release 3 France	\$0	\$0	\$0
161	INVP 3210 - I-19 Graphics Conversion	Capitalized Software	\$328,098	\$34,533	\$2,842
162	INVP 3237 Street Light Outage Intro	INVP 3237 Street Light Outage Intro	\$52,777	\$35,889	\$2,954
163	IN 2330 ETRM Repl Nuclear Gas Benef	IN 2330 ETRM Repl Nuclear Gas Benef	\$1,630,870	\$3,766	\$804
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$336,234	\$142,472	\$11,725
165	INVP5914A1 IAM Ph2 Identity Admins	INVP5914A1 IAM Ph2 Identity Administration	\$346,790	\$396,306	\$31,793
166	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	\$0	\$0	\$0
167	INVP 3896 SMI Conversion Mobilzail	INVP 3896 SMI Conversion Mobilization (Aerial)	\$0	\$0	\$0
168	Meter Route Control	INVP 1828 Gas Transportation System Meter Route Control	\$65,100	\$16,017	\$1,318
169	US Project (Bankers Lease)	US Project (Bankers Lease)	\$12,131	\$0	\$0
170	INVP 1224	INVP 1224	\$16,547	\$0	\$0
171	IN 1182 GAS TRANSPORT SYS (Work order # BK080022303)	Capitalized Software	\$192,596	\$0	\$0
172	IN 1182 GAS TRANSPORT SYS (Work order # BK080022303)	Capitalized Software-Wholesale Re-Des	\$119,226	\$0	\$0
173	INVP 1401	INVP 1401	\$144,188	\$0	\$0
174	Video Conferencing	Video Conferencing	\$329,893	\$0	\$0
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$81,796	\$7,436	\$612
176	INVP3482 CI Services Foundation	INVP3482 Comprehensive Integration Services Foundation	\$405,093	\$298,345	\$23,813
177	INT1162GAS TRANS SYS PHASE 2	Capitalized Software- INT1162GAS TRANS SYS PHASE 2	\$392,387	\$65,398	\$5,382
178	TXFER00099	IN 1182 GAS TRANSPORT SYS (Work order # BK080022303)	\$1,056,359	\$0	\$0
179	TXFER00099	BUS TRANS - WIRES & PIPES - CAPITAL	\$49	\$0	\$0
180	INVP4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	\$196,448	\$154,690	\$12,731
181	INVP 9887	Capitalized Software	\$60,447	\$10,074	\$829
182	USFP-Business Engagement -R1	Capitalized Software-USFP-Business Engagement-R1	\$30,988	\$1,261	\$97
183	USFP Test HR	USFP Test HR. Capitalized Software	\$1,983	\$721	\$59
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$41,972	\$12,263	\$1,256
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$165,527	\$60,192	\$4,954
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$539,794	\$196,278	\$16,154
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$1,381,661	\$1,284,457	\$104,065
188	IN1671 US Transaction DEL HUB	IN1671 US Transaction DEL HUB	\$143,704	\$0	\$0
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0
190	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0
192	EHR1 - PMO	EHR1 - PMO	\$0	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll. Int of USSC-12-333	\$0	\$0	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$50,630	\$11,913	\$890
195	INVP 1485 Compuqware Migration W17	INVP 1485 Compuqware Migration to Windows 7 - Capitalized Soft	\$193,318	\$45,467	\$3,744

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
For the Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

8.23%

27.32%

Line	Investment Name	Description	Book Tax	Cash to Book Tax Difference	Return on Accrual Taxes
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$422,219	\$0	\$0
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$18,805	\$5,487	\$462
198	IN 2172-US Reporting & Analysis	Capitalized Software	\$175,627	\$18,487	\$1,521
199	IN/P3375D-Challenge Limits Letters	IN/P3375D-Challenge the Limits Letters	\$65,318	\$46,656	\$3,840
200	IN/PV 4283 - US Web Authentication	IN/PV 4283 - US Web Authentication Upgrade (Full)	\$24,827	\$27,655	\$2,276
201	IN/PV 3614E3-SEM 2	IN/PV 3614E3-SEM 2	\$254,822	\$68,858	\$23,361
202	IN/PV 4323 - Mainframe Upgrade	IN/PV 4323 - Mainframe Upgrade	\$324,441	\$344,475	\$68,360
203	IN/PV 4244 - US Control EBB Gas	Capitalized Software- IN/PV 4244 EBB Gas Trading	\$88,395	\$90,359	\$6,614
204	ONS Capital-Bill Pool 232	ONS Capital-Bill Pool 232	\$289,378	\$0	\$0
205	IN/489-Remote Access to Fault REC	Capitalized Software	\$67,742	\$0	\$0
206	ISAM Data Warehouse Expansion	ISAM Data Warehouse Expansion	\$288,169	\$0	\$0
207	Plan & Per for Exec & US Dir	Plan & Per for Exec & US Dir	\$80,335	\$0	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0
209	IN/PV 4074 - MA Gas 4 Hour Appt	IN/PV 4074 - MA Gas 4 Hour Appt	\$47,414	\$32,242	\$2,652
210	IN/P2583-ONS Migration	IN/PV 2583-ONS Migration to CSS System	\$0	\$0	\$0
211	IN/PV 3694-ONS Upgrade ESCO Gas	IN/PV 3694-ONS Upgrade ESCO Gas	\$1,016,553	\$1,048,526	\$160,195
212	IN/PV 3694-ONS Upgrade ESCO Gas	IN/PV 3694-ONS Upgrade ESCO Gas	\$25,749	\$25,749	\$2,035
213	IN/PV2022-Int'l T-Subst	IN/PV2022-Int'l T-Subst	\$0	\$0	\$0
214	NE NY IIR Replacement Phase I/INIMO	NE NY IIR Replacement Phase I/INIMO	\$496,859	\$0	\$0
215	US FOUNDATION PRGM ARCH/DECOM	Capitalized Software-US FOUNDATION PRGM ARCH/DECOM	\$248,320	\$89,516	\$7,448
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$562,702	\$211,892	\$17,439
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$64,375	\$19,773	\$1,627
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$1,201,146	\$436,700	\$35,947
219	USFP Test Ops	Capitalized Software-USFP Test Ops	\$873,439	\$317,614	\$26,140
220	USFP-Culver-R1	Capitalized Software-USFP-Culver-R1	\$546,853	\$186,798	\$16,361
221	USFP R3 Payroll	Capitalized Software-USFP R3 Payroll part of USSC-12-333	\$1,027,106	\$899,431	\$81,759
222	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0
224	EHR1 - BPS	EHR1 - BPS	\$0	\$0	\$0
225	IN/P2978B EVM Phase 2	IN/P2978B Earned Value Management Phase 2 - Capitalized So	\$30,575	\$7,194	\$592
226	IN/PV 3195 Storms Archive Tool Imple	IN/PV 3195 Storms Archive Tool Implementation	\$153,083	\$18,370	\$1,512
227	Cascade Phase I Project 1 of 2	Cascade Phase I Project 1 of 2 Bill Pool 233	\$107,235	\$0	\$0
228	DM/OMS Replacement	Capitalized Software- DM/OMS Replacement	\$10,891,303	\$7,047,314	\$579,994
229	SHORT04-Prima P6 Upgrade	SHORT04-Prima P6 Upgrade	\$394,371	\$0	\$0
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	\$392,079	\$0	\$0
231	IN/PV 1366A US Retail Web Customer &	IN/PV 1366A US Retail Web Customer & Markets	\$1,662,696	\$75,021	\$14,404
232	IN/PV 1643C - NIMO EL TOU + Deposits	Capitalized Software	\$140,797	\$15,768	\$1,293
233	IN 2339 ETRM Rptl Nucleus-Elec Bene	Cap Software-IN 2339 ETRM Rptl Nucleus-Gas Benef Capitalize	\$157,286	\$942	\$75
234	IN/PV 3535 - VSTIG Bandwidth Increase	IN/PV 3535 - VSTIG Bandwidth Increase	\$1,654	\$2,133	\$175
235	IN/PV 3585-SM Conversion Modernizat	IN/PV 3585-SM Conversion Modernization (Atlanta)	\$32,663	\$435,993	\$37,280
236	IN/PV 4172 - Cons Company Customer	Capitalized Software- IN/PV 4172 Cons Co Gas	\$1,025,256	\$1,025,256	\$83,602
237	IN/PV 5412 - Cons Company Customer	Capitalized Software- IN/PV 5412 Cons Co Gas	\$15,133	\$17,280	\$1,404
238	Control Center Dispatch Real Time (BL)	Control Center Dispatch Real Time (BL)	\$3,359	\$0	\$0
239	IN/2420-SP-Integrated Strat Plan	Capitalized Software	\$88,419	\$0	\$0
240	WCD09 - AVUS Integration	WCD09 - AVUS Integration	\$65,655	\$0	\$0
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	\$442,002	\$0	\$0
242	OneNet	OneNet	\$1,224,828	\$0	\$0
243	Global Web Implementation	Capitalized Software	\$1,068,276	\$111,397	\$9,168
244	GAS Transformation	GAS Transformation	\$26,760	\$4,453	\$367
245	IN/PV 2927 US Desktop Refresh	IN/PV 2927 US Desktop Refresh	\$1,074,119	\$837,750	\$68,947
246	TXFER00099	IN/2588 Contact Ctr Control work order #9C00800213)	\$196,288	\$0	\$0
247	IN/656-CUST-Systems Agent desktop	IN/656-CUST-Systems Agent desktop	\$2,851,301	\$0	\$0
248	USFP Test SS	Capitalized Software-USFP Test SS	\$3,369,537	\$3,369,537	\$276,490
249	USFP-Hardware & Software-R1	Capitalized Software-USFP-Hardware & Software-R1	\$4,693,350	\$1,706,673	\$140,458
250	IN/PV 3383 Enhancement of Reservoir W	IN/PV 3383 Enhancement of Reservoir Woods Capitalized Software	\$24,012	\$3,618	\$298
251	EHR1 - Supply Chain	Capitalized Software- EHR1 - Supply Chain	\$2,166,282	\$2,930,852	\$241,209
252	IN/PV 3294 - PowerPlant Labeled Asset	IN/PV 3294 - PowerPlant Labeled Asset	\$230,113	\$34,675	\$2,854
253	IN/PV 4219 - PowerPlan Upgrade	IN/PV 4219 - PowerPlan Upgrade	\$185,773	\$375,247	\$30,853
254	EHR1 - Payroll	EHR1 - Payroll	\$0	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0
257	IN/PV 4137 MA Retail Access Mandate	IN/PV 4137 - Massachusetts Retail Access Mandates	\$74,639	\$112,131	\$9,228
258	IN/NA-MERC CIP Compliance	IN/NA-MERC CIP Compliance	\$315,059	\$0	\$0
259	IN/PV 2832 - ACIS Alliance Contracts	Capitalized Software	\$801,088	\$6,441	\$695
260	ST001-Concept Est Tool	IN/PV 1242 EDO Transformation Capitalized Software	\$37,484	\$37,488	\$2,973

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

08/01/19 08/31/20 8.23%

Line	Investment Name	Description	INP #	Work Order	NECO	BillPool	Inception to Date \$	Forecast to Complete	HTY Total Spend	In Service Date	Amortization Period	08/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co Return
261	DECUS05-Autom br Mng Req	DECUS05-Autom br Mng Req	DECUS05	90000104123	YES	G198	\$1,914,655	\$0	\$1,914,655	10/07/11	84	\$0	\$0	\$0	8.23%
262	IN 0806E - FTServ Solutions	IN 0806E - FTServ Solutions	0806E	90000098664	YES	G179	\$453,167	\$0	\$453,167	03/07/12	84	\$0	\$0	\$0	8.23%
263	INVP2469H US CNI Frame Relay Replac	Capitalized Software- INVP2469H US CNI Frame Relay Replac	2469H	90000134425	YES	G210	\$6,552,866	\$0	\$6,552,866	02/07/16	84	\$3,188,710	\$2,265,429	\$2,722,069	8.23%
264	INVP2960G GridForce SaaS Phase 2	Capitalized Software- INVP2960G GridForce SaaS Phase 2	2960G	90000144051	YES	G210	\$3,254,217	\$0	\$3,254,217	03/07/15	84	\$1,162,220	\$697,332	\$929,776	8.23%
265	INVP0623 DATA LOSS PREVENTION	Capitalized Software- INVP 0623 Data Loss Prevention	623	90000115636	YES	G020	\$762,169	\$0	\$762,169	03/07/15	84	\$279,346	\$167,608	\$223,477	8.23%
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	1172	90000112731	YES	G020	\$0	\$0	\$0	11/07/16	84	\$0	\$0	\$0	8.23%
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	4170	90000181659	YES	G020	\$2,286,773	\$0	\$2,286,773	05/07/17	84	\$1,524,515	\$1,197,833	\$1,361,174	8.23%
268	INVP 3685 SMI Conversion Mobilizat	INVP 3685 SMI Conversion Mobilization (Jamaica)	3685	90000153500	YES	G020	\$45,000	\$0	\$45,000	04/07/17	84	\$25,655	\$43,512	\$49,583	8.23%
269	INVP 1712 - Cross Company Customer	INVP 1712 - Cross Company Customer System Enhancements	1712	90000165602	YES	G175	\$0	\$0	\$0	11/07/16	84	\$0	\$0	\$0	8.23%
270	IN 5623 US ERP Upgrade US	IN 5623 US ERP Upgrade US	5623	90000142965	YES	G012	\$648,143	\$0	\$648,143	02/07/15	84	\$108,425	\$15,425	\$61,750	8.23%
271	USFP R33 Renewal	USFP R33 Renewal	NA	90000104659	NO	G284	\$1,103,074	\$0	\$1,103,074	09/07/10	84	\$0	\$0	\$0	8.23%
272	INP Project Work	INP Project Work	1242TB	90000104180	YES	G198	\$622,892	\$0	\$622,892	10/07/11	84	\$0	\$0	\$0	8.23%
273	INVP 1242 - DECUS05	INVP 1242 - DECUS05	1242	90000104179	YES	G198	\$263,898	\$0	\$263,898	10/07/11	84	\$0	\$0	\$0	8.23%
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	1242	90000104179	YES	G198	\$263,898	\$0	\$263,898	10/07/11	84	\$0	\$0	\$0	8.23%
275	Total IS						\$764,210,721	\$0	\$764,210,721			\$268,165,010	\$193,486,769	\$230,825,899	
276	Per Report						\$764,210,721		\$764,210,721						

Normalizing Adjustment for Projects placed in service from forecast report

281	INVP 4420 US CNI OMS/FocalPoint Infrastructure Upd	INVP 4420 US CNI OMS/FocalPoint Infrastructure Upd	4420	90000180815	YES	G198	711,225	\$0	\$711,225	05/23/17	84	\$462,617	\$381,014	\$431,815	8.23%
282	INVP 4649 HANA License Costs	INVP 4649 HANA License Costs	4649	90000182191	YES	G020	3,826,455	\$0	\$3,826,455	03/31/17	84	\$2,405,417	\$1,956,761	\$2,232,089	8.23%
283	INVP 4642 Microsoft ELA Renewal	INVP 4642 Microsoft ELA Renewal	4642	90000183145	YES	G020	3,286,277	\$0	\$3,286,277	03/31/17	84	\$2,153,038	\$1,685,294	\$1,916,161	8.23%
284	INVP 4683 RSA Clean refresh	INVP 4683 RSA Clean refresh	4683	90000182715	YES	G020	529,033	\$0	\$529,033	03/31/17	84	\$346,390	\$270,814	\$306,602	8.23%
285	INVP 4684 CPE Buyback	Tech Modernization	4684	90000183124	YES	G020	5,136,460	\$0	\$5,136,460	03/31/17	84	\$3,362,487	\$2,626,861	\$2,995,679	8.23%
286	INVP 4675 Software Defined Networking	Tech Modernization	4675	90000182164	YES	G020	214,469	\$337,408	\$551,577	06/30/17	60	\$312,560	\$202,245	\$257,403	8.23%
287	INVP 4677 Application monitoring, Network/IDS, Oper	Tech Modernization	4677	90000182164	YES	G020	13,840,115	\$127,000	\$13,967,115	06/30/17	84	\$9,343,715	\$7,268,753	\$8,306,264	8.23%
288								464,408							
289															
290															
291															
292															
Total							778,050,836	464,408	778,515,244			277,508,784	200,755,542	239,132,163	

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

										Gas		Distribution			
Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2		Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent - Dgpn	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator
							NECO G	Allocation							
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
262	IN 0800E - F5Serv Solutions	IN 0800E - F5Serv Solutions	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
263	INP2465H US CNI Frame Relay Replac	Capitalized Software- INP2465H US CNI Frame Relay Replac	\$24,026	(\$41,204)	\$162,622	\$933,281	7.28%	\$1,862	7.28%	\$1,862	\$67,634	0.00%	\$0	\$0	\$0
264	INP2960C GridForce SaaS Phase 2	INP2960C GridForce SaaS Phase 2	\$76,521	(\$20,905)	\$356,015	\$464,888	7.28%	\$4,048	7.28%	\$4,048	\$33,839	0.00%	\$0	\$0	\$0
265	INP2960C GridForce SaaS Phase 2	Capitalized Software-INP 0823 Data Loss Prevention	\$18,592	(\$5,025)	\$13,567	\$111,738	2.89%	\$381	2.89%	\$381	\$3,184	8.37%	\$1,119	\$3,351	\$1,430
266	INP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
267	INP 4170 - Time Entry and Approval	INP 4170 - Time Entry and Approval Improvements	\$12,025	(\$29,653)	\$82,272	\$326,662	2.89%	\$2,387	2.89%	\$2,387	\$9,310	8.37%	\$6,893	\$27,238	\$4,076
268	INP 4165 SMI Conversion Modizat	INP 4165 SMI Conversion Modization (Arreng)	\$4,081	(\$17,178)	\$12,143	\$12,143	2.89%	\$36	2.89%	\$36	\$46	8.37%	\$261	\$1,016	\$173
269	INP 4165 SMI Conversion Modizat	INP 4165 SMI Conversion Modization (Arreng)	\$4,081	(\$17,178)	\$12,143	\$12,143	2.89%	\$36	2.89%	\$36	\$46	8.37%	\$261	\$1,016	\$173
270	INP 4165 SMI Conversion Modizat	INP 4165 SMI Conversion Modization (Arreng)	\$4,081	(\$17,178)	\$12,143	\$12,143	2.89%	\$36	2.89%	\$36	\$46	8.37%	\$261	\$1,016	\$173
271	INP 4165 SMI Conversion Modizat	INP 4165 SMI Conversion Modization (Arreng)	\$4,081	(\$17,178)	\$12,143	\$12,143	2.89%	\$36	2.89%	\$36	\$46	8.37%	\$261	\$1,016	\$173
272	USFP R3 Payroll	USFP R3 Payroll - Rent of USSC 42-335	\$5,881	(\$1,888)	\$3,993	\$82,859	2.72%	\$440	2.72%	\$440	\$3,890	7.12%	\$260	\$6,620	\$827
273	INP Project Work	INP Project Work	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
274	INP 1247B - KPI Metrics	INP 1247B - KPI Metrics	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
275	INP 1247 - DECUS05	INP 1247 - DECUS05	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
276	Total IS		\$16,996,372	(\$5,162,779)	\$13,834,193	\$74,678,221		\$329,621		\$329,621	\$1,770,107		\$1,242,511	\$7,004,530	\$1,126,654
277	Per Report														
278															
279															
280	Normalizing Adjustment for Projects placed in service from forecast report														
281	INP 4420 US CNI OMSFocusPoint Infrastructure Upd	FY18 Plan	\$35,538	(\$9,413)	\$26,126	\$101,604	0.00%	\$0	0.00%	\$0	\$0	15.03%	\$3,826	\$15,269	\$2,622
282	INP 4645 HANA License Costs	FY18 Plan	\$183,702	(\$48,994)	\$135,108	\$546,636	2.89%	\$3,850	2.89%	\$3,850	\$15,578	8.37%	\$1,307	\$45,746	\$7,793
283	INP 4642 Microsoft ELA Renewal	FY18 Plan	\$157,865	(\$41,759)	\$116,106	\$469,754	2.89%	\$3,309	2.89%	\$3,309	\$13,397	8.37%	\$9,716	\$39,312	\$6,897
284	INP 4682 RSA Token Refresh	FY18 Plan	\$25,388	(\$6,718)	\$18,680	\$75,276	2.89%	\$532	2.89%	\$532	\$2,154	8.37%	\$1,563	\$6,325	\$1,077
285	INP 4684 CPE Buyback	Tech. Modernization	\$246,544	(\$65,217)	\$181,328	\$733,636	2.89%	\$5,167	2.89%	\$5,167	\$20,907	8.37%	\$15,175	\$61,395	\$10,459
286	INP 4575 Software Defined Networking	Tech. Modernization	\$21,184	(\$5,658)	\$15,526	\$110,315	2.89%	\$445	2.89%	\$445	\$3,144	8.37%	\$1,308	\$9,232	\$1,440
287	INP 4677 Application monitoring, NetworkIDS, Op	Tech. Modernization	\$13,374	(\$3,644)	\$9,730	\$37,501	2.89%	\$280	2.89%	\$280	\$1,069	8.37%	\$823	\$3,138	\$541
288			693,606	(180,803)	502,803	2,075,622		13,584		13,584	56,237		43,817	180,416	30,630
289															
290															
291															
292															
										Gas		Distribution			
										343,505		1,826,344			
										76,753,243		1,286,328			
										14,336,995		7,185,006			
										5,343,582		1,157,184			
										19,680,577		7,314,159			
										2,169,849		Distribution			

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Line	Investment Name	Description	Rate Year 2 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance		
261	DECUS05-Autom for Mng Req		\$0	36		100%	\$1,914,655	\$1,914,655	\$1,914,655	\$1,914,655		\$1,914,655	\$1,914,655	\$1,914,655		
262	IN 0900E - F-Serv Solutions		\$0	36		50%	\$256,583	\$453,167	\$453,167	\$453,167	\$123,805	\$453,167	\$453,167	\$453,167		
263	INVP2469H US CN Frame Relay Replac	Capitalized Software-INVP2469H US CN Frame Relay Replac	\$0	36		50%	\$3,266,483	\$6,532,966	\$6,532,966	\$6,532,966	\$1,784,806	\$6,532,966	\$6,532,966	\$6,532,966		
264	INVP2960C GridForce SaaS Phase 2	Capitalized Software-GridForce SaaS Phase 2	\$0	36		50%	\$1,627,109	\$3,254,217	\$3,254,217	\$3,254,217	\$880,052	\$2,911,997	\$2,566,885	\$2,324,441		
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$9,039	36		50%	\$397,084	\$782,169	\$782,169	\$782,169	\$213,688	\$502,823	\$914,561	\$568,692		
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	36		50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$29,556	36		50%	\$2,202,046	\$2,284,773	\$2,284,773	\$2,244,410	\$613,173	\$782,258	\$1,088,039	\$926,508		
268	INVP 3895 SMI Conversion Modskat	INVP 3895 SMI Conversion Modernization (Athena)	\$1,094	36		50%	\$4,250	\$85,000	\$85,000	\$83,425	\$22,792	\$29,346	\$41,488	\$35,417		
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$5,919	36		50%	\$324,087	\$648,194	\$648,194	\$648,194	\$177,087	\$540,162	\$632,761	\$596,461		
270	IN 2622 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	\$5,919	36		50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
271	USFP R3 Payroll	USFP R3 Payroll - part of USSC-12-333	\$0	36		50%	\$596,537	\$1,193,074	\$1,193,074	\$1,193,074	\$325,946	\$1,193,074	\$1,193,074	\$1,193,074		
272	INVP Project Work	INVP Project Work	\$0	36		100%	\$622,592	\$622,592	\$622,592	\$622,592	\$170,092	\$622,592	\$622,592	\$622,592		
273	INVP 1242B - RPI Metrics	INVP 1242B - RPI Metrics	\$0	36		100%	\$253,986	\$253,986	\$253,986	\$253,986	\$63,382	\$253,986	\$253,986	\$253,986		
274	INVP 1242 - DECLUS05	INVP 1242 - DECLUS05	\$0	36		100%	\$332,656,675	\$761,791,805	\$764,210,720	\$765,001,263	\$208,461,945	\$466,045,713	\$570,723,934	\$533,384,824		
275	Total IS		\$7,120,547		\$118,472,170		\$332,656,675	\$761,791,805	\$764,210,720	\$765,001,263	\$208,461,945	\$466,045,713	\$570,723,934	\$533,384,824		
276	Per Report															
277																
278																
279																
280	Normalizing Adjustment for Projects placed in service from forecast report															
281	INVP 4420 US CNI OMS/FocalPoint Infrastructure Up/FY18 Plan		\$16,573	36		50%	\$356,613	\$684,875	\$711,225	\$686,050	\$190,707	\$684,875	\$711,225	\$686,050		
282	INVP 4649 HANA License Coas	FY18 Plan	\$49,259	36		50%	\$1,915,228	\$3,830,456	\$3,830,456	\$3,830,456	\$957,616	\$3,830,456	\$3,830,456	\$3,830,456		
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	\$42,331	36		50%	\$1,644,138	\$3,166,446	\$3,284,277	\$3,284,277	\$819,715	\$3,166,446	\$3,284,277	\$3,166,446		
284	INVP 4683 RSA Token refresh	FY18 Plan	\$6,810	36		50%	\$264,516	\$509,432	\$524,033	\$519,232	\$14,854	\$509,432	\$524,033	\$519,232		
285	INVP 4684 CPE Backup	Tech. Modernization	\$66,110	36		50%	\$2,567,725	\$4,946,182	\$5,135,450	\$5,040,316	\$1,377,014	\$4,946,182	\$5,135,450	\$5,040,316		
286	INVP 4575 Software Defined Networking	Tech. Modernization	\$3,100	36		50%	\$276,789	\$531,141	\$551,577	\$541,359	\$147,889	\$531,141	\$551,577	\$541,359		
287	INVP 4677 Application monitoring, Network/IDS, Opt	Tech. Modernization	\$3,420	36		50%	\$131,253	\$262,780	\$262,506	\$257,643	\$70,386	\$262,780	\$262,506	\$257,643		
288			193,603				7,152,262	13,774,541	14,304,523	14,039,532	3,835,600	13,774,541	14,304,523	14,039,532		
289																
290																
								339,810,937	778,515,243	777,040,795	212,387,543	577,759,705	539,383,063			

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Remits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

27.32%

8.23%

Line	Investment Name	Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
261	DECUS05-Autom for Ming Req	DECUS05-Autom for Ming Req	\$529,084	\$0	\$0
262	IN 0900E - FIServ Solutions	IN 0900E - FIServ Solutions	\$129,805	\$0	\$0
263	INVP2495H US CN Frame Relay Replac	Capitalized Software- INVP2495H US CN Frame Relay Replac	\$1,041,137	\$743,669	\$81,204
264	INVP2960C GridForce SaaS Phase 2	INVP2960C GridForce SaaS Phase 2	\$636,037	\$294,015	\$20,906
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$152,836	\$81,054	\$5,025
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$292,873	\$862,269	\$28,653
268	INVP 3885 SMI Conversion Mobilization	INVP 3885 SMI Conversion Mobilization (Adminal)	\$3,676	\$13,116	\$1,079
269	INVP 4172 - Grid Company Customer System Enhancements	INVP 4172 - Grid Company Customer System Enhancements	\$0	\$0	\$0
270	IN 5624 IZ ERP UPGRADEMENT US	INVP2624 IZ ERP Upgradement Software	\$169,271	\$16,868	\$1,380
271	USRP 631 Project	USRP 631 Project Part of USSC-12-033	\$0	\$0	\$0
272	INVP Project Work	INVP Project Work	\$256,948	\$0	\$0
273	INVP 1242B - KPI Metrics	INVP 1242B - KPI Metrics	\$170,092	\$0	\$0
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$69,392	\$0	\$0
275	Total IS		\$145,720,734	\$82,731,211	\$5,162,779
276	Per Report				

Normalizing Adjustment for Projects placed in service from forecast report

280	INVP 4420 US CN OMS FocalPoint Infrastructure Upd				
281	INVP 4649 HANA License Costs	FY18 Plan	\$76,335	\$114,372	\$9,413
282	INVP 4649 HANA License Costs	FY18 Plan	\$435,578	\$590,444	\$48,594
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	\$374,315	\$507,400	\$41,789
284	INVP 4683 RSA Token refresh	FY18 Plan	\$69,222	\$81,633	\$6,718
285	INVP 4684 CPE Backup	Tech. Modernization	\$54,585	\$792,429	\$65,217
286	INVP 4575 Software Defined Networking	Tech. Modernization	\$59,368	\$67,531	\$5,958
287	INVP 4677 Application monitoring, Network/IDS, Oper	Tech. Modernization	\$27,321	\$43,067	\$3,944
288			1,638,725	2,198,876	180,803
289					
290					
291					
292					
			147,459,458	64,928,087	5,343,582

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

09/01/19										08/31/20										8/23/00%									
Line	Investment Name	Description	INVP #	Work Order	NECO	Bill Period	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co														
293	INVP 4302 M11.2 Systemic Improvement	FY18 Plan	4400	90000156074	YES	09/20	\$8,354,545	\$0	\$8,354,545	07/10/17	120	\$6,544,953	\$5,708,939	\$6,126,666	8/23/00%														
294	INVP 4400 Annual IIR & Payroll Mandatory Service Pack Upgrade (HRS&P)	Mandate	4397	90000156074	YES	09/20	\$131,564	\$1,133,456	\$1,265,000	08/14/17	84	\$888,512	\$707,798	\$796,151	8/23/00%														
295	INVP 4397 Arlio TLS and CI Update	FY18 Plan	4397	90000179463	YES	09/20	\$423,275	\$1,039,000	\$1,462,275	08/26/17	120	\$1,093,520	\$1,023,593	\$1,096,706	8/23/00%														
296	INVP 4464 Data Visualization	FY18 Plan	4464	90000181341	YES	09/20	\$6,062,970	\$2,005,119	\$8,068,089	09/30/17	84	\$8,858,669	\$4,706,385	\$5,282,677	8/23/00%														
297	INVP 4421 - New Arrestage Forgiveness Plan	Mandate	4421	90000185451	NO	03/16	\$0	\$447,000	\$447,000	02/01/18	84	\$345,893	\$32,036	\$313,964	8/23/00%														
298	INVP 3956 WIFI for Fleet Services Diagnostic Laptops	FY18 Plan	3956	90000182134	YES	03/52	\$515,644	\$329,121	\$844,765	11/01/17	84	\$623,517	\$502,836	\$563,177	8/23/00%														
299	INVP 441 IAD Distributed Generation Portal	Mandate	441A+B	90000179919	YES	C198	\$2,521,972	\$1,606,514	\$4,128,486	11/30/17	84	\$3,096,565	\$2,506,581	\$2,801,473	8/23/00%														
300	INVP 4124 Auto Remote Net Meter	Mandate	4124	90000167406	YES	C198	\$1,446,917	\$594,827	\$2,041,744	11/30/17	84	\$1,531,308	\$1,239,630	\$1,385,469	8/23/00%														
301	INVP 4307 US Win7 Refresh Ph 3	Tech. Modernization	4307	90000175959	YES	09/20	\$13,133,973	\$483,484	\$13,617,457	12/31/17	84	\$10,581,732	\$8,429,855	\$9,402,540	8/23/00%														
302	INVP 4652 US Video Conferencing upgrade for RW	Tech. Modernization	4652	90000182162	YES	09/20	\$1,388,097	\$0	\$1,388,097	12/31/17	60	\$1,058,752	\$741,112	\$899,922	8/23/00%														
303	INVP 4695 Enterprise Lids	Tech. Modernization	4695	90000183053	YES	09/20	\$431,477	\$815,696	\$1,247,003	12/31/17	60	\$851,899	\$581,972	\$716,680	8/23/00%														
304	INVP 4695 Enterprise Lids	Tech. Modernization	4695	90000183053	YES	09/20	\$431,477	\$815,696	\$1,247,003	12/31/17	60	\$851,899	\$581,972	\$716,680	8/23/00%														
305	INVP 4572 Call Center Upgrade	Tech. Modernization	4572	90000182166	YES	09/20	\$277,285	\$211,213	\$488,498	12/31/17	60	\$392,665	\$274,866	\$333,765	8/23/00%														
306	INVP 4645 Refresh of network equipment at Verizon supported Sites (transf)	Tech. Modernization	4645	90000182165	YES	09/20	\$270,339	\$94,405	\$364,744	12/31/17	60	\$243,162	\$170,214	\$206,688	8/23/00%														
307	INVP 4392 PMH	Tech. Modernization	4392	90000183489	YES	09/20	\$194,930	(\$1,296)	\$264,555	12/31/17	84	\$201,413	\$163,648	\$182,531	8/23/00%														
308	INVP 4687 Network Tx, NB-MTC	Tech. Modernization	4687	90000182169	YES	09/20	\$194,930	\$15,981	\$210,910	12/31/17	60	\$140,607	\$98,425	\$119,516	8/23/00%														
309	INVP 3614D1 Ent Network Security	Cyber Security	3614D1	90000141765	YES	09/20	\$8,449,386	\$1,433,885	\$10,283,271	01/31/18	84	\$7,957,293	\$6,488,254	\$7,222,774	8/23/00%														
310	INVP 3614B7 CNI Network Security	Cyber Security	3614B7	90000141753	YES	09/20	\$2,734,702	\$1,433,885	\$4,168,587	03/31/18	84	\$3,324,944	\$2,729,432	\$3,027,188	8/23/00%														
311	INVP 3614E4 US CNI Security I&E	Cyber Security	3614E4	90000172406	YES	09/20	\$1,375,059	\$0	\$1,375,059	03/31/18	84	\$1,096,773	\$900,336	\$998,555	8/23/00%														
312	INVP 1395 US Mobile Device Refresh	FY18 Plan	4395	90000184599	YES	09/20	\$105,733	\$4,387,211	\$4,492,944	03/31/18	60	\$3,219,943	\$2,321,354	\$2,770,649	8/23/00%														
313	INVP 1348 US SAP Infrastructure Landscape	FY18 Plan	4348	90000185525	YES	09/20	\$772,984	\$2,276,083	\$2,999,067	03/31/18	60	\$2,149,321	\$1,459,518	\$1,849,425	8/23/00%														
314	INVP 1188 Agile System Stabilize	FY18 Plan	4188	90000176078	YES	G188	\$453,849	\$1,005,656	\$1,459,505	03/31/18	84	\$1,164,129	\$955,629	\$1,059,879	8/23/00%														
315	INVP 4486 US Midx-Item Enterprise Edition (IEE)	FY18 Plan	4486	90000181573	YES	G188	\$420,559	\$713,300	\$1,133,859	03/31/18	84	\$952,244	\$781,693	\$866,969	8/23/00%														
316	INVP 4588 US SAP S&P Manager Upgrade	FY18 Plan	4588	90000182175	YES	09/20	\$303,412	\$450,000	\$753,412	03/31/18	84	\$588,292	\$432,145	\$510,218	8/23/00%														
317	INVP 5318 New Medical System	FY18 Plan	5318	90000185436	YES	09/20	\$5913	\$288,342	\$292,654	03/31/18	84	\$233,427	\$191,619	\$212,533	8/23/00%														
319	All Companies Physical Security Replacements - FY18	Physical Security	N/A	90000180292	YES	09/20	\$1,701,013	\$1,515,640	\$3,216,653	03/31/18	84	\$2,565,664	\$2,106,142	\$2,335,903	8/23/00%														
320	New England Companies Physical Security Replacements - FY18	Physical Security	N/A	90000180294	NO	G285	\$436,847	\$501,000	\$486,847	03/31/18	84	\$388,518	\$318,769	\$353,544	8/23/00%														
321	INVP 4680 WAP Density deployment	Tech. Modernization	4680	90000182163	YES	09/20	\$515,579	\$2,030,554	\$2,546,133	03/31/18	60	\$1,824,729	\$1,315,502	\$1,570,116	8/23/00%														
322	INVP 4364 Wireless Network	Tech. Modernization	4364	90000176079	YES	09/20	\$2,174,320	\$47,500	\$2,221,820	03/31/18	84	\$1,772,166	\$1,454,763	\$1,613,465	8/23/00%														
323	INVP 4280 US VSTG Bandwidth Ph2	Tech. Modernization	4280	90000176460	YES	09/20	\$2,074,174	\$15,000	\$2,089,174	03/31/18	84	\$1,666,565	\$1,367,911	\$1,517,138	8/23/00%														
324	INVP 4289 US Network Improvement	Tech. Modernization	4289	90000178447	YES	09/20	\$1,179,702	\$35,845	\$1,215,547	03/31/18	84	\$969,544	\$795,894	\$882,971	8/23/00%														
325	INVP 4676 Hix D.C Improvement Server Refresh	Tech. Modernization	4676	90000182183	YES	09/20	\$761,465	\$88,217	\$849,682	03/31/18	60	\$608,939	\$439,002	\$523,971	8/23/00%														
326	INVP 4688 Legacy DMZ Firewall	Tech. Modernization	4688	90000182173	YES	09/20	\$463,771	\$25,399	\$489,170	03/31/18	60	\$350,732	\$252,738	\$301,655	8/23/00%														

Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reams
Existing Service Company Capital Software allocated to Operating Companies as R
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Year Began	Return on Asset Basis	Total Return	Year Amortization	Rate Year 2 NECO of Return	Rate Year 2 NECO of Return	Rate Year 2 NECO of Return
293	INV P 4302 M112 Systemic Improvement	\$504,225	(\$137,189)	\$367,035	\$835,454	2.8497%	\$10,459	\$3,398
294	INV P 4400 Annual HR & Payroll/Mandatory Service Pack Upgrade (HRSP)	\$65,688	(\$137,189)	\$48,269	\$180,714	2.8497%	\$1,376	\$5,150
295	INV P 4397 Aruba TLS and CI Update	\$90,259	(\$22,233)	\$68,036	\$146,228	2.8497%	\$1,939	\$4,167
296	INV P 4464 Data Visualization	\$434,764	(\$108,701)	\$326,064	\$1,152,584	2.8497%	\$9,292	\$32,845
297	INV P 4421 - New Arrangement Forgiveness Plan	\$25,839	(\$6,389)	\$19,450	\$63,857	32.3577%	\$6,294	\$20,663
298	INV P 3956 WHF for Fleet Services Diagnostic Laptops	\$446,349	(\$11,608)	\$334,742	\$120,681	0.0000%	\$0	\$0
299	INV P 4411 AB Distributed Generation Portal	\$230,561	(\$58,173)	\$172,389	\$589,784	0.0000%	\$0	\$0
300	INV P 4124 Auto Remote Net Meter	\$114,024	(\$29,355)	\$84,669	\$291,678	0.0000%	\$0	\$0
301	INV P 4307 US Win 7 Refresh Ph 3	\$773,828	(\$194,402)	\$579,427	\$1,945,351	2.8497%	\$16,512	\$55,437
302	INV P 4652 US Video Conferencing upgrade for RW	\$14,084	(\$18,251)	\$5,813	\$317,619	2.8497%	\$1,591	\$9,181
303	INV P 4655 Enterprise Laptops	\$25,160	(\$14,332)	\$10,828	\$43,828	2.8497%	\$1,249	\$7,108
304	INV P 4654 Enterprise Laptops	\$25,160	(\$14,332)	\$10,828	\$43,828	2.8497%	\$1,249	\$7,108
305	INV P 4577 CallMe	\$27,469	(\$6,769)	\$20,700	\$117,800	2.8497%	\$590	\$3,357
306	INV P 4645 Refurb of network equipment at Verizon supported Sites (transf)	\$17,010	(\$4,192)	\$12,819	\$72,940	2.8497%	\$365	\$2,079
307	INV P 4392 PPMI	\$15,022	(\$3,724)	\$11,248	\$37,765	2.8497%	\$321	\$1,076
308	INV P 4687 Network Tx,NB-MTC	\$9,836	(\$2,424)	\$7,412	\$42,182	2.8497%	\$211	\$1,202
309	INV P 3614D1 Ent Network Security	\$594,434	(\$146,987)	\$447,447	\$1,469,039	2.8497%	\$12,751	\$41,864
310	INV P 3614B7 CNI Network Security	\$249,138	(\$61,816)	\$187,321	\$595,512	2.8497%	\$5,338	\$16,970
311	INV P 3614E4 US CNI Security I&E	\$82,181	(\$20,391)	\$61,790	\$196,437	2.8497%	\$1,761	\$5,598
312	INV P 4395 US Mobile Device Refresh	\$228,024	(\$55,562)	\$172,462	\$98,589	2.8497%	\$4,915	\$25,607
313	INV P 4348 US SAP Infrastructure Landscape	\$152,208	(\$37,088)	\$115,120	\$599,813	2.8497%	\$5,281	\$17,093
314	INV P 4188 Agile System Stabilize	\$87,228	(\$21,643)	\$65,585	\$208,501	3.0099%	\$1,974	\$6,276
315	INV P 4348 US MDX-Jira Enterprise Edition (EE)	\$11,352	(\$17,704)	\$5,348	\$170,551	0.0000%	\$0	\$0
316	INV P 4348 US MDX-Jira Enterprise Edition (EE)	\$11,352	(\$17,704)	\$5,348	\$170,551	0.0000%	\$0	\$0
317	INV P 4348 US SAP Manager Upgrade	\$14,142	(\$4,492)	\$9,650	\$43,373	2.8497%	\$386	\$1,236
318	INV P 3188 US SAP Manager Upgrade	\$14,142	(\$4,492)	\$9,650	\$43,373	2.8497%	\$386	\$1,236
319	All Companies Physical Security Replacements - FY18	\$192,245	(\$47,700)	\$144,545	\$459,522	2.8497%	\$375	\$1,191
320	New England Companies Physical Security Replacements - FY18	\$250,097	(\$7,220)	\$242,877	\$69,550	11.8663%	\$2,425	\$7,710
321	INV P 4680 WAP Density deployment	\$129,221	(\$31,487)	\$97,734	\$509,227	2.8497%	\$2,785	\$14,512
322	INV P 4364 Wireless Network	\$132,788	(\$32,948)	\$99,840	\$317,403	2.8497%	\$2,845	\$9,045
323	INV P 4280 US VSTG Bandwidth Ph2	\$124,860	(\$30,081)	\$93,880	\$298,453	2.8497%	\$2,675	\$8,805
324	INV P 4280 US Network Improvement	\$72,648	(\$18,025)	\$54,622	\$173,650	2.8497%	\$1,557	\$4,949
325	INV P 4676 Hx DC Improvement Server Refresh	\$43,123	(\$10,508)	\$32,615	\$169,936	2.8497%	\$929	\$4,843
326	INV P 4688 Legacy DMZ Firewalls	\$24,826	(\$6,049)	\$18,777	\$97,834	2.8497%	\$355	\$2,788

Distribution														
Line	Investment Name	Rate Year 2 Distribution Allocation	Rate Year 2 Return	Rate Year 2 Return	Rate Year 2 Depreciation	Rate Year 2 Total	Less IF A		Amortization Period	Tax Expensing	Bons			
							Salary & Wage Allocator	Rate Year 2						
293	8063242 M112 Systems Improvement	8.366%	\$30,716	\$69,916	\$69,916	\$13,746	\$13,746	\$86,885	36	6,998,661	50%			
294	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRSP)	8.366%	\$43,039	\$16,459	\$16,459	\$16,459	\$16,459	\$16,459	36		50%			
295	INVP 4397 Archa T1.S and C1 Update	8.366%	\$5,694	\$12,237	\$12,237	\$2,449	\$2,449	\$15,881	36		50%			
296	INVP 4396 Vendor Management System	8.366%	\$13,156	\$27,978	\$27,978	\$5,798	\$5,798	\$33,776	36		50%			
297	INVP 4211 New Vendor Freightman Plan	67.622%	\$13,156	\$43,149	\$43,149	\$7,368	\$7,368	\$48,653	36		40%			
298	INVP 8965 WH for Fiber Services Diagnostic Laptops	0.0000%	\$0	\$0	\$0	\$0	\$0	\$0	36		50%			
299	INVP 4411 AB Distribution Generation Portal	14.2200%	\$24,514	\$83,867	\$83,867	\$14,805	\$14,805	\$93,576	36	272,043	50%			
300	INVP 4124 Annual Remote Net Meter	14.2200%	\$12,040	\$12,040	\$12,040	\$47,730	\$47,730	\$46,206	36	603,191	50%			
301	INVP 4307 US Wind T Refresh PH 3	8.366%	\$48,490	\$162,798	\$162,798	\$28,862	\$28,862	\$182,426	36		50%			
302	INVP 4632 US Value Conferencing upgrade for RW	8.366%	\$4,671	\$26,580	\$26,580	\$3,252	\$3,252	\$26,982	36		50%			
303	INVP 4693 Enterprise Labs	8.366%	\$5,668	\$20,873	\$20,873	\$3,589	\$3,589	\$21,188	36		50%			
304	INVP 4693 Enterprise Labs	8.366%	\$5,628	\$12,167	\$12,167	\$2,157	\$2,157	\$12,653	36		50%			
305	INVP 4577 Call Manager Upgrade	8.366%	\$14,732	\$58,588	\$58,588	\$1,583	\$1,583	\$10,007	36		50%			
306	INVP 4577 Call Manager Upgrade	8.366%	\$20,100	\$73,160	\$73,160	\$2,560	\$2,560	\$3,541	36		50%			
307	INVP 4692 PPMI	8.366%	\$621	\$3,530	\$3,530	\$560	\$560	\$3,583	36		50%			
308	INVP 4687 Network T-XB-MTC	8.366%	\$920	\$122,938	\$122,938	\$18,949	\$18,949	\$138,474	36		40%			
309	INVP 861401 Eni Network Security	8.366%	\$37,445	\$49,836	\$49,836	\$56,365	\$56,365	\$56,365	36		40%			
310	INVP 861487 CNI Network Security	8.366%	\$15,676	\$2,952	\$2,952	\$16,439	\$16,439	\$18,658	36		40%			
311	INVP 8614E4 US CNI Security I&E	8.366%	\$5,171	\$14,433	\$14,433	\$5,199	\$5,199	\$17,284	36		40%			
312	INVP 4395 US Mobile Refresh	8.366%	\$9,634	\$58,196	\$58,196	\$8,173	\$8,173	\$51,657	36		40%			
313	INVP 4348 US SAP Infrastructure Landscape	8.366%	\$9,634	\$18,462	\$18,462	\$3,315	\$3,315	\$20,954	36		40%			
314	INVP 4188 Aging System Stabilize	8.8547%	\$5,807	\$8,173	\$8,173	\$25,499	\$25,499	\$29,376	36		40%			
315	INVP 4395 US SAP Infrastructure Landscape	10.0000%	\$8,173	\$25,499	\$25,499	\$4,635	\$4,635	\$29,376	36		40%			
316	INVP 4500 PPMI	8.366%	\$1,442	\$6,621	\$6,621	\$29,376	\$29,376	\$29,376	36		40%			
317	INVP 4885 US SAP Solution Manager Upgrade	8.366%	\$1,142	\$3,630	\$3,630	\$6,621	\$6,621	\$4,120	36		40%			
318	INVP 3718 New Medical System	8.366%	\$1,106	\$3,499	\$3,499	\$6,628	\$6,628	\$3,971	36		40%			
319	All Companies Physical Security Replacements - PY18	8.366%	\$12,066	\$38,455	\$38,455	\$6,905	\$6,905	\$43,646	36		40%			
320	New England Companies Physical Security Replacements - PY18	22.0728%	\$4,829	\$15,352	\$15,352	\$2,757	\$2,757	\$17,424	36		40%			
321	INVP 4680 WAP Density deployment	8.366%	\$8,179	\$42,615	\$42,615	\$6,938	\$6,938	\$43,855	36		40%			
322	INVP 4364 Wireless Network	8.366%	\$8,355	\$26,562	\$26,562	\$4,770	\$4,770	\$30,145	36		40%			
323	INVP 4280 US VSTIG Bandwidth Ph2	8.366%	\$7,856	\$24,976	\$24,976	\$4,485	\$4,485	\$28,348	36		40%			
324	INVP 4280 US Network Improvement	8.366%	\$4,571	\$14,332	\$14,332	\$2,609	\$2,609	\$16,494	36		40%			
325	INVP 4683 US DMZ Firewall Refresh	8.366%	\$1,571	\$8,187	\$8,187	\$1,333	\$1,333	\$8,476	36		40%			

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reams
Existing Service Company Capital Software allocated to Operating Companies as R
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Range Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Assets
293	INVP-4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRSP)	\$677,942	\$8,304,309	\$8,554,545	\$8,429,427	\$2,275,599	\$1,810,151	\$2,455,606	\$2,277,879	\$608,656	\$1,666,943	\$171,189
294	INVP-4397 Active TLS and CUI Update	\$731,138	\$1,218,132	\$1,265,000	\$1,241,566	\$339,196	\$736,488	\$557,202	\$466,845	\$127,542	\$211,654	\$174,149
295	INVP-4464 Data Visualization	\$4,034,045	\$1,299,816	\$1,408,008	\$1,353,957	\$399,901	\$929,455	\$438,683	\$565,569	\$399,873	\$270,028	\$22,223
296	INVP-4421 - New Aresage Forgiveness Plan	\$178,800	\$387,406	\$847,000	\$417,203	\$13,980	\$2,209,120	\$3,361,704	\$2,785,412	\$760,974	\$1,220,784	\$108,701
298	INVP-3956 WJIF for Fleet Services Diagnostic Laptops	\$422,383	\$750,912	\$844,765	\$797,839	\$217,969	\$221,248	\$164,964	\$133,036	\$36,345	\$77,634	\$6,389
299	INVP-441 IAB Distributed Generation Portal	\$1928,222	\$3,700,035	\$4,128,486	\$3,914,261	\$1,069,376	\$1,032,122	\$1,621,905	\$1,227,013	\$562,500	\$706,836	\$58,173
300	INVP-4124 Auto Remote Net Meter	\$719,277	\$1,881,921	\$2,041,744	\$1,961,832	\$555,973	\$510,436	\$882,114	\$666,275	\$179,294	\$356,678	\$29,355
301	INVP-4307 US Win 7 Refresh Ph 3	\$608,729	\$12,104,558	\$13,617,457	\$12,861,008	\$3,513,627	\$3,242,252	\$5,187,603	\$4,214,927	\$1,151,518	\$2,621,099	\$194,402
302	INVP-4652 US Video Conferencing upgrade for RW	\$94,049	\$1,411,660	\$1,588,957	\$1,499,879	\$409,667	\$529,406	\$845,905	\$688,176	\$188,000	\$221,757	\$18,251
303	INVP-4693 Enterprise Lab	\$625,542	\$1,108,532	\$1,247,083	\$1,177,808	\$321,717	\$415,694	\$665,111	\$525,403	\$142,688	\$174,139	\$14,532
304	INVP-4574 Mobile Device	\$294,499	\$221,560	\$584,908	\$406,230	\$154,759	\$254,101	\$314,132	\$255,732	\$60,726	\$82,246	\$6,760
305	INVP-4574 Call and Text	\$182,372	\$24,221	\$164,744	\$144,482	\$84,113	\$121,481	\$194,530	\$158,056	\$43,181	\$50,932	\$4,192
307	INVP-4392 FPMH	\$132,178	\$24,985	\$264,355	\$249,670	\$68,210	\$62,942	\$100,707	\$81,824	\$22,354	\$45,856	\$3,774
308	INVP-4687 Network Tx-NB-MTC	\$105,455	\$187,478	\$210,910	\$199,194	\$54,420	\$70,303	\$112,486	\$91,395	\$24,969	\$29,451	\$2,424
309	INVP-36147 Ent Network Security	\$4,113,208	\$8,912,305	\$10,283,271	\$9,597,788	\$2,622,116	\$2,325,978	\$3,795,017	\$3,060,497	\$836,128	\$1,785,988	\$146,987
310	INVP-361487 CN1 Network Security	\$1,667,435	\$3,612,831	\$4,168,587	\$3,890,709	\$1,062,942	\$843,643	\$1,439,135	\$1,141,399	\$311,850	\$751,111	\$61,816
311	INVP-3614E4 US CNI Security J&E	\$550,024	\$1,191,736	\$1,375,059	\$1,283,397	\$339,624	\$278,286	\$474,723	\$376,504	\$102,861	\$247,763	\$20,391
312	INVP-4395 US Mobile Device Refresh	\$1,797,178	\$3,893,945	\$4,492,944	\$4,193,444	\$1,145,649	\$1,273,001	\$2,171,500	\$1,722,295	\$470,531	\$675,118	\$55,562
313	INVP-4348 US SAP Infrastructure Landscape	\$1,199,627	\$2,599,231	\$2,999,067	\$2,799,149	\$764,728	\$849,736	\$1,440,549	\$1,149,642	\$314,082	\$450,645	\$37,088
314	INVP-4188 Aging System Stabilize	\$583,802	\$1,264,924	\$1,459,505	\$1,362,215	\$372,157	\$295,376	\$303,877	\$399,626	\$109,178	\$262,979	\$21,643
315	INVP-3486 US MDS-Iron Enterprise Edition (IEE)	\$477,544	\$1,034,694	\$1,193,859	\$1,114,276	\$304,420	\$241,614	\$412,106	\$256,890	\$89,306	\$215,114	\$17,004
316	INVP-4581 US SAP Security Manager Upgrade	\$121,445	\$262,134	\$302,633	\$282,373	\$62,472	\$66,436	\$102,429	\$73,737	\$22,713	\$45,706	\$4,502
317	INVP-3718 New Medical System	\$117,062	\$253,638	\$292,644	\$273,146	\$73,146	\$69,228	\$101,035	\$80,132	\$21,892	\$25,739	\$2,340
319	All Companies Physical Security Replacements - FY18	\$1,286,661	\$2,787,809	\$3,216,653	\$3,002,231	\$820,210	\$650,989	\$1,110,531	\$880,750	\$240,621	\$579,589	\$47,700
320	New England Companies Physical Security Replacements - FY18	\$194,739	\$421,941	\$486,847	\$454,394	\$124,140	\$398,529	\$168,078	\$133,303	\$36,418	\$87,722	\$7,220
321	INVP-4680 WAP Density Deployment	\$1,018,453	\$2,206,683	\$2,546,133	\$2,376,408	\$649,235	\$721,404	\$1,230,631	\$976,018	\$266,648	\$382,587	\$31,487
322	INVP-4364 Wireless Network	\$888,728	\$1,925,607	\$2,221,820	\$2,073,714	\$566,539	\$449,654	\$797,057	\$608,356	\$166,203	\$400,336	\$32,948
323	INVP-4280 US VSTEG Bandwidth Ph2	\$835,670	\$1,810,645	\$2,089,174	\$1,949,910	\$532,715	\$422,809	\$721,262	\$572,036	\$156,280	\$376,435	\$30,981
324	INVP-4289 US Network Improvement	\$486,219	\$1,053,490	\$1,215,547	\$1,134,519	\$309,951	\$246,004	\$419,653	\$332,828	\$90,929	\$219,022	\$18,025
325	INVP-4676 Hix D.C Improvement Server Refresh	\$339,873	\$776,466	\$849,682	\$793,042	\$216,659	\$240,743	\$410,680	\$325,711	\$88,984	\$127,675	\$10,508
326	INVP-4688 Legacy DMZ Firewalls	\$195,668	\$423,954	\$489,170	\$456,562	\$124,733	\$138,598	\$236,432	\$187,515	\$51,229	\$73,504	\$6,049

8.2300%

27.3200%

08/31/20

09/01/19

27.3200%

08/31/20

09/01/19

Narragansett Electric Company and Narragansett Gas Company d/ba National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	INVP #	Work Order	NECO	Bill Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period	09/01/2019 Balance		08/31/2020 Balance		Average Balance	Service Co Return
										09/01/2019 Balance	08/31/2020 Balance	09/01/2019 Balance	08/31/2020 Balance		
327	INVP 4674 Log Logic									\$312,144	\$312,144	\$225,034	\$225,034	\$268,589	8,2300%
328	INVP 4274 VSTIG Hardware Refresh									\$435,550	\$435,550	\$331,118	\$331,118	\$435,550	8,2300%
329	INVP 4374 VSTIG Hardware Refresh									\$380,633	\$380,633	\$293,118	\$293,118	\$380,633	8,2300%
330	INVP 4705 - NG Labs									\$0	\$0	\$0	\$0	\$0	8,2300%
331	INVP 4398 Storms Refresh Upgrade									\$9,550,263	\$9,550,263	\$7,351,117	\$7,351,117	\$9,550,263	8,2300%
332	INVP 4408 Loc Alarm Systems Replacement Delivery									\$5,027,139	\$5,027,139	\$3,862,118	\$3,862,118	\$5,027,139	8,2300%
333	INVP 4408 Loc Alarm Systems Replacement Delivery									\$5,027,139	\$5,027,139	\$3,862,118	\$3,862,118	\$5,027,139	8,2300%
334	INVP 4401 ICE Replacement									\$1,308,851	\$1,308,851	\$99,3018	\$99,3018	\$1,308,851	8,2300%
335	INVP 4401 ICE Replacement									\$1,308,851	\$1,308,851	\$99,3018	\$99,3018	\$1,308,851	8,2300%
336	INVP 4217 US SAP Business Planning									\$2,522,000	\$2,522,000	\$1,981,571	\$1,981,571	\$2,522,000	8,2300%
337	INVP 4217 US SAP Business Planning									\$2,522,000	\$2,522,000	\$1,981,571	\$1,981,571	\$2,522,000	8,2300%
338	INVP 4217 US SAP Business Planning									\$2,522,000	\$2,522,000	\$1,981,571	\$1,981,571	\$2,522,000	8,2300%
339	INVP 4568 US ON-EAMS Lifecycle Hardware and Software Upgrade									\$3,106,634	\$3,106,634	\$2,457,482	\$2,457,482	\$3,106,634	8,2300%
340	INVP 4480 US Control Gas System Operating Procedure (SOP) Upgrade									\$593,595	\$593,595	\$461,667	\$461,667	\$593,595	8,2300%
341	INVP 3986 Cascade Electric Application Upgrade Project									\$276,786	\$276,786	\$223,214	\$223,214	\$276,786	8,2300%
342	Cloud Security (Cloud Access Security Broker)									\$949,000	\$949,000	\$735,214	\$735,214	\$949,000	8,2300%
343	DevOps Incident Response									\$173,333	\$173,333	\$138,666	\$138,666	\$173,333	8,2300%
344	INVP 4398 Substation Monitoring Database/ARMS									\$480,000	\$480,000	\$360,000	\$360,000	\$480,000	8,2300%
345	INVP 4398 Substation Monitoring Database/ARMS									\$480,000	\$480,000	\$360,000	\$360,000	\$480,000	8,2300%
346	INVP 4462 - Content Licenses									\$953,333	\$953,333	\$777,333	\$777,333	\$953,333	8,2300%
347	INVP 4462 - Content Licenses									\$953,333	\$953,333	\$777,333	\$777,333	\$953,333	8,2300%
348	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)									\$501,191	\$501,191	\$410,066	\$410,066	\$501,191	8,2300%
349	INVP 4462 Compulapole Enhancements to Support Inspection Types									\$533,571	\$533,571	\$426,856	\$426,856	\$533,571	8,2300%
350	Regulatory Mandates - FY18									\$2,729,000	\$2,729,000	\$2,183,645	\$2,183,645	\$2,729,000	8,2300%
351	INVP 4261 Service Now - Release 3									\$305,488	\$305,488	\$240,774	\$240,774	\$305,488	8,2300%
352	INVP 4267 - WAN Bandwidth Upgrades									\$191,096	\$191,096	\$156,870	\$156,870	\$191,096	8,2300%
353	INVP 4269 RAS VPN Re-Platform/Mobile									\$600,000	\$600,000	\$480,000	\$480,000	\$600,000	8,2300%
354	INVP 4270 RSA Re-platform									\$311,111	\$311,111	\$248,889	\$248,889	\$311,111	8,2300%
355	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)									\$238,889	\$238,889	\$191,111	\$191,111	\$238,889	8,2300%
356	INVP 4493 Monitoring and Alerting									\$300,000	\$300,000	\$240,000	\$240,000	\$300,000	8,2300%
357	INVP 4493 Monitoring and Alerting									\$300,000	\$300,000	\$240,000	\$240,000	\$300,000	8,2300%
358	INVP 4714 LEADS PH Migration Projects 1									\$186,667	\$186,667	\$149,333	\$149,333	\$186,667	8,2300%
359	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement									\$244,649	\$244,649	\$195,719	\$195,719	\$244,649	8,2300%
360	INVP 4759 ATC and Synchro Breakdowns & Auditors									\$352,000	\$352,000	\$281,600	\$281,600	\$352,000	8,2300%
361	INVP 4760 Mainframe DR Machine									\$465,833	\$465,833	\$372,666	\$372,666	\$465,833	8,2300%

Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as R
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Year Return	Return on Account Taxes	Total Return	Year Amortization	Rate Year 2 Allocation	Rate Year 2 NECO G Rent-Return	Rate Year 2 NECO G Rent- Depn
327	INVP 4674 Log Logic	\$22,105	(\$5,386)	\$16,719	\$87,110	2.8497%	\$476	\$2,482
328	INVP 4274 VSTIG Hardware Refresh	\$19,324	(\$4,709)	\$14,616	\$76,153	2.8497%	\$477	\$2,170
329	INVP 4705 - NGT Labs	\$5,064	(\$1,234)	\$3,830	\$19,955	2.8497%	\$109	\$69
330	INVP 4398 Storm/Sched Upgrade	\$37,278	(\$14,500)	\$22,778	\$1,357,609	4.5389%	\$19,607	\$61,880
331	INVP 4408 Doc Mgmt Systems Replacement - Delivery	\$379,317	(\$94,953)	\$284,364	\$864,179	2.8499%	\$8,171	\$24,798
332	INVP 4409 Doc Mgmt Systems Replacement - Deployment	\$1,145,611	(\$284,364)	\$861,247	\$1,145,611	2.8499%	\$11,456	\$34,370
333	INVP 4461 UTM-51 Intrusion Detection Migration	\$85,866	(\$35,710)	\$50,156	\$186,364	2.8497%	\$2,002	\$5,325
334	INVP 4491 KITE Replacement	\$217,540	(\$38,760)	\$178,780	\$689,544	2.8497%	\$5,095	\$19,660
335	INVP 4222 Governance Risk & Compliance (GRC) Optimization/Upgrade	\$177,909	(\$30,963)	\$146,946	\$360,286	2.8497%	\$4,188	\$10,267
336	INVP 4217 US SAP Business Planning	\$189,177	(\$33,181)	\$155,996	\$377,857	2.8497%	\$4,445	\$10,768
337	All Companies Physical Security Replacements - FY 19	\$59,006	(\$10,349)	\$48,657	\$17,857	2.8497%	\$1,387	\$3,359
338	New England Companies Physical Security Replacements - FY 19	\$165,736	(\$2,935)	\$162,801	\$33,429	11.0863%	\$1,530	\$3,706
339	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Upgrade	\$237,193	(\$42,808)	\$194,386	\$49,152	0.0000%	\$0	\$0
340	INVP 4481 US Control-Gas System Operating Procedure (SOP) Upgrade	\$29,207	(\$7,302)	\$21,904	\$77,429	7.2790%	\$1,594	\$5,656
341	INVP 3986 Cascade Electric Application Upgrade Project	\$20,575	(\$5,153)	\$15,422	\$53,571	0.0000%	\$0	\$0
342	Cloud Security (Cloud Access Security Broker)	\$66,087	(\$16,231)	\$49,856	\$292,000	2.8497%	\$1,421	\$8,321
343	Develop Robust Incident Response	\$15,911	(\$3,997)	\$11,914	\$40,000	2.8497%	\$340	\$1,140
344	INVP 4592 Substation Monitoring Database/RMS	\$35,469	(\$8,752)	\$26,717	\$89,143	0.0000%	\$0	\$0
345	INVP 4492 Gas Capital Investment Planning Tool	\$33,846	(\$6,810)	\$27,036	\$1,811	2.8497%	\$1,811	\$5,438
346	INVP 4602 - Concur Expenses	\$71,217	(\$17,610)	\$53,607	\$176,000	2.8497%	\$1,528	\$5,016
347	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)	\$37,498	(\$9,288)	\$28,210	\$91,126	2.8497%	\$804	\$2,397
348	INVP 4462 Computer Enhancements to Support Inspection Types	\$26,454	(\$6,553)	\$19,901	\$64,286	0.0000%	\$0	\$0
349	Regulatory Mandates - FY 18	\$163,100	(\$40,469)	\$122,631	\$389,857	2.8497%	\$3,495	\$11,110
351	INVP 4261 Service Now - Release 3	\$22,890	(\$5,680)	\$17,211	\$54,714	2.8497%	\$490	\$1,559
352	INVP 4267 - WAN Bandwidth Upgrades	\$144,319	(\$3,553)	\$140,766	\$34,226	2.8497%	\$307	\$975
353	INVP 4269 RAS/VPN Re-Platform Mobile	\$30,451	(\$7,420)	\$23,031	\$120,000	2.8497%	\$656	\$5,420
354	INVP 4270 RSA Re-Platform	\$18,594	(\$4,614)	\$13,980	\$44,444	2.8497%	\$398	\$1,267
355	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)	\$16,917	(\$4,123)	\$12,795	\$66,667	2.8497%	\$365	\$1,400
356	INVP 4495 Monitoring and Alerting	\$17,930	(\$4,449)	\$13,481	\$42,857	2.8497%	\$384	\$1,221
357	INVP 4496 Process Automation Projects 1	\$8,449	(\$2,061)	\$6,388	\$20,000	2.8497%	\$167	\$534
358	INVP 4714 ERM Platform	\$31,297	(\$7,526)	\$23,771	\$131,335	2.8497%	\$478	\$1,515
359	INVP 4740 VSTIG Hardware Refresh - IISX Card Replacement	\$124,16	(\$3,025)	\$90,391	\$48,910	2.8497%	\$268	\$1,384
360	INVP 4750 MTC and Synchro Broadband & Audiotape	\$17,865	(\$4,353)	\$13,512	\$70,400	2.8497%	\$385	\$2,006
361	INVP 4760 Mainframe DR Machine	\$32,989	(\$8,038)	\$24,950	\$130,000	2.8497%	\$711	\$3,705

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reimbursements
Existing Service Company Capital Software are allocated to Operating Companies as R
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Distribution

Line	Investment Name	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 2 Total	Amortization Period	Tax Expensing	Booms Rate
327	INVP 4674 Log Logic	8.366%	\$1,399	\$7,290	\$1,187	\$7,402	36		40%
328	INVP 4274 VSTIG Hardware Refresh	8.366%	\$1,223	\$6,373	\$1,038	\$6,538	36		40%
329	INVP 4705 - NG Labs	8.366%	\$521	\$1,670	\$272	\$1,719	36		40%
330	INVP 4308 Storms Rchd Upgrade	13.3010%	\$57,391	\$180,576	\$32,506	\$205,460	36	1,555,563	40%
331	INVP 4408 Doc Mgmt System Replacement - Delivery	8.4285%	\$24,001	\$72,638	\$13,228	\$85,601	36		40%
332	INVP 4409 Customer Contact Center/SSDC Technology Upgrade	8.366%	\$14,961	\$45,474	\$3,376	\$48,850	36		40%
333	INVP 4431 Unit 51 Transformer Migration	8.366%	\$5,970	\$15,638	\$2,936	\$18,578	36		40%
334	INVP 4491 ICE Replacement	8.366%	\$14,961	\$57,705	\$9,926	\$62,740	36		40%
335	INVP 4222 Governance Risk & Compliance (GRC) Optimization Upgrade	8.366%	\$12,297	\$31,151	\$5,798	\$36,650	36		30%
336	INVP 4217 US SAP Business Planning	8.366%	\$13,053	\$31,621	\$6,103	\$38,573	36		30%
337	All Companies Physical Security Replacements - FY19	8.366%	\$4,072	\$9,863	\$1,903	\$12,031	36		30%
338	New England Companies Physical Security Replacements - FY19	22.0728%	\$3,046	\$7,379	\$1,424	\$9,001	36		30%
339	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Upgrade	9.3700%	\$18,214	\$42,086	\$8,237	\$52,063	36		30%
340	INVP 4480 US Control Gas System Operating Procedure (SOP) Upgrade	0.0000%	\$0	\$0	\$0	\$0	36		50%
341	INVP 3986 Cascade Electric Application Upgrade Project	15.0279%	\$2,318	\$8,051	\$1,416	\$8,952	36		50%
342	Cloud Security (Cloud Access Security Broker)	8.366%	\$4,172	\$24,436	\$5,908	\$24,901	36		50%
343	Develop Robust Incident Response	8.366%	\$997	\$3,347	\$593	\$3,751	36		50%
344	INVP 3982 Substation Monitoring-DrillerARMS	23.2768%	\$6,171	\$31,780	\$5,684	\$23,283	36		40%
345	INVP 4492 Capital Investment Planning Tool	8.366%	\$4,486	\$14,729	\$2,625	\$16,590	36		40%
346	INVP 4662 - Circuit Licenses	8.366%	\$4,486	\$14,729	\$2,625	\$16,590	36		40%
347	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)	8.366%	\$2,361	\$7,626	\$1,364	\$8,622	36		40%
348	INVP 4462 Compupack Enhancements to Support Inspection Types	15.1269%	\$3,010	\$9,724	\$1,740	\$10,995	36		40%
349	Regulatory Mandates - FY18	8.366%	\$10,262	\$32,625	\$5,858	\$37,029	36		40%
350	INVP 4261 Service Now - Release 3	8.366%	\$1,440	\$4,579	\$822	\$5,197	36		40%
351	INVP 4267 - WAN Bandwidth Upgrades	8.366%	\$901	\$2,864	\$514	\$3,251	36		40%
352	INVP 4269 RAS VPN Re-Platform/Mobile	8.366%	\$1,927	\$10,042	\$1,635	\$10,335	36		40%
353	INVP 4270 RSA Re-platform	8.366%	\$1,170	\$5,719	\$668	\$4,221	36		40%
354	INVP 4279 Cmix Infrastructure Upgrade (Xenapp and NetScaler)	8.366%	\$1,071	\$5,579	\$908	\$5,741	36		40%
355	INVP 4403 Monitoring and Alerting	8.366%	\$1,128	\$3,587	\$644	\$4,071	36		40%
356	INVP 4707 Business Continuity and Disaster Recovery Projects 1	8.366%	\$1,681	\$5,122	\$732	\$5,484	36		40%
357	INVP 4714 BMD Projects	8.366%	\$1,681	\$5,122	\$732	\$5,484	36		40%
358	INVP 4714 BMD Projects	8.366%	\$1,681	\$5,122	\$732	\$5,484	36		40%
359	INVP 4749 VSTIG Hardware Refresh- IDS Cirtl Replacement	8.366%	\$786	\$4,095	\$667	\$4,714	36		40%
360	INVP 4759 MTC and Synapse Boardrooms & Auditoriums	8.366%	\$1,131	\$5,891	\$959	\$6,063	36		40%
361	INVP 4760 Mainframe DR Machine	8.366%	\$2,083	\$10,879	\$1,771	\$11,196	36		40%

Line	Investment Name	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2		Rate Year 2 NECO G Rate-Return Depn
						NECO G	NECO G Rate-Return Depn	
362	RNP P-761, US Foundation/Holding Renewal	\$79,791	(\$24,264)	\$3,527	\$32,750	2.8097%	\$2,055	\$6,161
363	RNP P-762, US Foundation/Holding Renewal	\$79,791	(\$24,264)	\$3,527	\$32,750	2.8097%	\$2,055	\$6,161
364	RNP P-440, Information Upgrade, Mainframe/Replacement Program	\$206,389	(\$51,045)	\$15,345	\$483,023	1.0000%	\$0	\$0
365	RNP P-449, Information Upgrade, Mainframe/Replacement Program	\$182,337	(\$45,290)	\$16,945	\$428,571	7.2700%	\$9,068	\$31,106
366	RNP P-479 US Control Gas Electronic Bulletin Board (EBB) Upgrade	\$2,423.36	(\$607.44)	\$18,254	\$54,571	1.0000%	\$0	\$0
367	RNP P-4487 Changes to ACIS for PMCC Civil Vendor Billing	\$3,047.78	(\$5,543)	\$24,935	\$66,327	2.8097%	\$711	\$1,890
368	RNP P-478 - Dev Test to Cloud	\$1,069.93	(\$5,581)	\$16,112	\$42,857	2.8097%	\$479	\$1,221
369	VC - Metro Tech. Auditorium VCD	\$8,206	(\$1,492)	\$6,711	\$17,857	2.8097%	\$191	\$509
370	Perimeter Enhancements	\$6,564	(\$1,194)	\$5,771	\$14,286	2.8097%	\$153	\$407
371	RNP P-4481 US MODS-Energy Accounting System (EAS) migration to Wholes	\$14,179.1	(\$25,786)	\$116,005	\$308,571	1.0000%	\$0	\$0
372	RNP P-4482 US MODS-Energy Accounting System (EAS) migration to Wholes	\$14,179.1	(\$25,786)	\$116,005	\$308,571	1.0000%	\$0	\$0
373	RNP P-4483 US MODS-Energy Accounting System (EAS) migration to Wholes	\$14,179.1	(\$25,786)	\$116,005	\$308,571	1.0000%	\$0	\$0
374	Enterprise Centralized Patch Management	\$33,802	(\$6,237)	\$27,665	\$71,429	2.8097%	\$786	\$2,056
375	Endanetials Package	\$33,802	(\$6,237)	\$27,665	\$71,429	2.8097%	\$786	\$2,056
376	Virtualized Browser	\$1,029.81	(\$3,118)	\$13,783	\$35,714	2.8097%	\$393	\$1,011
377	RNP P-4362 Legacy DMZ migration to oSTIG	\$16,208	(\$1,911)	\$8,776	\$21,429	2.8097%	\$239	\$611
378	RNP P-4489 Application Performance Enhancements	\$24,318.14	(\$45,294)	\$198,911	\$507,871	2.8097%	\$5,657	\$14,473
379	RNP P-4490 Active Directory Improvements	\$7,171.46	(\$3,185)	\$13,061	\$33,714	2.8097%	\$398	\$1,018
380	RNP P-4715 ENM Licenses	\$45,295	(\$8,409)	\$36,886	\$94,286	2.8097%	\$1,050	\$2,687
381	RNP P-4715 ENM Licenses	\$45,295	(\$8,409)	\$36,886	\$94,286	2.8097%	\$1,050	\$2,687
382	RNP P-4715 ENM Licenses	\$45,295	(\$8,409)	\$36,886	\$94,286	2.8097%	\$1,050	\$2,687
383	US Mail Integration	\$70,543	(\$12,371)	\$58,166	\$142,857	2.8097%	\$1,600	\$4,077
384	Secure Baseline Security Phase 1	\$56,634	(\$9,822)	\$46,613	\$114,286	2.8097%	\$1,328	\$3,257
385	Identity & Access Management: Fine Grain Access Management (Unified P	\$11,636.36	(\$30,257)	\$90,139	\$237,714	2.8097%	\$2,740	\$6,717
386	Identity & Access Management: Privileged Access Management	\$97,735	(\$16,040)	\$80,935	\$197,114	2.8097%	\$2,291	\$5,617
387	RNP US CN Security Enhancements Phase 1	\$11,636.36	(\$30,257)	\$90,139	\$237,714	2.8097%	\$2,740	\$6,717
388	RNP P-4477 STORMS Capital Cost Estimates	\$54,741	(\$9,527)	\$45,214	\$110,857	3.0009%	\$1,361	\$3,337
389	Endpoint Seaming (Tutor)	\$164,502	(\$28,885)	\$135,649	\$238,571	2.8097%	\$3,866	\$9,363
390	RNP P-740QC Customer Bill Redesign	\$1,070.80	(\$1,344.34)	\$124,334	\$301,164	4.3000%	\$3,384	\$11,000
391	RNP P-4465 US SAP-FFRC on Hant (POH)	\$15,127.71	(\$26,352)	\$128,352	\$331,600	2.8097%	\$3,355	\$8,600
392	RNP P-4465 US SAP-FFRC on Hant (POH)	\$15,127.71	(\$26,352)	\$128,352	\$331,600	2.8097%	\$3,355	\$8,600
393	Mobile Application Development Platform (MADP)	\$13,442	(\$22,373)	\$111,669	\$274,286	2.8097%	\$3,521	\$9,140
394	Wireless LAN Management Tools	\$10,082	(\$1,705)	\$8,377	\$20,000	2.8097%	\$855	\$2,219
395	RNP P-4377 Data Core Migration & Capacity Increase	\$61,258	(\$10,744)	\$50,513	\$122,354	2.8097%	\$1,439	\$3,487
396	RNP P-4495 Monitoring and Alerting	\$35,761	(\$6,272)	\$29,489	\$71,429	2.8097%	\$840	\$2,056
397	RNP P-4562 US SAP- Business Warehouse (BW) Consolidation to HANA Ent	\$169,223	(\$29,681)	\$139,542	\$338,000	2.8097%	\$3,977	\$9,632
398	RNP P-4708 Business Innovation Project 2	\$24,093.2	(\$42,258)	\$198,674	\$481,230	2.8097%	\$5,662	\$13,714
399	RNP P-4709 Data Core Consolidation efforts	\$14,3045	(\$25,090)	\$117,756	\$283,714	2.8097%	\$3,361	\$8

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid Service Company Reits

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reels
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line		Investment Name	Description	NPV #	Work Order	NECO	BillPool	Inception to Date \$	Forecast to Complete	HTY	In Service	Amortization Period	09/30/2020 Balance	06/30/2021 Balance	Average Balance	Service Co Return
1		Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	N/A	9000006388	YES	G012	\$1,258,446	\$0	\$1,258,446	03/01/12	84	\$0	\$0	\$0	8.23%
2		INVP N/A-Talent Management	INVP N/A-Talent Management	N/A	9000004109	YES	G012	\$208,232	\$0	\$208,232	03/01/11	84	\$0	\$0	\$0	8.23%
3		INVP N/A-IT Asset Management	INVP N/A-IT Asset Management	N/A	9000004110	YES	G012	\$208,232	\$0	\$208,232	03/01/11	84	\$0	\$0	\$0	8.23%
4		INVP N/A-IT Asset Management	INVP N/A-IT Asset Management	N/A	9000004111	YES	G012	\$208,232	\$0	\$208,232	03/01/11	84	\$0	\$0	\$0	8.23%
5		IN 1642- Radio Standardization Cons	IN 1642- Radio Standardization Cons Capitalized Software	1642	9000009527	YES	G012	\$1,030,793	\$0	\$1,030,793	11/01/15	84	\$28,195	\$28,195	\$10,819	8.23%
6		INVP 4133 - UJ Stabilization	INVP 4133 - UJ Stabilization	4133	9000016306	NO	G203	\$1,301,644	\$0	\$1,301,644	03/01/16	84	\$20,219	\$20,219	\$10,867	8.23%
7		INVP2924B PowerPlan Phase 2	INVP2924B PowerPlan Phase 2	3294B	9000016306	NO	G203	\$677,092	\$0	\$677,092	03/01/16	84	\$24,619	\$24,619	\$19,456	8.23%
8		USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	USFP	9000013746	YES	G012	\$244,374	\$0	\$244,374	03/01/15	84	\$62,366	\$62,366	\$24,911	8.23%
9		FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	USFP	9000007938	YES	G012	\$4,536,067	\$0	\$4,536,067	11/01/12	120	\$996,588	\$996,588	\$766,846	8.23%
10		FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	USFP	9000007938	YES	G012	\$4,536,067	\$0	\$4,536,067	11/01/12	120	\$996,588	\$996,588	\$766,846	8.23%
11		SCHANN STREAM - DESIGN CAPEX	SCHANN STREAM - DESIGN CAPEX - Capitalized Software	USFP	9000007940	YES	G012	\$1,441,354	\$0	\$1,441,354	11/01/12	120	\$168,158	\$168,158	\$240,226	8.23%
12		SCHANN STREAM - DESIGN CAPEX	SCHANN STREAM - DESIGN CAPEX - Capitalized Software	USFP	9000007940	YES	G012	\$1,441,354	\$0	\$1,441,354	11/01/12	120	\$168,158	\$168,158	\$240,226	8.23%
13		EHRT - RPS	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	USFP	9000007940	YES	G012	\$1,030,127	\$0	\$1,030,127	11/01/12	120	\$121,115	\$121,115	\$173,921	8.23%
14		1642 - Radio Standardization Cons	Capitalized Software- EHRT - RPS	1642	9000009526	YES	G012	\$906,402	\$0	\$906,402	11/01/12	120	\$106,387	\$106,387	\$151,067	8.23%
15		INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	4218	9000009526	YES	G012	\$14,956,768	\$0	\$14,956,768	12/01/15	120	\$7,652,303	\$7,652,303	\$6,366,608	8.23%
16		INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	4218	9000009526	YES	G012	\$14,956,768	\$0	\$14,956,768	12/01/15	120	\$7,652,303	\$7,652,303	\$6,366,608	8.23%
17		INVP 3302 - Access Violation Management	INVP 3302 - Access Violation Management	3302	9000017659	YES	G012	\$3,046,091	\$0	\$3,046,091	07/01/14	84	\$362,701	\$362,701	\$181,351	8.23%
18		INVP 3302 - Access Violation Management	INVP 3302 - Access Violation Management	3302	9000017659	YES	G012	\$3,046,091	\$0	\$3,046,091	07/01/14	84	\$362,701	\$362,701	\$181,351	8.23%
19		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
20		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
21		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
22		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
23		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
24		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
25		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
26		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
27		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
28		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
29		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
30		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
31		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
32		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
33		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
34		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
35		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
36		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
37		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
38		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
39		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
40		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
41		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
42		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
43		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
44		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
45		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
46		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
47		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
48		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
49		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
50		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
51		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
52		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
53		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
54		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
55		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
56		INVP 2807 - Email Value Mgmt Rptg	INVP 2807 - Email Value Mgmt Rptg	2807	9000015427	YES	G186	\$2,023,624	\$0	\$2,023,624	03/01/15	84	\$173,437	\$173,437	\$169,621	8.23%
57		INVP 1172 - AMAG Upgrades	INVP 1172 - AMAG Upgrades	1172	9000017228	YES	G020	\$61,728,118	\$0	\$61,728,118	11/01/16	84	\$2,772,896	\$2,772,896	\$2,334,902	8.23%

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Software Company Return
Existing Software Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Year Return	Return on Asset Taxes	Total Return	Year Amortization	Rate Year 3 Allocation	Rate Year 3 NECO G Rent - Dep'n	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocator
1	Desktop (email, AD & SharePort)		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
2	INVP/NA-Talent Management		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
3	CDH Acct Initiation		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
4	INVP/1548-Non-Interval Collect Sys - C		\$1,078	(\$294)	\$783	\$26,185	2.86%	\$22	\$746	\$22,191
5	IN 1642-Radio Standardization Cons	Capitalized Software	\$986	(\$245)	\$741	\$16,663	2.86%	\$19	\$532	\$1,962
6	INVP/4133 - U Stabilization		\$15,432	(\$4,350)	\$11,082	\$86,727	0.00%	\$0	\$0	\$0
7	INVP/2548 PowerPlan Phase 2		\$2,083	\$1,720	\$3,803	\$34,911	2.86%	\$90	\$895	\$2,822
8	USFP-160n Delivery - R1		\$83,079	(\$17,265)	\$65,813	\$450,507	2.72%	\$1,248	\$3,652	\$35,835
9	FRANKE STREAM - DESIGN CAPEX - Capitalized Software		\$17,711	(\$5,401)	\$12,310	\$144,335	2.72%	\$391	\$1,202	\$12,213
10	FRANKE STREAM - DESIGN CAPEX - Capitalized Software		\$19,316	(\$5,401)	\$13,915	\$176,171	2.72%	\$1,282	\$1,282	\$13,915
11	SOFTMAN STREAM - DESIGN CAPEX - Capitalized Software		\$23,940	(\$5,401)	\$18,539	\$176,171	2.72%	\$1,282	\$1,282	\$18,539
12	SOLUTION DEL - DESIGN CAPEX		\$14,433	(\$3,197)	\$11,236	\$90,640	2.72%	\$246	\$2,466	\$11,236
13	EHRT - BPS		\$694,697	(\$169,739)	\$424,958	\$1,406,677	2.72%	\$11,962	\$40,693	\$37,690
14	IN 1642 - Radio Standardization Cons - Capitalized Software		\$14,925	(\$4,079)	\$10,846	\$362,201	2.86%	\$309	\$10,336	\$30,363
15	INVP/4218 - Barbed Work Order		\$184,006	(\$50,287)	\$133,719	\$368,961	2.72%	\$3,640	\$10,362	\$32,668
16	INVP/3922 - Access Violation Mgmt		\$154,446	(\$42,196)	\$112,251	\$326,369	2.72%	\$2,054	\$6,879	\$27,664
17	USFP Release 3 Finance		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
18	INVP/3615 Success Enterprise Report		\$7,328	(\$2,002)	\$5,326	\$89,036	0.00%	\$0	\$0	\$0
19	INVP/2997 Earned Value Mgmt Rptg - Capitalized Software		\$2,957	(\$369)	\$2,587	\$71,654	0.00%	\$0	\$0	\$0
20	Inspect System Resources/Hand-Sch		\$64	(\$19)	\$45	\$1,562	4.56%	\$2	\$71	\$208
21	Meier Test Equipment		\$1,278	(\$349)	\$929	\$26,615	0.00%	\$0	\$0	\$0
22	UHF Spectrum Purchase Project		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
23	Cascade Phase I Project 2 of 2 Bill Pool 231		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
24	EDOT-Customer Management-OM NEW03		\$204	(\$56)	\$148	\$4,658	0.00%	\$0	\$0	\$0
25	INVP/2900C - GridForce SaaS Ph2		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
26	INVP/3905 - EJ Ward Upgrade		\$22,898	(\$6,289)	\$16,609	\$87,631	0.00%	\$0	\$0	\$0
27	INVP/3905 - EJ Ward Upgrade		\$22,898	(\$6,289)	\$16,609	\$87,631	0.00%	\$0	\$0	\$0
28	INVP/2070 Security I/O & Event Mgm		\$22,363	(\$6,099)	\$16,264	\$250,372	2.86%	\$462	\$1,355	\$1,355
29	RFP 3614C1 - US End User Initiated Secure Fila Email Transfer		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
30	INVP/4265 - US End User Device Refresh		\$24,365	(\$6,957)	\$17,408	\$111,050	2.86%	\$125	\$344	\$1,472
31	INVP/4265 - US End User Device Refresh		\$24,365	(\$6,957)	\$17,408	\$111,050	2.86%	\$125	\$344	\$1,472
32	CIS Consolidation		\$0	(\$14,37)	(\$14,37)	\$246,616	0.00%	\$0	\$0	\$0
33	Combine Meter Reading Routes		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
34	INVP/0953 - Bill Pool 231		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
35	IN0823 Security Enhance Project		\$7,610	(\$2,079)	\$5,531	\$92,468	2.86%	\$198	\$2,635	\$463
36	INVP/2951 - Legal Hold Automation		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
37	INVP/0845		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
38	LIM/ZEMA Project		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
39	INVP/3076-CAIS Address Hygiene		\$265	(\$72)	\$192	\$6,435	2.86%	\$5	\$163	\$539
40	INVP/2881 US Security Awareness		\$736	(\$201)	\$535	\$17,885	2.86%	\$15	\$510	\$445
41	INVP/2927 US Desktop Refresh		\$7,242	(\$1,079)	\$6,163	\$32,000	2.86%	\$160	\$912	\$2,678
42	INVP/2927 US Desktop Refresh		\$42,055	(\$11,489)	\$30,566	\$101,096	2.86%	\$871	\$1,492	\$2,598
43	IN 1182 GAS TRANSPORT SYS - Capitalized Software		\$8,725	(\$2,384)	\$6,341	\$212,019	0.00%	\$0	\$0	\$0
44	TPFER00099		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
45	TPFER00099		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
46	INVP/3982 - NYS Pipeline Safety CMS		\$47,858	(\$13,075)	\$34,783	\$211,456	0.00%	\$0	\$0	\$0
47	INVP/1548 Meter Reading System Con		\$13,809	(\$3,773)	\$10,036	\$167,786	3.46%	\$590	\$5,855	\$791
48	INVP/3882 - NYS Pipeline Safety CMS		\$654	(\$173)	\$481	\$27,244	0.00%	\$0	\$0	\$0
49	USFP-Business Readiness - R1		\$27,714	(\$7,711)	\$20,003	\$62,044	2.72%	\$648	\$5,487	\$17,620
50	Contract Center Call Recording		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
51	Contract Center Call Recording		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
52	INVP/3378 Ruben Goods Testing		\$4,660	(\$1,273)	\$3,387	\$66,626	0.00%	\$0	\$0	\$0
53	INVP/3378 Ruben Goods Testing		\$4,660	(\$1,273)	\$3,387	\$66,626	0.00%	\$0	\$0	\$0
54	WO for Capital Opgs-FFA		\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
55	OM/NEW02-Simc Order Proc		\$19	(\$5)	\$14	\$464	0.00%	\$0	\$0	\$0
56	INVP/2577C - AcFM Software Upgrade		\$60,990	(\$19,121)	\$40,869	\$27,615	0.00%	\$0	\$0	\$0
57	INVP/1172 - AMAG Upgrades		\$180,162	(\$52,489)	\$127,673	\$675,588	2.86%	\$3,980	\$24,952	\$11,698

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

09/01/20

08/31/21

Line	Investment Name	Description	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	08/01/2020 Balance	08/31/2021 Balance	Average Balance
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$0	36		50%	\$629,223	\$1,258,446	\$1,258,446	\$1,258,446
2	NVP N/A Talent Management	NVP N/A Talent Management	\$0	36		100%	\$208,232	\$208,232	\$208,232	\$208,232
3	CDH Asset Initiation	CDH Asset Initiation	\$0	36		50%	\$258,070	\$516,140	\$516,140	\$516,140
4	NVP 0846 - NVP 0846	CDH Asset Initiation	\$1,949	36		50%	\$48,931	\$97,863	\$97,863	\$97,863
5	NVP 1642 - Radio Standardization Cons	Capitalized Software - Capitalized Software	\$0	36		50%	\$1,046,691	\$2,093,383	\$2,093,383	\$2,093,383
6	NVP 1642 - Radio Standardization Cons	Capitalized Software - Capitalized Software	\$0	36		50%	\$2,093,383	\$4,186,767	\$4,186,767	\$4,186,767
7	NVP 1642 - Radio Standardization Cons	Capitalized Software - Capitalized Software	\$0	36		50%	\$2,093,383	\$4,186,767	\$4,186,767	\$4,186,767
8	NVP 2808B - USFP Phase 2	NVP 2808B - USFP Phase 2	\$2,673	36		50%	\$2,673	\$2,673	\$2,673	\$2,673
9	NVP 2808B - USFP Phase 2	NVP 2808B - USFP Phase 2	\$2,673	36		50%	\$2,673	\$2,673	\$2,673	\$2,673
10	USFP Tech Delivery - R1	Capitalized Software - USFP Tech Delivery - R1	\$26,966	36		50%	\$2,297,534	\$4,595,067	\$4,595,067	\$4,595,067
11	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX	\$11,698	36		50%	\$2,701,677	\$5,403,354	\$5,403,354	\$5,403,354
12	USFP - PMO.DD - Capitalized Software	USFP - PMO.DD - Capitalized Software	\$38,309	36		50%	\$2,389,866	\$4,779,732	\$4,779,732	\$4,779,732
13	SCHAHN STREAM - DESIGN CAPEX	SCHAHN STREAM - DESIGN CAPEX - Capitalized Software	\$8,352	36		50%	\$519,003	\$1,038,007	\$1,038,007	\$1,038,007
14	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$7,292	36		50%	\$453,201	\$906,402	\$906,402	\$906,402
15	EHRT - BPS	Capitalized Software - EHRT - BPS	\$140,510	36		50%	\$14,956,768	\$29,913,537	\$29,913,537	\$29,913,537
16	N 1642 - Radio Standardization Cons	N 1642 - Radio Standardization Cons - Capitalized Software	\$26,960	36		50%	\$3,046,691	\$6,093,383	\$6,093,383	\$6,093,383
17	NVP 4218 - Blanket Work Order	NVP 4218 - Blanket Work Order	\$38,243	36		50%	\$1,944,808	\$3,889,617	\$3,889,617	\$3,889,617
18	NVP 3922 - Access Violation Mgmt	NVP 3922 - Access Violation Mgmt	\$32,089	36		50%	\$1,651,845	\$3,303,690	\$3,303,690	\$3,303,690
19	USFP R3 Finance	USFP Release 3 Finance	\$0	36		50%	\$0	\$0	\$0	\$0
20	Capitalized Software NVP 3615 Success Enterprise Mgmt	Capitalized Software NVP 3615 Success Enterprise Mgmt	\$12,324	36		50%	\$311,627	\$623,254	\$623,254	\$623,254
21	NVP 2997 Earned Value Mgmt Rptg - Capitalized Software	NVP 2997 Earned Value Mgmt Rptg - Capitalized Software	\$0,655	36		50%	\$301,798	\$603,597	\$603,597	\$603,597
22	Imped System Resources/Hand/Softw	Capitalized Software	\$185	36		50%	\$3,123	\$6,246	\$6,246	\$6,246
23	Meier Test Equipment	Meier Test Equipment Capitalized Software	\$6,015	36		50%	\$61,154	\$122,308	\$122,308	\$122,308
24	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$0	36		100%	\$2,116,624	\$2,116,624	\$2,116,624	\$2,116,624
25	Cascade Phase 1 Project 2 of 2	Cascade Phase 1 Project 2 of 2	\$0	36		100%	\$588,773	\$588,773	\$588,773	\$588,773
26	Capitalized Software	Capitalized Software	\$653	36		50%	\$104,115	\$208,231	\$208,231	\$208,231
27	NVP 2960C - GridForce SaaS Phase 2 Implementation	NVP 2960C - GridForce SaaS Phase 2 Implementation	\$0	36		50%	\$0	\$0	\$0	\$0
28	NVP 3055 - EJ Ward Upgrade	NVP 3055 - EJ Ward Upgrade	\$0	36		50%	\$306,708	\$613,418	\$613,418	\$613,418
29	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$411,338	\$822,677	\$822,677	\$822,677
30	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$19,283	36		50%	\$1,928,300	\$3,856,601	\$3,856,601	\$3,856,601
31	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$0	\$0	\$0	\$0
32	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$0	\$0	\$0	\$0
33	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$0	\$0	\$0	\$0
34	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$0	\$0	\$0	\$0
35	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$0	\$0	\$0	\$0
36	NVP 2803 NMPC - C-Cure Conv to AMAG	Capitalized Software - NVP 2803 NMPC - C-Cure Conv to AMAG	\$0	36		50%	\$0	\$0	\$0	\$0
37	NVP 0846 - NVP 0846	CDH Asset Initiation	\$7,081	36		50%	\$258,070	\$516,140	\$516,140	\$516,140
38	LIWZEMA Project	LIWZEMA Project	\$0	36		50%	\$402,988	\$805,977	\$805,977	\$805,977
39	NVP 3076-CAS Address Hygiene	NVP 3076-CAS Address Hygiene	\$479	36		50%	\$1,951,140	\$3,902,280	\$3,902,280	\$3,902,280
40	NVP 2801 US Security Awareness	NVP 2801 US Security Awareness	\$1,331	36		50%	\$266,393	\$532,787	\$532,787	\$532,787
41	NVP 2807 US Desktop Refresh	NVP 2807 US Desktop Refresh	\$2,692	36		50%	\$1,788,486	\$3,576,972	\$3,576,972	\$3,576,972
42	NVP 2802B Identity & Access Mgt Pr	NVP 2802B Identity & Access Mgt Pr	\$39,130	36		50%	\$890,480	\$1,780,960	\$1,780,960	\$1,780,960
43	N 1182 GAS TRANSPORT SYS - Capitalized Software	N 1182 GAS TRANSPORT SYS - Capitalized Software	\$0	36		50%	\$1,122,190	\$2,244,380	\$2,244,380	\$2,244,380
44	TXFER00099	DATA WAREHOUSE	\$0	36		50%	\$2,328,852	\$4,657,704	\$4,657,704	\$4,657,704
45	TXFER00099	NYS Pipeline Safety CMS Regulatory Compliance	\$0	36		50%	\$740,094	\$1,480,189	\$1,480,189	\$1,480,189
46	NVP 3882 - NYS Pipeline Safety CMS	NVP 3882 - NYS Pipeline Safety CMS	\$12,105	36		50%	\$552,606	\$1,105,213	\$1,105,213	\$1,105,213
47	NVP 1546B Meier Reading System Con	NVP 1546B Meier Reading System Con	\$0	36		50%	\$19,069	\$38,138	\$38,138	\$38,138
48	NVP 3882 - NYS Pipeline Safety CMS	NVP 3882 - NYS Pipeline Safety CMS	\$16,295	36		50%	\$1,010,219	\$2,020,438	\$2,020,438	\$2,020,438
49	USFP-Business Readiness - R1	USFP-Business Readiness - R1	\$0	36		50%	\$190,736	\$381,473	\$381,473	\$381,473
50	Contact Centers Call Recording	Contact Centers Call Recording	\$0	36		50%	\$0	\$0	\$0	\$0
51	EHRT - Supply Chain	EHRT - Supply Chain	\$7,638	36		50%	\$186,197	\$372,394	\$372,394	\$372,394
52	NVP 3378 Rubber Goods Testing	NVP 3378 Rubber Goods Testing	\$0	36		50%	\$435,945	\$871,891	\$871,891	\$871,891
53	Bank Lease W Max F Opic Proj	Bank Lease W Max F Opic Proj	\$0	36		50%	\$7,411,737	\$14,823,475	\$14,823,475	\$14,823,475
54	OTIC Capital Capg-PPA	OTIC Capital Capg-PPA	\$0	36		50%	\$0	\$0	\$0	\$0
55	NVP 5076C - AMAG Software Upgrade	NVP 5076C - AMAG Software Upgrade	\$0	36		50%	\$1,930,702	\$3,861,404	\$3,861,404	\$3,861,404
56	NVP 5076C - AMAG Software Upgrade	NVP 5076C - AMAG Software Upgrade	\$0	36		50%	\$1,930,702	\$3,861,404	\$3,861,404	\$3,861,404
57	NVP 1172 - AMAG Upgrades	Capitalized Software - NVP 1172 AMAG Upgrades	\$73,356	36		50%	\$3,064,559	\$6,129,118	\$6,129,118	\$6,129,118

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

27.32% (9/01/20) 08/31/21 27.32%

8.23%

Line	Investment Name	Description	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$343,807	\$1,259,446	\$1,259,446	\$1,259,446	\$343,807	\$0	\$0
2	INVP N/A - Talent Management	INVP N/A - Talent Management	\$59,889	\$208,232	\$208,232	\$208,232	\$59,889	\$0	\$0
3	CDM-Hoist Installation	CDM-Hoist Installation	\$14,010	\$15,160	\$15,160	\$15,160	\$14,010	\$0	\$0
4	INVP N/A - Non-Internal Callout Sys C	Capitalized Software	\$30,481	\$1,070,598	\$1,070,598	\$1,070,598	\$30,481	\$3,010	\$294
5	INVP N/A - Non-Internal Callout Sys C	Capitalized Software	\$4,525	\$1,070,598	\$1,070,598	\$1,070,598	\$4,525	\$0	\$0
6	INVP 1433 - LI Standardization Cons	INVP 1433 - LI Standardization Cons	\$428,223	\$1,070,598	\$1,070,598	\$1,070,598	\$428,223	\$0	\$0
7	INVP2048B Provider Phase 2	INVP2048B Provider Phase 2	\$48,752	\$1,070,598	\$1,070,598	\$1,070,598	\$48,752	\$2,652	\$436
8	USFP-Team Delivery - R1	USFP-Team Delivery - R1	\$68,735	\$1,070,598	\$1,070,598	\$1,070,598	\$68,735	\$0	\$0
9	FINANCE STREAM - DESIGN CAPEX	Capitalized Software - USFP Tech Delivery - R1	\$1,255,372	\$3,699,459	\$3,699,459	\$3,699,459	\$1,255,372	\$200,220	\$17,220
10	USFP - PMO-DD - Capitalized Software	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	\$303,778	\$1,129,081	\$1,129,081	\$1,129,081	\$303,778	\$1,045,144	\$65,630
11	USFP - PMO-DD - Capitalized Software	USFP - PMO-DD - Capitalized Software	\$7,170	\$24,684	\$24,684	\$24,684	\$7,170	\$28,148	\$6,401
12	SICHAN STREAM - DESIGN CAPEX	SICHAN STREAM - DESIGN CAPEX - Capitalized Software	\$263,616	\$813,199	\$813,199	\$813,199	\$263,616	\$1,084,083	\$17,844
13	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$247,689	\$710,015	\$710,015	\$710,015	\$247,689	\$206,357	\$3,367
14	EHR1 - BPS	Capitalized Software - EHR1 - BPS	\$4,086,169	\$7,104,485	\$7,104,485	\$7,104,485	\$4,086,169	\$2,145,249	\$159,739
15	1642 - Radio Standardization Cons	IN 1642 - Radio Standardization Cons - Capitalized Software	\$832,366	\$2,618,900	\$2,618,900	\$2,618,900	\$832,366	\$49,546	\$4,078
16	INVP 2218 - Blanket Work Order	INVP 2218 - Blanket Work Order	\$1,062,642	\$1,459,604	\$1,459,604	\$1,459,604	\$1,062,642	\$611,019	\$50,287
17	USFP 3822 - Access Violation Mgmt	INVP 3822 - Access Violation Management	\$891,640	\$1,222,844	\$1,222,844	\$1,222,844	\$891,640	\$512,693	\$42,195
18	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INVP2615 Success Enterprise Report	Capitalized Software INVP 3615 Success Enterprise Mgmt	\$170,273	\$489,700	\$489,700	\$489,700	\$170,273	\$145,946	\$2,002
20	INVP 2987 Earned Value Mgmt Rng	INVP 2987 Earned Value Mgmt Rng - Capitalized Software	\$164,897	\$531,721	\$531,721	\$531,721	\$164,897	\$93,615	\$808
21	Inspect System Resources/HardSoft	Capitalized Software	\$7,170	\$24,684	\$24,684	\$24,684	\$7,170	\$28,148	\$6,401
22	Meier Test Equipment	Meier Test Equipment Capitalized Software	\$59,889	\$157,474	\$157,474	\$157,474	\$59,889	\$46,656	\$349
23	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$578,262	\$2,116,624	\$2,116,624	\$2,116,624	\$578,262	\$0	\$0
24	USFP 3822 - Access Violation Mgmt	Cascade Phase 1 Project 2 of 2 Bill Prod 231	\$169,853	\$588,773	\$588,773	\$588,773	\$169,853	\$160,853	\$0
25	EDOT-Customer Management-CA-NEW03	Capitalized Software	\$208,232	\$208,232	\$208,232	\$208,232	\$208,232	\$66,211	\$66
26	INVP2900C - GridForce SaaS Phase 2 Implementation	INVP2900C - GridForce SaaS Phase 2 Implementation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INVP 3865 - EJ Ward Upgrade	INVP 3865 - EJ Ward Upgrade	\$167,598	\$167,598	\$167,598	\$167,598	\$167,598	\$0	\$0
28	INVP3863 NMPC C-Cure Conv to AMAG	Capitalized Software - INVP3863 NMPC C-Cure Conv to AMAG	\$24,756	\$49,089	\$49,089	\$49,089	\$24,756	\$140,337	\$6,239
29	INVP 2970 Security Info & Event Mgmt	Capitalized Software - INVP 2970 Security Info & Event Mgmt	\$478,810	\$1,356,179	\$1,356,179	\$1,356,179	\$478,810	\$404,709	\$6,099
30	INVP 3814C1 - US Ext User Initiated Secure File Email Transfer	INVP 3814C1 - US Ext User Initiated Secure File Email Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	INVP 2638 - NISIG Bandwidth Increase	INVP 2638 - NISIG Bandwidth Increase	\$213,131	\$248,573	\$248,573	\$248,573	\$213,131	\$131,335	\$8,467
32	CIS Consolidation	CIS Consolidation	\$788,691	\$28,900,721	\$28,900,721	\$28,900,721	\$788,691	\$179,637	\$19,767
33	Combine Meter Reading Routes	Combine Meter Reading Routes	\$98,571	\$364,462	\$364,462	\$364,462	\$98,571	\$0	\$0
34	INVP 0845 - Bill Prod 231	Smallworld GIS/PowerOn 4.0 upgrade	\$1,182,205	\$4,345,552	\$4,345,552	\$4,345,552	\$1,182,205	\$0	\$0
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	\$85,578	\$313,244	\$313,244	\$313,244	\$85,578	\$0	\$0
36	INVP 2861 - Legal Hold Automation	INVP 2861 - Legal Hold Automation	\$726,835	\$678,672	\$678,672	\$678,672	\$726,835	\$25,282	\$2,079
37	INVP 0845	INVP 0845	\$126,602	\$464,135	\$464,135	\$464,135	\$126,602	\$0	\$0
38	LMIZEMA Project	LMIZEMA Project	\$170,096	\$402,088	\$402,088	\$402,088	\$170,096	\$0	\$0
39	INVP 3076-QAS Address Hygiene	Capitalized Software	\$73,840	\$232,598	\$232,598	\$232,598	\$73,840	\$0	\$0
40	INVP 2861 US Security Awareness	INVP 2861 US Security Awareness Cap Software	\$68,407	\$232,598	\$232,598	\$232,598	\$68,407	\$24,450	\$301
41	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$61,197	\$110,999	\$110,999	\$110,999	\$61,197	\$37,155	\$1,979
42	INVP 2862B Identity & Access Mgt Pr	INVP 2862B Identity & Access Mgt Pr	\$977,229	\$2,810,478	\$2,810,478	\$2,810,478	\$977,229	\$139,604	\$11,489
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$486,598	\$1,568,841	\$1,568,841	\$1,568,841	\$486,598	\$28,982	\$2,384
44	TXFER00099	FDC Enhancement (work order #R000002108)	\$513,470	\$2,245,459	\$2,245,459	\$2,245,459	\$513,470	\$0	\$0
45	DATA WAREHOUSE	DATA WAREHOUSE	\$536,242	\$2,328,852	\$2,328,852	\$2,328,852	\$536,242	\$0	\$0
46	INVP 3862 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$404,388	\$792,958	\$792,958	\$792,958	\$404,388	\$158,867	\$15,075
47	INVP 1549B Meter Reading System Con	Capitalized Software - INVP 1549B Meter Reading	\$329,874	\$922,853	\$922,853	\$922,853	\$329,874	\$45,639	\$3,773
48	INVP 3862 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$52,10	\$97,61	\$97,61	\$97,61	\$52,10	\$2,171	\$179
49	USFP-Business Readiness -R1	Capitalized Software - USFP-Business Readiness -R1	\$557,984	\$1,456,876	\$1,456,876	\$1,456,876	\$557,984	\$91,997	\$7,571
50	Contact Centers Call Recording	Contact Centers Call Recording	\$58,754	\$381,473	\$381,473	\$381,473	\$58,754	\$0	\$0
51	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$162,290	\$311,437	\$311,437	\$311,437	\$162,290	\$15,470	\$1,273
53	Bnk Lease WMA T OBE Proj	Bnk Lease WMA T OBE Proj	\$435,545	\$435,545	\$435,545	\$435,545	\$435,545	\$0	\$0
54	PRO for Capital Ogrpr-PA	PRO for Capital Ogrpr-PA	\$7,417,37	\$7,417,37	\$7,417,37	\$7,417,37	\$7,417,37	\$0	\$0
55	INVP 2872C - Access Violation Mgmt	INVP 2872C - Access Violation Mgmt	\$257,488	\$942,367	\$942,367	\$942,367	\$257,488	\$292,397	\$19,131
56	INVP 1772 - AMAG Upgrades	Capitalized Software - INVP 1772 AMAG Upgrades	\$1,674,475	\$3,586,422	\$3,586,422	\$3,586,422	\$1,674,475	\$657,695	\$52,469

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Software Company
Existing Software Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Year Return	Return on Asset Taxes	Total Return	Year Amortization	Rate Year 3 NECO G Allocation	Rate Year 3 NECO G Rent - Return	Rate Year 3 NECO G Rent - Depn	Rate Year 3 Allocation Rent Return	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocator	
58	INVP 3614G1 - US Reference Security	INVP 3614G1 - US Reference Security Architecture (Full)	\$4,409	(\$1,200)	\$3,205	\$19,482	2.85%	\$391	\$555	8.37%	\$268	\$1,636	\$269
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Management	\$16,230	(\$4,434)	\$11,796	\$197,202	3.77%	\$445	\$7435	6.94%	\$445	\$13,686	\$1,981
60	INVP 3914 - Bill Print Facility	Capitalized Software - INVP 3914 - Bill Print Facility Relocation Su	\$6,717	(\$2,381)	\$6,335	\$352,981	3.77%	\$239	\$1,711	6.94%	\$440	\$3,150	\$490
61	INVP3639 NY Retail Access	INVP3639 NY Retail Access Mandate	\$56,363	(\$16,218)	\$40,145	\$352,910	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
62	INVP586-21st Cent. FOR SYRACUSENB	INVP586-21st Cent. FOR SYRACUSENB	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
63	KPI Reporting Tool	KPI Reporting Tool	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
64	INVP235-Chat Choice Email Tracking	Capitalized Software	\$609	(\$166)	\$442	\$14,788	2.85%	\$13	\$421	8.37%	\$27	\$1,238	\$174
65	INVP 2367 US Desktop Refresh	INVP 2367 US Desktop Refresh	\$2,026	(\$554)	\$1,474	\$7,863	2.85%	\$42	\$228	8.37%	\$32	\$669	\$108
66	RI 1043 NE EMS Replacement	Capitalized Software- RI 1043 NE EMS Replacement	\$452,869	(\$123,759)	\$329,110	\$1,128,084	0.00%	\$0	\$0	22.42%	\$73,799	\$623,332	\$19,401
67	INVP 2367 US Desktop Refresh	INVP 2367 US Desktop Refresh	\$1,543	(\$400)	\$1,143	\$2,678	2.85%	\$205	\$1,085	8.37%	\$94	\$4,436	\$765
68	INVP 2367 US Desktop Refresh	INVP 2367 US Desktop Refresh	\$2,026	(\$554)	\$1,474	\$7,863	2.85%	\$42	\$228	8.37%	\$32	\$669	\$108
69	INVP 3682 - NY'S Protective Safety CMS	INVP 3682 - NY'S Protective Safety CMS	\$635	(\$171)	\$464	\$2,860	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	\$367,137	(\$100,902)	\$266,235	\$2,676,629	2.72%	\$7,260	\$72,821	8.47%	\$22,410	\$226,733	\$34,068
71	INVP 1381	Capitalized Software-USFP-Data Strategy - R1	\$106,144	(\$28,909)	\$77,235	\$77,382	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
72	USFP Test Procedure	USFP Test Procedure	\$4,279	(\$1,160)	\$3,119	\$31,196	2.72%	\$65	\$321	8.47%	\$264	\$65,669	\$9,650
73	USFP - Customer-DD	Capitalized Software	\$1,620	(\$433)	\$1,187	\$11,811	2.72%	\$32	\$329	8.47%	\$100	\$2,643	\$397
74	USFP - Data Strategy-DD	Capitalized Software	\$34,730	(\$9,488)	\$25,241	\$253,192	2.72%	\$687	\$6,889	8.47%	\$2,139	\$21,454	\$3,223
75	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	\$4,369	(\$1,194)	\$3,175	\$31,653	2.72%	\$86	\$867	8.47%	\$269	\$2,689	\$405
76	DESIGN AUTH - DESIGN CAPEX	Capitalized Software-Finance Remediation FY16	\$57,944	(\$24,026)	\$33,918	\$185,840	2.72%	\$1,739	\$16,062	8.47%	\$5,416	\$15,747	\$2,881
77	France Remediation FY16 Capital	Capitalized Software-USFP-Reporting & Info - R1	\$36,012	(\$23,225)	\$12,787	\$619,773	2.72%	\$1,681	\$16,862	8.47%	\$5,255	\$52,515	\$7,888
78	USFP-Reporting & Info - R1	Capitalized Software-USFP Release 3 Finance	\$331,283	(\$90,017)	\$241,266	\$578,250	2.72%	\$6,151	\$23,884	8.47%	\$20,402	\$74,416	\$12,952
79	USFP R3 Supply Chain	Capitalized Software-USFP Release 3 Supply Chain activity	\$297,638	(\$81,315)	\$216,324	\$943,438	2.72%	\$5,885	\$23,668	8.47%	\$18,330	\$79,940	\$13,424
80	USFP R3 Supply Chain	Capitalized Software-USFP Release 3 Supply Chain activity	\$297,638	(\$81,315)	\$216,324	\$943,438	2.72%	\$5,885	\$23,668	8.47%	\$18,330	\$79,940	\$13,424
81	EHRI - Finance	EHRI - Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
82	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
83	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0
84	INVP N/A NE EMS TSS	INVP N/A NE EMS TSS	\$750	(\$205)	\$545	\$18,218	0.00%	\$0	\$0	25.05%	\$137	\$4,881	\$645
85	INVP 1242 - WCGO01	INVP 1242 - WCGO01	\$11	(\$3)	\$8	\$68	0.00%	\$0	\$0	15.03%	\$1	\$15,036	\$1,801
86	INVP 33708 Challenge the Lines XML	INVP33708 Challenge the Lines XML	\$12,880	(\$3,444)	\$9,436	\$683,038	3.81%	\$345	\$5,203	12.73%	\$1,173	\$11,206	\$1,691
87	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
88	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
89	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
90	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
91	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
92	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
93	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
94	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
95	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
96	INVP 33708 Challenge the Lines XML	Capitalized Software- INVP 33708 Challenge the Lines XML	\$9,688	(\$2,443)	\$7,245	\$1,020	0.00%	\$0	\$0	8.37%	\$988	\$3,655	\$568
97	INVP 2650 Intelligent Mail Barcode	INVP 2650 Intelligent Mail Barcode	\$1,003	(\$274)	\$729	\$24,372	2.85%	\$21	\$695	8.37%	\$61	\$2,040	\$287
98	INVP2650 Intelligent Mail Barcode	INVP2650 Intelligent Mail Barcode	\$1,003	(\$274)	\$729	\$24,372	2.85%	\$21	\$695	8.37%	\$61	\$2,040	\$287
99	INVP2650 Intelligent Mail Barcode	INVP2650 Intelligent Mail Barcode	\$1,003	(\$274)	\$729	\$24,372	2.85%	\$21	\$695	8.37%	\$61	\$2,040	\$287
100	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
101	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
102	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
103	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
104	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
105	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
106	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
107	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
108	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
109	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
110	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
111	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
112	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
113	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
114	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
115	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
116	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
117	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
118	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
119	INVP 2657 US Desktop Refresh	INVP 2657 US Desktop Refresh	\$1,018	(\$279)	\$740	\$16,488	2.85%	\$21	\$470	8.37%	\$62	\$1,381	\$197
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitalized	\$189	(\$52)	\$137	\$4,692	0.00%	\$0	\$0	12.30%	\$17	\$665	\$79
121	INVP374 SmallWorld GIS FY13 R 1-2	INVP374 SmallWorld GIS FY13 R 1-2	\$1,518	(\$415)	\$1,103	\$36,879	0.00%	\$0	\$0	15.03%	\$166	\$5,542	\$780
122	INCL513 - Auto Gen Work Req	Capitalized Software	\$50	(\$14)	\$37	\$1,224	0.00%	\$0	\$0	15.03%	\$6	\$184	\$26

08/31/21

09/01/20

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software was allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance
58	NVP 3614G1 - US Telepresence Security	NVP 3614G1 - US Telepresence Security Architecture (Full)	\$1,639	36		50%	\$68,165	\$136,371	\$136,371	\$136,371
59	NVP 3600 - US Web Initiatives	NVP 3600 - US Web Initiatives (ocusing on Content Management)	\$12,523	36	122,634	50%	\$26,893	\$1,360,415	\$1,360,415	\$1,360,415
60	NVP 3314 - Ball Print Facility	Capitalized Software - NVP 3314 - Ball Print Facility Relocation (S)	\$3,089	36		50%	\$19,868	\$317,728	\$317,728	\$317,728
61	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36	200,905	50%	\$1,064,734	\$2,330,372	\$2,330,372	\$2,330,372
62	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
63	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
64	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
65	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
66	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
67	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
68	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
69	NVP 6309 N - Retail Access	NVP 6309 N - Retail Access (Meranda)	\$0	36		50%	\$2,330,372	\$2,330,372	\$2,330,372	\$2,330,372
70	USFP-Build & Unit Test - R1	Capitalized Software-USFP-Build & Unit Test - R1	\$215,334	36		50%	\$13,362,897	\$26,765,794	\$26,765,794	\$26,765,794
71	NVP 1391	Capitalized Software-USFP-Data Strategy - R1	\$82,256	36		50%	\$3,866,162	\$7,738,324	\$7,738,324	\$7,738,324
72	USFP-Data Strategy - R1	Capitalized Software-USFP-Data Strategy - R1	\$82,256	36		50%	\$3,866,162	\$7,738,324	\$7,738,324	\$7,738,324
73	USFP Test Procedure	Capitalized Software-USFP Test Procedure	\$2,510	36		50%	\$156,978	\$311,956	\$311,956	\$311,956
74	USFP - Cutover-DD	Capitalized Software-USFP - Cutover-DD	\$950	36		50%	\$50,054	\$118,108	\$118,108	\$118,108
75	USFP - Data Strategy-DD	Capitalized Software-USFP - Data Strategy-DD	\$20,370	36		50%	\$1,265,982	\$2,531,924	\$2,531,924	\$2,531,924
76	DESIGN AUTH - DESIGN CAPEX	Capitalized Software-DESIGN AUTH - DESIGN CAPEX	\$2,953	36		50%	\$159,298	\$318,531	\$318,531	\$318,531
77	Finance Remediation FY16 Capital	Capitalized Software-Finance Remediation FY16	\$18,272	36	1,858,401	50%	\$1,858,401	\$1,858,401	\$1,858,401	\$1,858,401
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$49,862	36		50%	\$6,197,728	\$6,197,728	\$6,197,728	\$6,197,728
79	USFP R3 Finance	Capitalized Software-USFP Release 3 Finance	\$81,866	36		50%	\$4,381,252	\$8,762,504	\$8,762,504	\$8,762,504
80	USFP R3 Supply Chain	Capitalized Software-USFP Release 3 Supply Chain activity	\$84,846	36		50%	\$4,771,180	\$9,434,359	\$9,434,359	\$9,434,359
81	EHRT - Finance	Capitalized Software-EHRT - Finance	\$0	36		50%	\$0	\$0	\$0	\$0
82	USFP R3 Payroll	Capitalized Software-USFP R3 Payroll	\$0	36		50%	\$0	\$0	\$0	\$0
83	USFP R3 Payroll	Capitalized Software-USFP R3 Payroll	\$0	36		50%	\$0	\$0	\$0	\$0
84	NVP NVA - NE EMS TSS	NVP NVA - NE EMS TSS	\$4,074	36		50%	\$127,528	\$255,055	\$255,055	\$255,055
85	NVP 1242 - WCCOT	NVP 1242 - WCCOT Capitalized Software	\$36	36		50%	\$3,750	\$3,750	\$3,750	\$3,750
86	NVP 1337-86 - Challenging the Limits XML	NVP 1337-86 - Challenging the Limits XML	\$10,088	36		50%	\$368,138	\$616,276	\$616,276	\$616,276
87	NVP 1337-86 - Challenging the Limits XML	NVP 1337-86 - Challenging the Limits XML	\$10,088	36		50%	\$368,138	\$616,276	\$616,276	\$616,276
88	NVP 63142 (NVP 63142) Web Admin	NVP 63142 (NVP 63142) Web Admin	\$3,616	36		50%	\$18,936	\$259,936	\$259,936	\$259,936
89	NVP 63142 (NVP 63142) Web Admin	NVP 63142 (NVP 63142) Web Admin	\$3,616	36		50%	\$18,936	\$259,936	\$259,936	\$259,936
90	Capex Phase II project 2 of 2	Capex Phase II project 2 of 2	\$0	36		100%	\$1,051,038	\$1,051,038	\$1,051,038	\$1,051,038
91	Capex Phase II project 1 of 2	Capex Phase II project 1 of 2	\$0	36		100%	\$1,576,557	\$1,576,557	\$1,576,557	\$1,576,557
92	NVP 3232A - Tellymen & Penless B	Capitalized Software-NVP 3232A - Tellymen & Penless B	\$2,568	36		50%	\$476,557	\$953,115	\$953,115	\$953,115
93	NVP 3232A - Tellymen & Penless B	Capitalized Software-NVP 3232A - Tellymen & Penless B	\$2,568	36		50%	\$476,557	\$953,115	\$953,115	\$953,115
94	NVP 3307 Factor Storm Center Host	Capitalized Software-NVP 3307 Factor Storm Center Host	\$0	36		50%	\$312,721	\$312,721	\$312,721	\$312,721
95	NVP 1389 US Computing Minor Works	Capitalized Software-NVP 1389 US Computing Minor Works	\$1,185	36		50%	\$475,135	\$950,271	\$950,271	\$950,271
96	Web Initiatives FY09 - Phase 1	Capitalized Software-Web Initiatives FY09 - Phase 1	\$474	36		50%	\$334,342	\$668,684	\$668,684	\$668,684
97	NVP 2630 Intelligent Mail Barcode	Capitalized Software-NVP 2630 Intelligent Mail Barcode	\$1,814	36		50%	\$133,797	\$267,594	\$267,594	\$267,594
98	NVP 6320 Guardian	Capitalized Software-NVP 6320 Guardian	\$0	36		50%	\$1,005,232	\$2,010,464	\$2,010,464	\$2,010,464
99	NVP 6320 Guardian	Capitalized Software-NVP 6320 Guardian	\$0	36		50%	\$511,803	\$1,023,605	\$1,023,605	\$1,023,605
100	NVP 283a CNI Network Security Pro	Capitalized Software-NVP 283a CNI Network Security Pro	\$1,246	36		50%	\$0	\$0	\$0	\$0
101	NVP 2827 US Desktop Refresh	Capitalized Software-NVP 2827 US Desktop Refresh	\$0	36		50%	\$57,744	\$115,488	\$115,488	\$115,488
102	TXFER00099	Capitalized Software-TXFER00099	\$0	36		50%	\$0	\$0	\$0	\$0
103	NVP 3883 Mobile Device for PTO, Meter C	Capitalized Software-NVP 3883 Mobile Device for PTO, Meter C	\$0	36		50%	\$2,987,041	\$2,987,041	\$2,987,041	\$2,987,041
104	USFP-Testing - R1	Capitalized Software-USFP-Testing - R1	\$19,072	36		50%	\$5,405,642	\$5,405,642	\$5,405,642	\$5,405,642
105	FFA (NMO)	Capitalized Software-USFP-Testing - R1	\$493,705	36		50%	\$30,663,442	\$61,366,885	\$61,366,885	\$61,366,885
106	NVP 4102 - Capture Fusion Data	Capitalized Software-USFP-Testing - R1	\$0	36		50%	\$7,546,509	\$7,546,509	\$7,546,509	\$7,546,509
107	USFP-Process & Design - R1	Capitalized Software-USFP-Testing - R1	\$60,859	36		50%	\$151,762	\$303,525	\$303,525	\$303,525
108	USFP - Reporting & Info-DD	Capitalized Software-USFP-Testing - R1	\$20,145	36		50%	\$3,782,359	\$7,564,718	\$7,564,718	\$7,564,718
109	USFP - Build & Unit Test-DD	Capitalized Software-USFP-Testing - R1	\$22,383	36		50%	\$1,251,980	\$2,503,961	\$2,503,961	\$2,503,961
110	USFP-Process & Design-DD	Capitalized Software-USFP-Testing - R1	\$140,489	36		50%	\$8,131,908	\$16,263,817	\$16,263,817	\$16,263,817
111	USFP-Process & Design-DD	Capitalized Software-USFP-Testing - R1	\$45,629	36		50%	\$2,763,413	\$5,526,825	\$5,526,825	\$5,526,825
112	USFP-Process & Design-DD	Capitalized Software-USFP-Testing - R1	\$45,629	36		50%	\$2,763,413	\$5,526,825	\$5,526,825	\$5,526,825
113	EHRT - IT Delivery	Capitalized Software-EHRT - IT Delivery	\$78,407	36	8,346,172	50%	\$3,946,172	\$9,346,172	\$9,346,172	\$9,346,172
114	EHRT - IT Delivery	Capitalized Software-EHRT - IT Delivery	\$24,133	36	2,038,943	50%	\$2,068,884	\$2,068,884	\$2,068,884	\$2,068,884
115	USFP-Testing - R1	Capitalized Software-USFP-Testing - R1	\$0	36		50%	\$0	\$0	\$0	\$0
116	US Pre-Blueprint Strategy Plan	Capitalized Software-US Pre-Blueprint Strategy Plan	\$62,535	36		50%	\$3,265,001	\$6,530,003	\$6,530,003	\$6,530,003
117	USFP 3915 - Annual HR & Payroll SP	Capitalized Software-USFP 3915 - Annual HR & Payroll SP	\$10,887	36		50%	\$549,601	\$1,099,202	\$1,099,202	\$1,099,202
118	Finance Remediation FY16 Capital	Capitalized Software-Finance Remediation FY16 Capital	\$0	36		50%	\$0	\$0	\$0	\$0
119	USFP R3 Supply Chain	Capitalized Software-USFP R3 Supply Chain	\$502	36		50%	\$32,143	\$64,286	\$64,286	\$64,286
120	NVA NE & NY EMS NERC-CIP Auth MW	Capitalized Software-NVA NE & NY EMS NERC-CIP Auth MW	\$4,926	36		50%	\$309,785	\$309,785	\$309,785	\$309,785
121	NVP374 SmallWorld GIS FY13 R1-2	Capitalized Software-NVP374 SmallWorld GIS FY13 R1-2	\$164	36		50%	\$10,283	\$20,566	\$20,566	\$20,566
122	WGLS13 - Auto Gen Work Req	Capitalized Software-WGLS13 - Auto Gen Work Req	\$164	36		50%	\$10,283	\$20,566	\$20,566	\$20,566

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

8.23%

27.32%

08/31/21

09/01/20

27.32%

Line	Investment Name	Description	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
58	INVP 361461 - US Reference Security	INVP 361461 - US Reference Security Architecture (Full)	\$37,236	\$1,038,612	\$92,637	\$82,796	\$22,020	\$14,636	\$1,205
59	INVP 3601 - US Web Initiative	INVP 3601 - US Web Initiative focusing on Content Management	\$37,130	\$1,038,612	\$2,128,814	\$1,183,213	\$23,254	\$33,076	\$4,434
60	INVP 3614 - Bill Print Facility	Capitalized Software-INVP 3104 - Bill Print Facility Relocation St	\$8,928	\$189,130	\$8,928	\$87,871	\$17,952	\$28,335	\$2,381
61	INVP 3633 - NY Meter Access	INVP 3633 - NY Meter Access	\$25,608	\$1,442,611	\$177,522	\$7,038,067	\$439,597	\$197,091	\$16,218
62	INVP 3632 - NY Meter Access	INVP 3632 - NY Meter Access	\$25,608	\$1,442,611	\$177,522	\$7,038,067	\$439,597	\$197,091	\$16,218
63	INVP 3632 - NY Meter Access	INVP 3632 - NY Meter Access	\$25,608	\$1,442,611	\$177,522	\$7,038,067	\$439,597	\$197,091	\$16,218
64	INVP 3632 - NY Meter Access	INVP 3632 - NY Meter Access	\$25,608	\$1,442,611	\$177,522	\$7,038,067	\$439,597	\$197,091	\$16,218
65	INVP 3632 - NY Meter Access	INVP 3632 - NY Meter Access	\$25,608	\$1,442,611	\$177,522	\$7,038,067	\$439,597	\$197,091	\$16,218
66	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$7,884,739	\$27,138,960	\$65,304	\$31,307	\$8,953	\$65,733	\$554
67	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$7,884,739	\$27,138,960	\$65,304	\$31,307	\$8,953	\$65,733	\$554
68	INVP 3882 - NYIS Pipeline Safety	INVP 3882 - NYIS Pipeline Safety	\$13,068	\$246,201	\$315,226	\$285,763	\$78,070	\$84,937	\$2,880
69	INVP 3882 - NYIS Pipeline Safety	INVP 3882 - NYIS Pipeline Safety	\$13,068	\$246,201	\$315,226	\$285,763	\$78,070	\$84,937	\$2,880
70	USFP-Build & Unit Test - R1	USFP - Build & Unit Test - R1	\$51,24	\$9,825	\$12,004	\$11,165	\$3,060	\$2,074	\$171
71	USFP-Build & Unit Test - R1	USFP - Build & Unit Test - R1	\$51,24	\$9,825	\$12,004	\$11,165	\$3,060	\$2,074	\$171
72	USFP-Build & Unit Test - R1	USFP - Build & Unit Test - R1	\$51,24	\$9,825	\$12,004	\$11,165	\$3,060	\$2,074	\$171
73	USFP-Build & Unit Test - R1	USFP - Build & Unit Test - R1	\$51,24	\$9,825	\$12,004	\$11,165	\$3,060	\$2,074	\$171
74	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
75	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
76	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
77	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
78	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
79	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
80	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
81	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
82	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
83	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
84	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
85	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
86	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
87	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
88	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
89	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
90	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
91	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
92	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
93	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
94	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
95	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
96	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
97	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
98	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
99	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
100	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
101	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
102	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
103	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
104	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
105	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
106	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
107	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
108	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
109	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
110	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
111	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
112	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
113	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
114	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
115	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
116	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
117	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
118	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
119	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
120	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
121	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989
122	USFP - Data Strategy - R1	USFP - Data Strategy - R1	\$2,141,10	\$6,087,697	\$6,448,603	\$1,761,756	\$362,362	\$14,304	\$28,989

09/01/20

Line	Investment Name	Description	Amortization Period	Tax Expensing	Bonus Depreciation	09/01/2028 Balance	09/01/2021 Balance	Average Balance
121	NVP 4045 - Data Pkg Net Admin Dns	NVP 4045 - Double Backup/Restore Database Upgrade	36	\$3,524	\$249,227	\$3,032,455	\$3,032,455	\$3,032,455
122	NVP 4046 - Gas Line Repairs	NVP 4046 - Gas Line Repairs	36	\$48,814	\$1,208,328	\$1,208,328	\$1,208,328	\$1,208,328
123	NVP 4047 - Gas Line Repairs	NVP 4047 - Gas Line Repairs	36	\$1,798,911	\$2,933,742	\$2,933,742	\$2,933,742	\$2,933,742
124	NVP 2577 GIS Conversion Ph1	NVP 2577 GIS Conversion Ph1	36	\$678	\$1,441,103	\$2,892,206	\$2,892,206	\$2,892,206
125	NVP 3896 SMI Convention Mobilization	NVP 3896 SMI Convention Mobilization (Afters)	36	\$477	\$19,265	\$39,313	\$39,313	\$39,313
126	NVP 2845 1442 IAM Ph3 Web Admin	Capitalized Software - NVP 2845 1442 IAM Ph3 Web Administration	36	\$19,723	\$222,511	\$1,645,021	\$1,645,021	\$1,645,021
127	TGM (Formerly Bankers Lease)	TGM (Formerly Bankers Lease)	36	\$128	\$12,348	\$12,348	\$12,348	\$12,348
128	TGM (Formerly Bankers Lease)	Capitalized Software	36	\$0	\$386,745	\$793,481	\$793,481	\$793,481
129	NVP2940-GRC Enterprise Risk & Comp	Capitalized Software	36	\$338,771	\$399,271	\$3,552,013	\$3,552,013	\$3,552,013
130	NVP0826-Laptops & Port Device Info	NVP0826-Laptops & Port Device Info	36	\$2,720,470	\$1,271,542	\$2,443,084	\$2,443,084	\$2,443,084
131	NVP2940-GRC Enterprise Risk & Comp	N 1043 NE EMS REPLACEMENT	36	\$0	\$365	\$770	\$770	\$770
132	N 1043 NE EMS REPLACEMENT	N 2866 LI CNI Direct HW Software	36	\$0	\$33,466	\$66,932	\$66,932	\$66,932
133	N 2866 LI CNI Direct HW Software	N 2866 LI CNI Direct HW Software	36	\$0	\$374,698	\$754,598	\$754,598	\$754,598
134	N 2866 LI CNI Direct HW Software	N 2866 LI CNI Direct HW Software	36	\$0	\$213,731	\$427,462	\$427,462	\$427,462
135	N 2866 LI CNI Direct HW Software	N 2866 LI CNI Direct HW Software	36	\$0	\$0	\$0	\$0	\$0
136	N 2866 LI CNI Direct HW Software	N 2866 LI CNI Direct HW Software	36	\$0	\$0	\$0	\$0	\$0
137	NVP 3564 Customer Choice ESCO Gas	NVP 3564 Customer Choice ESCO Gas	36	\$8,495	\$0	\$868,428	\$868,428	\$868,428
138	NVP 2892B Security Access Panels	NVP 2892B Security Access Panels NERC QIP Compliance	36	\$106,952	\$6,647,020	\$13,284,040	\$13,284,040	\$13,284,040
139	NVP 3882 - NYS Pipeline Safety QMS	NYS Pipeline Safety QMS Regulatory Compliance	36	\$0	\$0	\$1,708,792	\$1,708,792	\$1,708,792
140	USP - PMP - Tech Delivery-DD	Capitalized Software-USP-PMP - R1	36	\$13,477	\$854,596	\$1,708,792	\$1,708,792	\$1,708,792
141	USP - PMP - Tech Delivery-DD	Capitalized Software-USP-PMP - R1	36	\$0	\$34,735	\$89,471	\$89,471	\$89,471
142	NVP 4214 - FERC Wholesale Customer System Replacement	NVP 4214 - FERC Wholesale Customer System Replacement	36	\$45,026	\$2,076,881	\$4,153,761	\$4,153,761	\$4,153,761
143	NVP 3600B US Web Initiatives 2	Capitalized Software-NVP - 3600B US Web Initiatives 2	36	\$209,509	\$1,208,431	\$2,536,861	\$2,536,861	\$2,536,861
144	USP-Controls & Rules-R1	Capitalized Software - USP-Controls & Rules-R1	36	\$62,539	\$3,886,772	\$7,773,544	\$7,773,544	\$7,773,544
145	USP Test France	USP Test France	36	\$31,463	\$1,956,432	\$3,910,865	\$3,910,865	\$3,910,865
146	USP - Hardware & Software-DD	USP - Hardware & Software-DD	36	\$22,290	\$2,770,640	\$2,770,640	\$2,770,640	\$2,770,640
147	USP - Hardware & Software-DD	USP - Hardware & Software-DD	36	\$1,117	\$691,403	\$1,380,806	\$1,380,806	\$1,380,806
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	36	\$0	\$1,058,009	\$1,058,009	\$1,058,009	\$1,058,009
149	NY NE IWR Replacement(NIMMO)	NY NE IWR Replacement(NIMMO)	36	\$1,608	\$99,994	\$199,928	\$199,928	\$199,928
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	36	\$84,174	\$0	\$10,024,521	\$10,024,521	\$10,024,521
151	EHRT - France	Capitalized Software - EHRT - France	36	\$10,953	\$652,726	\$1,305,452	\$1,305,452	\$1,305,452
152	USP Test Net Strat	Capitalized Software - USP Test Net Strat	36	\$1,042	\$294,177	\$588,353	\$588,353	\$588,353
153	USP Test Net Strat	Capitalized Software - USP Test Net Strat	36	\$0	\$0	\$0	\$0	\$0
154	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$1,926	\$26,188	\$1,112,922	\$1,112,922	\$1,112,922
155	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$0	\$0	\$0	\$0	\$0
156	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$12,073	\$60,164	\$1,221,231	\$1,221,231	\$1,221,231
157	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$12,073	\$60,164	\$1,221,231	\$1,221,231	\$1,221,231
158	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$0	\$0	\$0	\$0	\$0
159	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$0	\$0	\$0	\$0	\$0
160	USP - Business Engagement	NVP 2732 US Strategic Summit Replace	36	\$0	\$0	\$0	\$0	\$0
161	NVP 3210 - Hydrographs Conversion	Capitalized Software	36	\$6,515	\$3,327,228	\$1,327,228	\$1,327,228	\$1,327,228
162	NVP 3237 Street Light Upgrade Imp	NVP 3237 Street Light Upgrade Imp	36	\$6,575	\$162,273	\$324,546	\$324,546	\$324,546
163	IN 2300 ETM Road Net Nucleus Gas Bend	N 2300 ETM Road Net Nucleus Gas Bend	36	\$3,002,628	\$6,005,256	\$6,005,256	\$6,005,256	\$6,005,256
164	IN 3124B GLOBAL HR STRATEGY	N 3124B GLOBAL HR STRATEGY	36	\$1,752,217	\$1,752,217	\$1,752,217	\$1,752,217	\$1,752,217
165	NVP 361441 IAM Ph2 Identity Admin	NVP 361441 IAM Ph2 Identity Admin	36	\$19,258	\$1,367,008	\$2,734,016	\$2,734,016	\$2,734,016
166	NVP 3538 - VSTIG Bandwidth Increase	NVP 3538 - VSTIG Bandwidth Increase	36	\$32,863	\$0	\$0	\$0	\$0
167	NVP 3538 - VSTIG Bandwidth Increase	NVP 3538 - VSTIG Bandwidth Increase	36	\$0	\$0	\$0	\$0	\$0
168	NVP 3896 SMI Convention Mobilization	NVP 3896 SMI Convention Mobilization (Afters)	36	\$0	\$0	\$0	\$0	\$0
169	Meter Role Control	NVP 1182B Gas Transportation System Meter Role Control	36	\$0	\$0	\$0	\$0	\$0
170	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	36	\$0	\$0	\$0	\$0	\$0
171	IN 1482-ACIS Target Pricing Model	NVP 1182B Gas Transportation System Meter Role Control	36	\$0	\$0	\$0	\$0	\$0
172	JBCRD011-Wholesale Res Des	Capitalized Software	36	\$0	\$0	\$0	\$0	\$0
173	INVP 1401	JBCRD011-Wholesale Res Des	36	\$0	\$0	\$0	\$0	\$0
174	Video Conferencing	NVP 1401	36	\$0	\$0	\$0	\$0	\$0
175	NVP 3310 US HR Applicant Track Sys	NVP 3310 US HR Applicant Track Sys	36	\$289	\$1,207,479	\$1,207,479	\$1,207,479	\$1,207,479
176	NVP3492 Comprehensive Integration Services Foundation	NVP3492 Comprehensive Integration Services Foundation	36	\$291,245	\$163,308	\$326,615	\$326,615	\$326,615
177	IN 1182B GAS TRANS SYS PHASE 2	Capitalized Software - IN1182B GAS TRANS SYS PHASE 2	36	\$0	\$789,794	\$2,541,832	\$2,541,832	\$2,541,832
178	IN 1182B GAS TRANS SYS PHASE 2	Capitalized Software - IN1182B GAS TRANS SYS PHASE 2	36	\$0	\$937,420	\$1,075,640	\$1,075,640	\$1,075,640
179	TXFER0099	IN 1182 GAS TRANSPORT SYS (Work order # 8K0060293)	36	\$0	\$0	\$0	\$0	\$0
180	TXFER0099	BUS TRANS - WPRES & WPRES - CAPITAL	36	\$0	\$0	\$178	\$178	\$178
181	NVP 4024 Soft Off Program	Capitalized Software - NVP 4024 Soft Off Program	36	\$1,741	\$842,732	\$1,285,464	\$1,285,464	\$1,285,464
182	USP - Business Engagement R1	Capitalized Software - USP-Business Engagement - R1	36	\$1,244	\$21,065	\$258,131	\$258,131	\$258,131
183	USP Test HR	Capitalized Software	36	\$0	\$0	\$0	\$0	\$0
184	USP - Testing DD - Capitalized Software	USP - Testing DD - Capitalized Software	36	\$1,685	\$4,550	\$3,869	\$3,869	\$3,869
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	36	\$6,647	\$104,748	\$209,496	\$209,496	\$209,496
186	USP - Controls & Rules-R1	USP - Controls & Rules-R1 - Capitalized Software	36	\$1,747	\$4,131,011	\$8,262,022	\$8,262,022	\$8,262,022
187	USP - Controls & Rules-R1	USP - Controls & Rules-R1 - Capitalized Software	36	\$1,747	\$1,347,075	\$2,694,151	\$2,694,151	\$2,694,151
188	USP - Controls & Rules-R1	USP - Controls & Rules-R1 - Capitalized Software	36	\$0	\$0	\$0	\$0	\$0

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
122	INVP-0405 - Double Pole Mgmt DB	INVP-0405 - Double Pole Management Database Upgrade	\$116,147	\$208,931	\$297,710	\$236,821	\$64,689	\$53,447	\$1,399
123	INVP-0405 - Double Pole Mgmt DB	Capitalized Software-INVP-0405 NE Gas Leaks Remediation	\$302,328	\$852,981	\$1,042,044	\$1,042,044	\$26,086	\$103,522	\$9,500
124	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$642,896	\$1,470,719	\$1,726,805	\$1,726,805	\$426,588	\$214,428	\$17,637
125	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$177,418	\$2,352,215	\$2,739,958	\$2,739,958	\$993,078	\$83,746	\$1,173
126	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$469,450	\$892,245	\$1,112,656	\$928,762	\$222,862	\$176,659	\$14,626
127	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$3,373	\$21,248	\$32,248	\$32,248	\$763,491	\$0	\$0
128	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,672	\$20,410	\$27,642	\$27,642	\$774,017	\$196,382	\$16,103
129	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$694,771	\$1,098,138	\$2,301,435	\$2,179,787	\$995,518	\$99,293	\$9,169
130	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,10	\$696	\$708	\$681	\$178	\$33	\$0
131	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$14,266	\$58,107	\$66,132	\$62,550	\$17,089	\$1,197	\$09
132	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$206,153	\$754,588	\$754,588	\$206,153	\$206,153	\$0	\$0
133	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$147,462	\$427,462	\$427,462	\$427,462	\$116,763	\$0	\$0
134	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$197,532	\$596,477	\$596,477	\$596,477	\$148,579	\$37,053	\$3,124
136	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$197,532	\$0	\$0	\$0	\$0	\$0	\$0
137	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$3,631,932	\$10,413,664	\$11,473,068	\$11,079,366	\$3,026,610	\$605,322	\$6,418
138	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$468,842	\$1,339,554	\$1,509,433	\$1,423,953	\$380,035	\$77,607	\$6,418
139	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$18,979	\$32,254	\$42,179	\$32,254	\$10,168	\$5,612	\$725
140	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$1,134,808	\$2,719,725	\$3,313,119	\$3,016,422	\$824,086	\$310,721	\$26,572
141	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$659,071	\$1,987,208	\$2,240,894	\$2,114,051	\$677,569	\$115,512	\$9,507
142	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,123,732	\$6,089,276	\$8,666,830	\$6,477,953	\$1,769,777	\$583,905	\$29,131
143	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$1,069,448	\$3,009,511	\$3,454,507	\$3,259,054	\$980,374	\$178,075	\$14,666
144	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$759,938	\$2,170,334	\$2,447,738	\$2,209,866	\$550,762	\$126,156	\$10,383
145	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$7,922	\$10,732	\$15,212	\$11,672	\$31,602	\$6,320	\$500
146	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$209,948	\$1,050,009	\$1,050,009	\$1,050,009	\$261,048	\$0	\$0
147	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$34,620	\$16,611	\$16,611	\$16,611	\$45,317	\$3,103	\$143
148	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,758,698	\$4,761,641	\$5,784,037	\$5,252,873	\$1,457,817	\$1,300,042	\$107,683
149	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$1,167,404	\$1,167,404	\$1,167,404	\$1,167,404	\$89,436	\$0	\$0
150	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$167,738	\$754,945	\$929,520	\$861,346	\$158,526	\$1,114	\$422
151	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$342,148	\$469,639	\$594,426	\$532,258	\$146,413	\$96,726	\$16,101
153	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$304,050	\$417,346	\$528,638	\$472,962	\$129,221	\$174,628	\$14,368
154	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$457,962	\$650,085	\$650,085	\$650,085	\$141,797	\$191,643	\$15,789
155	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$362,599	\$1,286,628	\$1,327,228	\$1,311,428	\$362,282	\$4,317	\$365
158	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$86,686	\$216,364	\$262,728	\$239,548	\$85,444	\$23,222	\$1,911
159	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$1,640,636	\$6,006,256	\$6,006,256	\$1,640,636	\$0	\$0	\$0
160	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$478,706	\$1,356,862	\$1,606,196	\$1,481,041	\$404,620	\$74,085	\$6,087
161	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$746,933	\$1,464,651	\$1,855,225	\$1,659,938	\$453,486	\$293,138	\$24,150
162	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$121,117	\$391,071	\$410,384	\$395,727	\$108,113	\$4,004	\$330
164	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$12,131	\$44,404	\$44,404	\$44,404	\$12,131	\$0	\$0
165	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$164,347	\$607,562	\$661,562	\$607,562	\$164,347	\$0	\$0
166	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$156,646	\$436,385	\$436,385	\$436,385	\$156,646	\$0	\$0
167	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$19,220	\$436,385	\$436,385	\$436,385	\$19,220	\$0	\$0
168	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$14,118	\$27,701	\$27,701	\$27,701	\$14,118	\$0	\$0
169	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$32,983	\$1,207,479	\$1,207,479	\$1,207,479	\$32,983	\$0	\$0
170	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$89,231	\$328,727	\$328,727	\$328,727	\$89,231	\$0	\$0
171	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$1,046,206	\$2,027,747	\$2,027,747	\$2,027,747	\$1,046,206	\$190,131	\$15,899
172	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$42,771	\$1,046,206	\$1,046,206	\$1,046,206	\$42,771	\$16,440	\$1,340
173	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$1,058,359	\$3,166,615	\$3,166,615	\$3,166,615	\$1,058,359	\$0	\$0
174	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$49	\$78	\$78	\$78	\$0	\$0	\$0
175	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$351,159	\$811,066	\$944,104	\$902,865	\$246,698	\$104,520	\$8,602
176	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$20,521	\$238,633	\$248,912	\$248,912	\$20,521	\$0	\$0
177	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$24,229	\$121,080	\$156,537	\$128,869	\$55,191	\$7,038	\$579
178	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,704	\$7,794	\$8,444	\$8,444	\$2,254	\$451	\$37
179	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$57,234	\$164,106	\$165,055	\$164,560	\$174,695	\$9,539	\$765
180	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$225,718	\$647,192	\$739,812	\$688,502	\$188,089	\$37,620	\$3,086
181	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,110,416	\$2,379,833	\$2,379,833	\$2,379,833	\$2,110,416	\$122,674	\$10,086
182	INVP-0509 - Gas Leaks RECHECKS	INVP-0509 - Gas Leaks RECHECKS	\$2,616,118	\$5,426,306	\$6,363,890	\$5,505,088	\$1,613,273	\$1,002,646	\$82,534

08/31/21

09/01/20

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software was allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	08/01/2020 Balance	08/31/2021 Balance	Average Balance
188	IN 671-US Transaction DEL HUB	IN 671-US Transaction DEL HUB	\$0	36		50%	\$263,001	\$262,002	\$262,002	\$262,002
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	36		50%	(\$3)	(\$3)	(\$3)	(\$3)
190	USFP - Business Readiness-DD	NONE	\$0	36		50%	(\$3)	(\$3)	(\$3)	(\$3)
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	36		50%	(\$3)	(\$3)	(\$3)	(\$3)
192	USFP - R3 Payroll	RNO	\$0	36		50%	\$0	\$0	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll - part of USSC-12-333	\$2,596	36		50%	\$0	\$28,928	\$28,928	\$28,928
194	NVP 262 - PRIMARA EXPANSION	NVP 262 - PRIMARA EXPANSION - Capitalized Software	\$13,907	36		50%	\$14,464	\$228,928	\$228,928	\$228,928
195	NVP 485 - Computerize Migration W7	NVP 485 - Computerize Migration to Windows 7 - Capitalized Soft	\$37,381	36		50%	\$37,381	\$974,103	\$974,103	\$974,103
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$0	36		50%	\$154,535	\$154,535	\$154,535	\$154,535
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$44,475	36		50%	\$44,475	\$88,951	\$88,951	\$88,951
198	IN 217-105 Reporting & Analysis	IN 217-105 Reporting & Analysis	\$2,872	36		50%	\$356,260	\$710,520	\$710,520	\$710,520
199	NVP 3375D Challenge Limits Letters	NVP 3375D Challenge Limits Letters	\$2,261	36		50%	\$204,930	\$409,859	\$409,859	\$409,859
200	NVP 4263 - US Web Authentication	NVP 4263 - US Web Authentication Upgrade (Full)	\$2,353	36		50%	\$97,863	\$195,727	\$195,727	\$195,727
201	NVP 3614E3 SIEM 2	NVP 3614E3 SIEM 2	\$24,148	36		50%	\$1,004,478	\$2,008,956	\$2,008,956	\$2,008,956
202	NVP 4323 - Mainframe Upgrade	NVP 4323 - Mainframe Upgrade	\$29,866	36		50%	\$1,247,704	\$2,495,408	\$2,495,408	\$2,495,408
203	NVP 4244 - US Control EBB Gas	Capitalized Software - NVP 4244 EBB Gas Trading	\$0	36		50%	\$308,846	\$617,691	\$617,691	\$617,691
204	OMS-Capital-Bill Pool 232	OMS-Capital-Bill Pool 232	\$0	36		50%	\$529,608	\$1,059,216	\$1,059,216	\$1,059,216
205	IN 486-Remote Access to Fault REC	Capitalized Software	\$0	36		50%	\$123,979	\$247,958	\$247,958	\$247,958
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	\$0	36		100%	\$881,593	\$881,593	\$881,593	\$881,593
207	Plan & Perf for Exec & US Dir	USFP R3 Payroll - part of USSC-12-333	\$0	36		50%	\$294,053	\$294,053	\$294,053	\$294,053
208	USFP R3 Payroll	USFP R3 Payroll	\$0	36		50%	\$0	\$0	\$0	\$0
209	NVP 4074 - MA Gas 4 Hour Appt	NVP 4074 - MA Gas 4 Hour Appt	\$0	36		50%	\$146,783	\$291,566	\$291,566	\$291,566
210	NVP 5655 CRM Migration	NVP 5655 CRM Migration to CSS System	\$0	36		50%	\$0	\$0	\$0	\$0
211	NVP 3564 Cust Choice ESCO Gas	NVP 3564 Cust Choice ESCO Gas	\$0	36	2,419,009	50%	\$5,976,733	\$14,372,475	\$14,372,475	\$14,372,475
212	IN 3608 CRM SaaS IMPLMEN	Software-INVP 2906B CRM SaaSfor SaaS	\$932	36		50%	\$59,590	\$1,117,121	\$1,117,121	\$1,117,121
213	NVP 3022 Internet Toolset	NVP 3022 Internet Toolset	\$0	36		50%	\$0	\$0	\$0	\$0
214	NE IN 174 Replacement-Phase II/NIIMO	NE IN 174 Replacement-Phase II/NIIMO	\$0	36		100%	\$1,483,236	\$1,483,236	\$1,483,236	\$1,483,236
215	US FOUNDATION FROM ARCHIDECOM	Capitalized Software - US FOUNDATION FROM ARCHIDECOM	\$9,985	36		50%	\$67,223	\$1,242,445	\$1,242,445	\$1,242,445
216	US FOUNDATION FROM ARCHIDECOM	Capitalized Software - US FOUNDATION FROM ARCHIDECOM	\$2,989	36		50%	\$1,454,428	\$2,908,856	\$2,908,856	\$2,908,856
217	US FOUNDATION FROM ARCHIDECOM	Capitalized Software - US FOUNDATION FROM ARCHIDECOM	\$2,383	36		50%	\$5,906,205	\$11,812,410	\$11,812,410	\$11,812,410
218	PHO TEAM - DESIGN CAPEX	PHO TEAM - DESIGN CAPEX - Capitalized Software	\$48,274	36		50%	\$2,008,608	\$4,017,216	\$4,017,216	\$4,017,216
219	USFP Test Ops	Capitalized Software - USFP Test Ops	\$0	36		50%	\$2,178,819	\$4,357,638	\$4,357,638	\$4,357,638
220	USFP-Quiver-R1	Capitalized Software - USFP-Quiver-R1	\$21,953	36		50%	\$1,364,369	\$2,728,737	\$2,728,737	\$2,728,737
221	USFP R3 Payroll	Capitalized Software - USFP R3 Payroll - part of USSC-12-333	\$66,792	36		50%	\$3,687,808	\$7,375,616	\$7,375,616	\$7,375,616
222	USFP - Business Readiness-DD	NONE	\$0	36		50%	\$0	\$0	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	36		50%	\$0	\$0	\$0	\$0
224	EHRT - BPS	EHRT - BPS	\$0	36		50%	\$0	\$0	\$0	\$0
225	NVP 2907B EVM Phase 2	NVP 2907B EVM Phase 2 - Capitalized Soft	\$2,214	36		50%	\$60,124	\$138,248	\$138,248	\$138,248
226	NVP 3195 Storms Archive Tool Imple	NVP 3195 Storms Archive Tool Implementation	\$2,651	36		50%	\$313,787	\$627,573	\$627,573	\$627,573
227	Cascade Phase 1 Project 1 of 2	Cascade Phase 1 Project 1 of 2 Bill Pool 233	\$0	36		50%	\$196,298	\$392,515	\$392,515	\$392,515
228	DMS/OMS Replacement	Capitalized Software - DMS/OMS Replacement	\$1,344,481	36	53,301,558	50%	\$6,179,778	\$65,861,115	\$65,861,115	\$65,861,115
229	SHORT04-Prima PE Upgrade	SHORT04-Prima PE Upgrade	\$0	36		100%	\$1,443,524	\$1,443,524	\$1,443,524	\$1,443,524
230	ISPV1-Integrated Strat Plan	ISPV1-Integrated Strat Plan	\$0	36		100%	\$1,105,706	\$1,105,706	\$1,105,706	\$1,105,706
231	NVP 1356A US Retail Web Customer & Deposits	NVP 1356A US Retail Web Customer & Menus	\$18,127	36		50%	\$3,363,317	\$6,726,634	\$6,726,634	\$6,726,634
232	INVP 1643C - NIIMO EL TOU + Deposits	Capitalized Software	\$1,633	36		50%	\$303,010	\$606,020	\$606,020	\$606,020
233	IN 2330 ETRM Rep Nuclear-Elec Bene	Cap. Software-IN 2330 ETRM Rep Nuclear-Gas Beneif Capitalize	\$0	36		50%	\$289,582	\$579,164	\$579,164	\$579,164
234	NVP 3538 - VSTIG Bandwidth Increase	NVP 3538 - VSTIG Bandwidth Increase	\$172	36		50%	\$7,082	\$14,123	\$14,123	\$14,123
235	NVP 3866 SM Conversion Mobilizat	NVP 3866 SM Conversion Mobilization (Athena)	\$37,212	36	3,095,820	50%	\$0	\$3,095,820	\$3,095,820	\$3,095,820
236	NVP 4172 - Cross Company Customer	Capitalized Software - INVP4172 Cross Co Cust	\$136,714	36	1,132,846	50%	\$4,380,413	\$13,893,671	\$13,893,671	\$13,893,671
237	NVP 3614C1 - US End User Initiated	Capitalized Software - NVP 3614C1 End User Initiated Secur Ph	\$1,451	36		50%	\$60,383	\$120,726	\$120,726	\$120,726
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	\$0	36		100%	\$13,392	\$13,392	\$13,392	\$13,392
239	IN 2420 ISP-Integrated Strat Plan	Capitalized Software	\$0	36		100%	\$360,244	\$360,244	\$360,244	\$360,244
240	WCOB09 - AVUS Integration	WCOB09 - AVUS Integration	\$0	36		100%	\$313,523	\$313,523	\$313,523	\$313,523
241	USNO Global Intranet Design CAPEX	USNO Global Intranet Design CAPEX	\$0	36		50%	\$2,618,834	\$5,237,668	\$5,237,668	\$5,237,668
242	Global Web Implementation	Global Web Implementation	\$7,580	36		50%	\$2,140,650	\$4,281,300	\$4,281,300	\$4,281,300
243	Global Web Implementation	Global Web Implementation	\$0	36		50%	\$571,180	\$1,142,360	\$1,142,360	\$1,142,360
244	QAS Transformation	QAS Transformation	\$608	36		50%	\$3,369,218	\$6,738,437	\$6,738,437	\$6,738,437
245	NVP 2927 US Desktop Refresh	NVP 2927 US Desktop Refresh	\$79,055	36		50%	\$399,278	\$798,478	\$798,478	\$798,478
246	TXFEER00093	NVP 2998 Contact Ctr Control (work order #R09802213)	\$0	36		50%	\$2,183,339	\$4,366,678	\$4,366,678	\$4,366,678
247	NVP 666C-CUST Systems Agent desktop	NVP 666C-CUST Systems Agent desktop	\$0	36		50%	\$4,113,703	\$8,227,406	\$8,227,406	\$8,227,406
248	USFP Test SS	Capitalized Software-USFP Test SS	\$270,981	36		50%	\$23,426,143	\$46,852,286	\$46,852,286	\$46,852,286
249	USFP Hardware & Software-R1	Capitalized Software - USFP Hardware & Software-R1	\$188,466	36		50%	\$1,713,072	\$3,426,143	\$3,426,143	\$3,426,143
250	NVP 3393 Enhancement of Reservoir W	NVP 3393 Enhancement of Reservoir Woods Capitalized Software	\$519	36		50%	\$50,568	\$101,136	\$101,136	\$101,136
251	EHRT - Supply Chain	Capitalized Software - EHRT - Supply Chain	\$175,273	36	18,657,154	50%	(\$0)	\$18,657,154	\$18,657,154	\$18,657,154
252	NVP 3294 - PowerPlant Landed Asset	NVP 3294 - PowerPlant Landed Asset	\$4,293	36		50%	\$484,604	\$969,208	\$969,208	\$969,208

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

8.23%

27.32%

08/31/21

09/01/2020

27.32%

Line	Investment Name	Description	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
118	INVP7-US Transaction DEL HUB	INVP7-US Transaction DEL HUB	\$143,704	\$28,002	\$526,002	\$526,002	\$143,704	\$0	\$0
119	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	(80)	\$0	\$0	\$0	\$0	\$0	(80)
120	USFP - Business Readiness-DD	NONE	(80)	\$0	\$0	\$0	\$0	\$0	(80)
121	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	(80)	\$0	\$0	\$0	\$0	\$0	(80)
122	USFP R3 Payroll	RNO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-233	\$62,543	\$20,675	\$298,298	\$215,301	\$68,820	\$3,723	\$268
124	USFP R3 Payroll	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$28,805	\$70,043	\$622,073	\$224,550	\$14,215	\$14,215	\$1,170
125	USFP R3 Payroll	INVP 1486 Computer Migration to Windows 7 - Capitalized Soft	\$42,219	\$164,535	\$154,535	\$154,535	\$42,219	\$0	\$0
126	USFP R3 Payroll	ACIS Project (Banker's lease)	\$24,301	\$76,185	\$67,802	\$81,538	\$22,025	\$2,051	\$167
127	USFP R3 Payroll	New England Telecom Network Alarm Capitalized Software	\$184,114	\$603,603	\$710,220	\$702,061	\$191,803	\$2,311	\$190
128	USFP R3 Payroll	INVP 2172-US Reporting & Analysis	\$11,974	\$268,360	\$326,412	\$297,636	\$81,314	\$30,659	\$2,623
129	USFP R3 Payroll	INVP 2375D- Challenge Limits Letters	\$53,473	\$104,854	\$136,412	\$118,634	\$32,465	\$21,007	\$1,729
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$548,847	\$1,076,226	\$1,363,220	\$1,219,723	\$333,226	\$215,018	\$17,745
201	INVP 3614E3 SIEM2	INVP 3614E3 SIEM2	\$681,745	\$1,386,533	\$1,733,220	\$1,544,776	\$422,033	\$259,713	\$21,374
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$186,773	\$387,673	\$495,015	\$411,794	\$112,502	\$66,251	\$4,639
203	INVP 4244 - US Control EBR Gas	Capitalized Software- INVP 4244 EBR Gas Trading	\$286,378	\$1,059,216	\$1,059,216	\$1,059,216	\$286,378	\$0	\$0
204	OMS Capital- Bill Pool 232	OMS Capital- Bill Pool 232	\$67,742	\$247,968	\$247,968	\$247,968	\$67,742	\$0	\$0
205	IN 488-Remote Access to Fault REC	Capitalized Software	\$269,169	\$891,953	\$891,953	\$891,953	\$269,169	\$0	\$0
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	\$89,335	\$294,653	\$294,653	\$294,653	\$89,335	\$0	\$0
207	Plan & Perfor Exec & US Dir	USFP R3 Payroll part of USSC-12-233	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	USFP R3 Payroll	INVP 4074 - MA Gas 4 Hour Appt	\$79,656	\$194,377	\$236,030	\$215,204	\$68,794	\$20,682	\$1,717
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 2983 CRIS Migration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	INVP 2983 CRIS Migration	INVP 3964 Curt Choice ESCO Gas	\$3,926,560	\$6,047,742	\$10,044,953	\$9,068,347	\$2,477,473	\$1,449,088	\$112,280
211	INVP 3964 Curt Choice ESCO Gas	Software-INVP 2908B CRM Salesforce SaaS	\$305,197	\$1,110,822	\$1,110,822	\$1,110,471	\$303,381	\$1,117,121	\$150
212	IN2908B CRM SAAS IMPLEMENT	INVP 3022 Internet Toolset	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	INVP 3022 Internet Toolset	NE NY16 Replacement-Phase I/INMO	\$468,959	\$1,489,236	\$1,489,236	\$1,489,236	\$468,959	\$0	\$0
214	NE NY16 Replacement-Phase I/INMO	Capitalized Software-US FOUNDATION PRGM ARCH/DECOM	\$339,436	\$973,436	\$1,007,434	\$1,007,434	\$339,436	\$65,073	\$4,688
215	US FOUNDATION PRGM ARCH/DECOM	US FOUNDATION PRGM ARCH/DECOM	\$1,134	\$2,710,302	\$2,710,302	\$2,710,302	\$1,134	\$2,710,302	\$1,689
216	US FOUNDATION PRGM ARCH/DECOM	INVP 3583 - VSTIG Bandwidth Increase	\$3,858	\$4,698,248	\$4,698,248	\$4,698,248	\$3,858	\$0	\$0
217	US FOUNDATION PRGM ARCH/DECOM	INVP 3583 - VSTIG Bandwidth Increase	\$1,637,058	\$4,698,248	\$4,698,248	\$4,698,248	\$1,637,058	\$2,708	\$22,407
218	RNO TEAM DESIGN CAPEX	RNO TEAM DESIGN CAPEX	\$1,191,053	\$3,410,050	\$3,410,050	\$3,410,050	\$992,544	\$168,506	\$16,337
219	USFP Team Ops	Capitalized Software- USFP Team Ops	\$746,491	\$2,132,511	\$2,410,384	\$2,273,946	\$823,242	\$124,548	\$10,226
220	USFP-CAPEX- R1	Capitalized Software- USFP-CAPEX- R1	\$2,039,537	\$4,129,330	\$4,869,121	\$4,468,121	\$1,229,160	\$791,377	\$65,130
221	USFP R3 Payroll	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	EHR1 - BPS	INVP 2907B ERM Value Management Phase 2 - Capitalized Soft	\$37,769	\$121,790	\$138,248	\$130,019	\$35,621	\$2,248	\$185
225	INVP 2907B ERM Value Management Phase 2 - Capitalized Soft	INVP 3195 Storms Archive Tool Implementation	\$171,453	\$605,160	\$627,473	\$616,367	\$168,391	\$3,082	\$252
226	INVP 3195 Storms Archive Tool Implementation	Cascade Phase 1 project 1 of 2	\$107,235	\$302,515	\$302,515	\$302,515	\$107,235	\$0	\$0
227	Cascade Phase 1 project 1 of 2	Capitalized Software- DMS/OMS Replacement	\$17,938,617	\$44,556,796	\$53,935,616	\$49,245,836	\$13,453,962	\$4,484,654	\$360,087
228	DMS/OMS Replacement	SHORT04-Prima PE Upgrade	\$394,371	\$1,443,524	\$1,443,524	\$1,443,524	\$394,371	\$0	\$0
229	SHORT04-Prima PE Upgrade	ISPO1-Integrated Steel Plan	\$302,079	\$1,105,706	\$1,105,706	\$1,105,706	\$302,079	\$0	\$0
230	ISPO1-Integrated Steel Plan	INVP 1356A US Retail Web Customer & Markets	\$1,837,717	\$6,566,476	\$6,726,634	\$6,546,555	\$1,815,839	\$2,1078	\$1,801
231	INVP 1356A US Retail Web Customer & Markets	Capitalized Software	\$165,565	\$591,591	\$606,620	\$598,805	\$163,594	\$1,971	\$162
232	INVP 643C - NIMO EL TOL + Deposits	Cap Software-IN2330 ETRM Repl Nuclear-Gas Benef Capitalized	\$198,228	\$679,164	\$679,164	\$679,164	\$198,228	\$0	\$0
233	IN 2330 ETRM Repl Nuclear-Gas Benef Capitalized	INVP 3538 - VSTIG Bandwidth Increase	\$3,858	\$7,062	\$10,079	\$6,070	\$2,005	\$1,654	\$136
234	INVP 3538 - VSTIG Bandwidth Increase	Capitalized Software- USFP Team Ops	\$456,778	\$1,659,475	\$2,100,735	\$1,979,605	\$613,508	\$532,270	\$27,346
235	INVP 3965 SMI Conversion Mobilizat	Capitalized Software- INVP 4172 Cross Co Cut	\$3,785,751	\$7,939,241	\$9,924,051	\$9,331,646	\$2,440,126	\$1,355,626	\$111,968
236	INVP 3965 SMI Conversion Mobilizat	Capitalized Software- INVP 3914C1 End User Initiated Secure Fil	\$32,952	\$94,675	\$91,1921	\$73,268	\$20,025	\$12,937	\$1,068
237	INVP 3914C1 - US End User Initiated	Control Center Dispatch Radio (BL)	\$13,392	\$13,392	\$13,392	\$13,392	\$13,392	\$0	\$0
238	Control Center Dispatch Radio (BL)	Capitalized Software	\$98,419	\$300,244	\$300,244	\$300,244	\$98,419	\$0	\$0
239	WCR08 - AVUS Integration	WCR08 - AVUS Integration	\$56,655	\$13,523	\$13,523	\$13,523	\$56,655	\$0	\$0
240	WCR08 - AVUS Integration	USAG Global Infrared Design CAPEX	\$1,417,868	\$1,417,868	\$1,417,868	\$1,417,868	\$1,417,868	\$0	\$0
241	USAG Global Infrared Design CAPEX	Global Web Implementation	\$1,169,672	\$4,170,443	\$4,261,130	\$4,230,411	\$1,145,746	\$13,526	\$1,146
242	Global Web Implementation	GAS Transformation	\$31,243	\$105,192	\$143,860	\$100,127	\$116	\$13,526	\$92
243	GAS Transformation	INVP 2927 US Desktop Refresh	\$1,851,869	\$4,195,175	\$5,144,223	\$4,680,349	\$1,278,671	\$573,108	\$47,174
244	INVP 2927 US Desktop Refresh	INVP 2568 Contact Ctr Control work order #9609002213	\$198,268	\$718,478	\$718,478	\$718,478	\$198,268	\$0	\$0
245	INVP 2568 Contact Ctr Control work order #9609002213	INVP 6651-TEST Systems Agent desktop	\$2,851,301	\$10,436,678	\$10,436,678	\$10,436,678	\$2,851,301	\$0	\$0
246	INVP 6651-TEST Systems Agent desktop	Capitalized Software- USFP Team SS	\$40,733,771	\$38,228,066	\$40,733,771	\$38,228,066	\$40,733,771	\$2,099,711	\$172,808
247	USFP Team SS	Capitalized Software- USFP Hardware & Software-R1	\$6,409,022	\$16,395,479	\$20,693,033	\$19,921,786	\$5,333,362	\$1,066,670	\$67,787
248	USFP Hardware & Software-R1	INVP 3393 Enhancement of Reservoir Woods Capitalized Software	\$23,630	\$95,116	\$101,136	\$98,126	\$26,809	\$622	\$68
249	INVP 3393 Enhancement of Reservoir Woods Capitalized Software	Capitalized Software- EHR1 - Supply Chain	\$5,097,134	\$6,862,148	\$10,727,663	\$9,735,006	\$2,675,966	\$2,421,138	\$199,260
250	INVP 3393 Enhancement of Reservoir Woods Capitalized Software	INVP 3294 - PowerPlant Leased Asset	\$294,798	\$911,517	\$969,208	\$840,363	\$256,007	\$7,681	\$649
251	EHR1 - Supply Chain								
252	INVP 3294 - PowerPlant Leased Asset								

8.23%

Line	Investment Name	Description	INV #	Work Order	NECO	Bill/Prod	Inception to Date \$	Forecast to Complete	HTY	In Service Date	Amortization Period	Service Co Return			
250	INV 4219 - PowerPlan Upgrade	INV 4219 - PowerPlan Upgrade	USFP	90000176040	YES	G012	\$2,092,271	\$0	\$2,092,271	12/01/16	120	\$1,307,689	\$1,088,442	\$1,203,056	8.23%
251	EHRI - Payroll	EHRI - Payroll	USFP	90000148062	YES	G012	\$0	\$0	\$0	12/01/16	64	\$0	\$0	\$0	8.23%
252	INV 4219 - PowerPlan Upgrade	INV 4219 - PowerPlan Upgrade	USFP	90000142395	YES	G012	\$0	\$0	\$0	07/01/17	60	\$0	\$0	\$0	8.23%
253	INV 4219 - PowerPlan Upgrade	INV 4219 - PowerPlan Upgrade	USFP	90000142395	YES	G012	\$0	\$0	\$0	07/01/17	60	\$0	\$0	\$0	8.23%
254	INV 4137 - Mass Access, Retail Access Merchandis	INV 4137 - Mass Access, Retail Access Merchandis	4137	9000180028	NO	C277	\$697,260	\$0	\$697,260	06/01/17	64	\$379,548	\$273,936	\$232,742	8.23%
255	INV 4137 - Mass Access, Retail Access Merchandis	INV 4137 - Mass Access, Retail Access Merchandis	4137	9000180028	NO	C277	\$697,260	\$0	\$697,260	06/01/17	64	\$379,548	\$273,936	\$232,742	8.23%
256	INV 2632 - ACIS Alliance Contracts	INV 2632 - ACIS Alliance Contracts	N/A	9000096381	YES	G186	\$1,155,595	\$0	\$1,155,595	07/01/10	64	\$0	\$0	\$0	8.23%
257	INV 2632 - ACIS Alliance Contracts	INV 2632 - ACIS Alliance Contracts	2632	90000112827	YES	G186	\$324,412	\$0	\$324,412	11/01/13	64	\$7,724	\$3,462	\$3,462	8.23%
258	STDO1 - Concept EA Tool	STDO1 - Concept EA Tool	STDO1	9000104104	YES	G186	\$192,836	\$0	\$192,836	02/01/14	64	\$52,018	\$26,009	\$26,009	8.23%
259	DECUS05 - Automation for Mngt Req	DECUS05 - Automation for Mngt Req	DECUS05	90000104123	YES	G186	\$19,14,685	\$0	\$19,14,685	03/01/12	64	\$0	\$0	\$0	8.23%
260	INV 0808E - FFSR Solutions	INV 0808E - FFSR Solutions	0808E	9000098664	YES	G179	\$403,167	\$0	\$403,167	03/01/12	64	\$0	\$0	\$0	8.23%
261	INV 0808E - FFSR Solutions	INV 0808E - FFSR Solutions	0808E	9000098664	YES	G179	\$403,167	\$0	\$403,167	03/01/12	64	\$0	\$0	\$0	8.23%
262	INV 2621 - US CNI Frame Relay Replac	INV 2621 - US CNI Frame Relay Replac	2621	90000134425	YES	G010	\$6,552,966	\$0	\$6,552,966	03/01/15	64	\$2,265,229	\$1,322,148	\$1,788,188	8.23%
263	INV 2621 - US CNI Frame Relay Replac	INV 2621 - US CNI Frame Relay Replac	2621	90000134425	YES	G010	\$6,552,966	\$0	\$6,552,966	03/01/15	64	\$2,265,229	\$1,322,148	\$1,788,188	8.23%
264	INV 2621 - US CNI Frame Relay Replac	INV 2621 - US CNI Frame Relay Replac	2621	90000134425	YES	G010	\$6,552,966	\$0	\$6,552,966	03/01/15	64	\$2,265,229	\$1,322,148	\$1,788,188	8.23%
265	INV 0623 DATA LOSS PREVENTION	INV 0623 DATA LOSS PREVENTION	0623	90000112836	YES	G020	\$176,169	\$0	\$176,169	03/01/15	64	\$167,008	\$55,668	\$44,848	8.23%
266	INV 4137 - Mass Access, Retail Access Merchandis	INV 4137 - Mass Access, Retail Access Merchandis	4137	9000180028	NO	C277	\$697,260	\$0	\$697,260	06/01/17	64	\$379,548	\$273,936	\$232,742	8.23%
267	INV 4137 - Mass Access, Retail Access Merchandis	INV 4137 - Mass Access, Retail Access Merchandis	4137	9000180028	NO	C277	\$697,260	\$0	\$697,260	06/01/17	64	\$379,548	\$273,936	\$232,742	8.23%
268	INV 3098 - SMI Conversion Mobilization	INV 3098 - SMI Conversion Mobilization	3098	90000155260	YES	G020	\$2,288,733	\$0	\$2,288,733	04/01/17	64	\$1,189,392	\$1,094,182	\$1,094,182	8.23%
269	INV 3098 - SMI Conversion Mobilization	INV 3098 - SMI Conversion Mobilization	3098	90000155260	YES	G020	\$2,288,733	\$0	\$2,288,733	04/01/17	64	\$1,189,392	\$1,094,182	\$1,094,182	8.23%
270	INV 4172 - Cisco Consenxt Customer Enhancements	INV 4172 - Cisco Consenxt Customer Enhancements	4172	90000164625	YES	C175	\$46,000	\$0	\$46,000	04/01/17	64	\$31,369	\$17,440	\$17,440	8.23%
271	INV 2522 VTL REPLACEMENT US	INV 2522 VTL REPLACEMENT US	2522	90000104630	YES	HT11	\$546,134	\$0	\$546,134	11/01/13	64	\$0	\$0	\$0	8.23%
272	INV 4219 - PowerPlan Upgrade	INV 4219 - PowerPlan Upgrade	USFP	90000142395	YES	G012	\$0	\$0	\$0	07/01/15	64	\$0	\$0	\$0	8.23%
273	INV 4219 - PowerPlan Upgrade	INV 4219 - PowerPlan Upgrade	USFP	90000142395	YES	G012	\$0	\$0	\$0	07/01/15	64	\$0	\$0	\$0	8.23%
274	INV 1242B - KPI Metrics	INV 1242B - KPI Metrics	N/A	90000104059	NO	C284	\$1,153,074	\$0	\$1,153,074	06/01/10	64	\$0	\$0	\$0	8.23%
275	INV 1242B - KPI Metrics	INV 1242B - KPI Metrics	N/A	90000104059	NO	C284	\$1,153,074	\$0	\$1,153,074	06/01/10	64	\$0	\$0	\$0	8.23%
276	INV 1242 - DECUS05	INV 1242 - DECUS05	1242	90000104179	YES	G186	\$253,998	\$0	\$253,998	10/01/11	64	\$0	\$0	\$0	8.23%
277	Total						\$764,270,721	\$0	\$764,270,721	10/01/11		\$133,486,789	\$122,153,804	\$157,820,346	
278	Per Report						\$764,270,721	\$0	\$764,270,721						
279							\$0	\$0	\$0						
280	Normalizing Adjustment for Projects placed in service from forecast report														
281	INV 4420 US CNI MSF Firewall for Infrastructure Upd	INV 4420 US CNI MSF Firewall for Infrastructure Upd	4420	90000160815	YES	G188	711,225	\$0	\$711,225	05/23/17	84	\$381,014	\$279,410	\$330,212	8.23%
282	INV 4649 HANA License Costs	INV 4649 HANA License Costs	4649	90000182191	YES	G020	3,826,455	\$0	\$3,826,455	03/31/17	84	\$1,412,144	\$1,686,462	\$1,686,462	8.23%
283	INV 4642 Microsoft EIA Renewal	INV 4642 Microsoft EIA Renewal	4642	90000183143	YES	G020	3,286,277	\$0	\$3,286,277	03/31/17	84	\$1,683,264	\$1,448,408	\$1,448,408	8.23%
284	INV 4683 RSA Token refresh	INV 4683 RSA Token refresh	4683	90000182715	YES	G020	529,033	\$0	\$529,033	03/31/17	84	\$195,238	\$230,206	\$230,206	8.23%
285	INV 4684 CPE Buyback	INV 4684 CPE Buyback	4684	90000183124	YES	G020	5,136,450	\$0	\$5,136,450	03/31/17	84	\$2,682,681	\$2,262,443	\$2,262,443	8.23%
286	INV 4675 Software Defined Networking	INV 4675 Software Defined Networking	4675	90000182164	YES	G020	214,169	\$337,409	\$551,577	06/30/17	60	\$202,245	\$147,687	\$147,687	8.23%
287	INV 4677 Application monitoring, Network IDS, Ope	INV 4677 Application monitoring, Network IDS, Ope	4677	90000182184	YES	G020	13,836,06	\$127,000	\$127,000	06/30/17	84	\$106,252	\$126,033	\$126,033	8.23%
288							13,836,06	461,408	14,384,523			7,680,733	5,193,231	6,237,242	
289							778,050,836	464,408	778,515,244			200,755,542	127,347,635	164,051,588	
290															
291															
292															

09/01/20

09/01/21

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
System Component Retirement
Existing Surplus Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Gas										Distribution			
Line	Investment Name	Description	Year Return	Return on Asset Taxes	Total Return	Year Amortization	Rate Year 3 NEO G Allocation	Rate Year 3 NEO G Rent - Depn	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocator	
263	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$190,011	(\$27,050)	\$71,962	\$209,227	2.72%	\$1,958	\$5,092	\$6,097	\$17,728	\$0.265	\$0.265
264	EHRT - Payroll	EHRT - Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
265	USFP R3 Payroll	USFP R3 Payroll part of USSC-12333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
266	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
267	INVP 4137 MA Retail Access Mandates	INVP 4137 - Massachusetts Retail Access Mandates	\$29,644	(\$7,279)	\$19,365	\$99,613	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
268	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
269	INVP 2822 - ACS Alliance Contracts	Catalized Software	\$318	(\$87)	\$231	\$7,724	0.00%	\$0	\$0	\$35	\$1,168	\$194	\$194
270	SDIO-Concept Est. Tool	INVP 1242 EDO Transformation Capitalized Software	\$2,141	(\$585)	\$1,556	\$52,018	0.00%	\$0	\$0	\$24	\$7,817	\$1,100	\$1,100
271	DECUSP-Admnet for Mng Req	DECUSP-Admnet for Mng Req	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
272	IN 3886 IE - Cross Company Customer	IN 3886 IE - Cross Company Customer	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
273	INVP 2822 VTL - Replacement Cap Software	INVP 2822 VTL - Replacement Cap Software	\$142,211	(\$40)	\$198,450	\$303,250	2.86%	\$7,786	\$97,820	\$105,606	\$0	\$0	\$0
274	INVP 2960C GridForce Suite Phase 2	INVP 2960C GridForce Suite Phase 2	\$39,260	(\$10,463)	\$27,798	\$444,868	2.86%	\$2,024	\$33,859	\$0	\$0	\$0	\$0
275	INVP 0823 DAL LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$9,196	(\$2,123)	\$6,864	\$111,738	2.86%	\$190	\$3,184	\$569	\$9,351	\$1,354	\$1,354
276	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
277	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$86,139	(\$23,280)	\$61,879	\$326,682	2.86%	\$1,763	\$9,310	\$5,178	\$27,339	\$4,442	\$4,442
278	INVP 3886 SMI Conversion Mobilizati	INVP 3886 SMI Conversion Mobilization (Athena)	\$0,081	(\$942)	\$2,240	\$12,143	2.86%	\$64	\$346	\$187	\$1,016	\$164	\$164
279	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
280	INVP 2822 VTL - Replacement Cap Software	INVP 2822 VTL - Replacement Cap Software	\$535	(\$174)	\$462	\$15,433	3.78%	\$17	\$583	\$33	\$1,089	\$155	\$155
281	USFP R3 Payroll	USFP R3 Payroll part of USSC-12333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
282	IVR Project Work	IVR Project Work	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
283	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
284	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$12,986.615	(\$3,549,489)	\$9,440,125	\$71,332,885	0.00%	\$219,511	\$1,894,164	\$598,884	\$6,708,243	\$1,020,951	\$1,020,951
Per Report													
285	INVP 4420 US CNI DMSP/CoalPent Infrastructure Upgr FY18 Plan	INVP 4420 US CNI DMSP/CoalPent Infrastructure Upgr FY18 Plan	\$27,176	(\$7,425)	\$19,752	\$101,604	0.00%	\$0	\$0	\$2,968	\$15,269	\$2,491	\$2,491
286	INVP 4603 HANA License Costs	INVP 4603 HANA License Costs	\$135,714	(\$37,897)	\$107,817	\$506,656	2.86%	\$2,873	\$15,579	\$9,437	\$45,746	\$7,401	\$7,401
287	INVP 4602 Microsoft ETL Renewal	INVP 4602 Microsoft ETL Renewal	\$115,204	(\$32,267)	\$82,937	\$483,254	2.86%	\$2,469	\$13,387	\$7,253	\$33,312	\$5,380	\$5,380
288	INVP 4603 RSA - Domain Refresh	INVP 4603 RSA - Domain Refresh	\$18,178	(\$5,238)	\$12,940	\$7,537.6	2.86%	\$397	\$2,054	\$1,168	\$5,365	\$865	\$865
289	INVP 4675 SMI Data Backup	INVP 4675 SMI Data Backup	\$42,116	(\$12,077)	\$30,039	\$163,915	2.86%	\$829	\$4,344	\$2,528	\$10,225	\$1,622	\$1,622
290	INVP 4677 Application Monitoring, Network/IDS, Def Tech, Modernization	INVP 4677 Application Monitoring, Network/IDS, Def Tech, Modernization	\$12,286	(\$2,911)	\$9,375	\$37,801	2.86%	\$213	\$1,089	\$626	\$3,136	\$514	\$514
291	INVP 4677 Application Monitoring, Network/IDS, Def Tech, Modernization	INVP 4677 Application Monitoring, Network/IDS, Def Tech, Modernization	\$12,831	(\$4,165)	\$37,226	\$207,622	2.86%	\$1,059	\$5,237	\$2,407	\$8,416	\$1,366	\$1,366
292	INVP 4420 US CNI DMSP/CoalPent Infrastructure Upgr FY18 Plan	INVP 4420 US CNI DMSP/CoalPent Infrastructure Upgr FY18 Plan	\$1,501,446	(\$468,595)	\$9,812,851	\$73,407,907	0.00%	\$229,570	\$1,650,401	\$71,491	\$6,888,659	\$1,060,037	\$1,060,037
Gas													
Gas										Distribution			
Gas										6,700,114			

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

09/01/20 08/31/21

Line	Investment Name	Description	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance
253	NVP 4219 - PowerPlan Upgrade	NVP 4219 - PowerPlan Upgrade	\$20,571	36		50%	\$1,046,135	\$2,092,271	\$2,092,271	\$2,092,271
254	EHK1 - Payroll	EHK1 - Payroll	\$0	36		50%	\$0	\$0	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	36		50%	\$0	\$0	\$0	\$0
256	USFP R3 Supply Chain Activity	USFP R3 Supply Chain Activity	\$0	36		50%	\$0	\$0	\$0	\$0
257	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	36		50%	\$0	\$0	\$0	\$0
258	NVA-MERC CIP Compliance	NVA-MERC CIP Compliance	\$1,039	36		50%	\$27,759	\$97,290	\$97,290	\$97,290
259	NVA-MERC CIP Compliance	NVA-MERC CIP Compliance	\$1,039	36		50%	\$27,759	\$1,155,505	\$1,155,505	\$1,155,505
260	ST001-Concept Est Tool	Capitalized Software	\$6,951	36		50%	\$162,208	\$294,412	\$294,412	\$294,412
261	DECIUS05-Autism for Mnt Req	NVP 1242 EDO Transformation Capitalized Software	\$6,951	36		50%	\$436,949	\$973,986	\$973,986	\$973,986
262	IN 0808E - Fibero Solutions	N 0808E - Fibero Solutions	\$0	36		100%	\$1,914,655	\$1,914,655	\$1,914,655	\$1,914,655
263	NVP2406H US ONI Frame Relay Replac	Capitalized Software- NVP2406H US ONI Frame Relay Replac	\$0	36		50%	\$226,583	\$453,167	\$453,167	\$453,167
264	NVP2406G GridForce SaaS Phase 2	Capitalized Software- NVP2406G GridForce SaaS Phase 2	\$0	36		50%	\$1,267,109	\$6,532,965	\$6,532,965	\$6,532,965
265	NVP 0823 DATA LOSS PREVENTION	Capitalized Software-NVP 0823 Data Loss Prevention	\$4,556	36		50%	\$391,094	\$3,254,217	\$3,254,217	\$3,254,217
266	NVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	36		50%	\$0	\$792,169	\$792,169	\$792,169
267	NVP 4170 - Time Entry and Approval	NVP 4170 - Time Entry and Approval Improvements	\$28,075	36		50%	\$1,143,396	\$2,286,773	\$2,286,773	\$2,286,773
268	NVP 3866 SMI Conversion Mobilizati	NVP 3866 SMI Conversion Mobilization (Athena)	\$1,039	36		50%	\$42,500	\$85,000	\$85,000	\$85,000
269	NVP 4172 - Cross Company Customer	NVP 4172 - Cross Company Customer System Enhancements	\$0	36		50%	\$0	\$0	\$0	\$0
270	IN 2522 VTL REPLACEMENT US	NVP2522 VTL Replacement Cap. Software	\$977	36		50%	\$324,097	\$848,194	\$848,194	\$848,194
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	36		50%	\$0	\$0	\$0	\$0
272	IVR Project Work	IVR Project Work	\$0	36		50%	\$586,537	\$1,193,074	\$1,193,074	\$1,193,074
273	NVP 1242TB - KPI Metrics	NVP 1242TB - KPI Metrics	\$0	36		100%	\$622,592	\$622,592	\$622,592	\$622,592
274	NVP 1242 - DECIUS05	NVP 1242 - DECIUS05	\$0	36		100%	\$253,998	\$253,998	\$253,998	\$253,998
275	Total IS		\$6,516,276		\$118,472,170		\$332,659,875	\$764,210,720	\$764,210,720	\$764,210,720
276	Per Report									
277										
278										
279										
280	Normalizing Adjustment for Projects placed in service from forecast report									
281	NVP 4420 US ONI CMSP-FocalPoint Infrastructure Upd	PT18 Plan	\$15,746	36		50%	\$356,613	\$711,225	\$711,225	\$711,225
282	NVP 4659 HANA Licenses Costs	PT18 Plan	\$45,781	36		50%	\$1,913,228	\$3,826,455	\$3,826,455	\$3,826,455
283	NVP 4662 Microsoft ELA Renewal	PT18 Plan	\$40,202	36		50%	\$1,664,138	\$3,288,277	\$3,288,277	\$3,288,277
284	NVP 4662 RGS Open Watch	PT18 Plan	\$5,465	36		50%	\$244,516	\$489,033	\$489,033	\$489,033
285	NVP 4572 SaaS Modernization	PT18 Plan	\$4,582	36		50%	\$191,677	\$383,354	\$383,354	\$383,354
286	NVP 4677 SaaS Modernization	PT18 Plan	\$3,290	36		50%	\$137,253	\$274,506	\$274,506	\$274,506
287	NVP 4677 Application monitoring, NetworkIDS, Opt	Tech. Modernization	183,838	36		50%	7,152,282	14,304,523	14,304,523	14,304,523
288										
289										
290										
291										
292										
			6,700,114	118,472,170			339,810,937	778,515,243	778,515,243	778,515,243

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

8.23%

27.32%

08/31/21

27.32%

09/01/20

Line	Investment Name	Description	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$971,638	\$791,602	\$393,629	\$889,215	\$242,134	\$328,675	\$27,000
254	ENR1 - Payroll	ENR1 - Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	USFP R3 Payroll Chain	USFP R3 Payroll Chain	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	USFP R3 Payroll Chain	USFP R3 Payroll Chain	\$156,529	\$156,529	\$156,529	\$156,529	\$156,529	\$0	\$0
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$217,720	\$145,635	\$145,635	\$145,635	\$145,635	\$0	\$0
259	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$217,720	\$145,635	\$145,635	\$145,635	\$145,635	\$0	\$0
260	INVP 3832 - ACS Alliance Contracts	Capitalized Software	\$48,629	\$27,687	\$27,687	\$27,687	\$27,687	\$0	\$0
261	INVP 3832 - ACS Alliance Contracts	Capitalized Software	\$48,629	\$27,687	\$27,687	\$27,687	\$27,687	\$0	\$0
262	ST01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	\$282,749	\$927,880	\$927,880	\$927,880	\$927,880	\$0	\$0
263	DECU506-Autom for Mig Req	INVP 1242 EDO Transformation Capitalized Software	\$529,084	\$1,914,655	\$1,914,655	\$1,914,655	\$1,914,655	\$0	\$0
264	IN 0808E - Fibero Solutions	IN 0808E - Fibero Solutions	\$129,805	\$453,167	\$453,167	\$453,167	\$453,167	\$0	\$0
265	INVP2459H US CNI Frame Relay Replace	Capitalized Software-INVP2459H US CNI Frame Relay Replace	\$1,784,806	\$4,272,537	\$4,272,537	\$4,272,537	\$4,272,537	\$0	\$0
266	INVP2459H US CNI Frame Relay Replace	Capitalized Software-INVP2459H US CNI Frame Relay Replace	\$1,784,806	\$4,272,537	\$4,272,537	\$4,272,537	\$4,272,537	\$0	\$0
267	INVP 0823 DATA LOSS PREVENTION	INVP 0823 DATA LOSS PREVENTION	\$889,052	\$2,556,835	\$2,556,835	\$2,556,835	\$2,556,835	\$0	\$0
268	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$213,698	\$614,961	\$614,961	\$614,961	\$614,961	\$0	\$0
269	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$213,698	\$614,961	\$614,961	\$614,961	\$614,961	\$0	\$0
270	INVP 1170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval	\$624,746	\$1,086,939	\$1,086,939	\$1,086,939	\$1,086,939	\$0	\$0
271	INVP 3866 SMI Conversion Mobilize	INVP 3866 SMI Conversion Mobilize	\$23,222	\$41,486	\$41,486	\$41,486	\$41,486	\$0	\$0
272	INVP 4172 - Cross Company Customer Enhancements	INVP 4172 - Cross Company Customer Enhancements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
273	INVP 4172 - Cross Company Customer Enhancements	INVP 4172 - Cross Company Customer Enhancements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
274	IN 2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	\$177,087	\$832,761	\$832,761	\$832,761	\$832,761	\$0	\$0
275	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
276	INVP Project Work	INVP Project Work	\$325,948	\$1,193,074	\$1,193,074	\$1,193,074	\$1,193,074	\$0	\$0
277	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$170,092	\$622,592	\$622,592	\$622,592	\$622,592	\$0	\$0
278	INVP 1242 - DECU506	INVP 1242 - DECU506	\$69,392	\$253,898	\$253,898	\$253,898	\$253,898	\$0	\$0
279	Total IS	Total IS	\$203,782,369	\$707,723,934	\$642,056,819	\$606,390,377	\$165,865,851	\$43,116,518	\$3,546,489
280	Per Report	Per Report							

Normalizing Adjustment for Projects placed in service from forecast report

281	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
282	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
283	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
284	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
285	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
286	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
287	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
288	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
289	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
290	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
291	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425
292	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	INVP 4420 US CNI OMS-FacilityPoint Infrastructure Up	\$194,307	\$339,212	\$447,815	\$381,014	\$104,063	\$80,214	\$7,425

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Renits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Description	INVP #	Work Order	NECO	Bill Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period
293	S005242 M112 Systemic Improvement	FY18 Plan			YES	G020	\$8,354,545	\$0	\$8,354,545	07/10/17	120
294	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upd	Mandate	4400	90000156074	YES	G020		\$1,133,436	\$1,265,000	08/14/17	84
295	INVP 4397 Arba TLS and CI Update	FY18 Plan	4397	90000179463	YES	G020	\$423,275	\$1,039,000	\$1,462,275	08/28/17	120
296	INVP 4464 Data Visualization	FY18 Plan	4464	90000181341	YES	G020	\$6,062,970	\$2,005,119	\$8,068,089	09/30/17	84
297	INVP 4480 US Control-Gas System Operating Procedure (SOP)	FY18 Plan	4480		YES	G210		\$542,000	\$542,000	10/02/17	84
298	INVP 4421 - New Airchange Forgiveness Plan	Mandate	4421	90000185451	NO	G316	\$0	\$447,000	\$447,000	02/01/18	84
299	INVP 3986 Cascade Electric Application Upgrade Project	FY18 Plan	3986		YES	G198		\$375,000	\$375,000	10/31/17	84
300	INVP 3956 WiFi for Fleet Services Diagnostic Laptops	FY18 Plan	3956	90000182134	YES	G352	\$515,644	\$329,121	\$844,765	11/01/17	84
301	INVP 4411AB Distributed Generation Portal	Mandate	4411A-B	90000179919	YES	C198	\$2,521,972	\$1,006,514	\$4,128,486	11/30/17	84
302	INVP 4124 Auto Remote Net Meter	Mandate	4124	90000167406	YES	C198	\$1,446,917	\$594,827	\$2,041,744	11/30/17	84
303	Cloud Security (Cloud Access Security Broker)	Cyber Security	3683B		YES	G020		\$1,460,000	\$1,460,000	12/01/17	60
304	INVP 4307 US Win 7 Refresh Ph 3	Tech. Modernization	4307	90000175959	YES	G020	\$13,133,973	\$483,484	\$13,617,457	12/31/17	84
305	INVP 4632 US Video Conferencing upgrade for RW	Tech. Modernization	4632	90000182162	YES	G020	\$1,588,097	\$0	\$1,588,097	12/31/17	60
306	INVP 4693 Enterprise Labs	Tech. Modernization	4693	90000183035	YES	G020	\$431,477	\$815,606	\$1,247,083	12/31/17	60
307	INVP 3430 Mobility - (MDM) Mobile Device	Tech. Modernization	3430	90000181476	YES	G020	\$796,442	\$221,251	\$1,017,693	12/31/17	84
308	INVP 4577 Call Manager Upgrade	Tech. Modernization	4577	90000182166	YES	G020	\$377,785	\$211,213	\$588,998	12/31/17	60
309	INVP 4645 Refresh of network equipment at Verizon supported	Tech. Modernization	4645	90000182165	YES	G020	\$270,339	\$94,405	\$364,744	12/31/17	60
310	INVP 4392 PPMI	Tech. Modernization	4392	90000183489	YES	G020	\$265,651	(\$1,296)	\$264,355	12/31/17	84
311	INVP 4687 Network Tx-NB/MTC	Tech. Modernization	4687	90000183489	YES	G020	\$194,930	\$15,981	\$210,910	12/31/17	60
312	Develop Robust Incident Response	Cyber Security	3683		YES	G020		\$280,000	\$280,000	12/31/17	84
313	INVP 3982 Substation Monitoring-Doble/ARMS	FY18 Plan	3982		NO	G381		\$624,000	\$624,000	01/01/18	84
314	INVP 4466 Gas Capital Investment Planning Tool	FY18 Plan	4466		YES	G210		\$572,000	\$572,000	01/17/18	84
315	INVP 3614D1 Ent Network Security	Cyber Security	3614D1	90000141765	YES	G020	\$8,849,386	\$1,433,885	\$10,283,271	01/31/18	84
316	INVP 4662 - Concur Licenses	FY18 Plan	4662		YES	G020		\$1,232,000	\$1,232,000	01/31/18	84
317	Risk Based Authentication - 2FA token alternative (Multi Factor)	Cyber Security	3683X2		YES	G020		\$637,880	\$637,880	03/01/18	84
318	INVP 4462 Compuport Enhancements to Support Inspection	FY18 Plan	4462		YES	G186		\$450,000	\$450,000	03/01/18	84
319	INVP 3614B7 CNI Network Security	Cyber Security	3614B7	90000141753	YES	G020	\$2,734,702	\$1,433,885	\$4,168,587	03/31/18	84
320	INVP 3614E4 US CNI Security I&E	Cyber Security	3614E4	90000172406	YES	G020	\$1,375,059	\$0	\$1,375,059	03/31/18	84
321	INVP 4395 US Mobile Device Refresh	FY18 Plan	4395	90000184599	YES	G020	\$105,733	\$4,387,211	\$4,492,944	03/31/18	60
322	INVP 4348 US SAP Infrastructure Landscape	FY18 Plan	4348	90000185525	YES	G020	\$772,984	\$2,226,083	\$2,999,067	03/31/18	60
323	INVP 4188 Aging System Stabilize	FY18 Plan	4188	90000176078	YES	G148	\$453,849	\$1,005,656	\$1,459,505	03/31/18	84
324	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	FY18 Plan	3486	90000181573	YES	G186	\$420,559	\$773,300	\$1,193,859	03/31/18	84
325	INVP 4390 Plastic Fusion II	FY18 Plan	4390	90000184883	YES	G207	\$0	\$456,000	\$456,000	03/31/18	84
326	INVP 4588 US SAP: Solution Manager Upgrade	FY18 Plan	4588	90000182172	YES	G020	\$303,612	\$0	\$303,612	03/31/18	84
327	INVP 3718 New Medical System	FY18 Plan	3718	90000185436	YES	G020	\$5,913	\$288,742	\$292,654	03/31/18	84
328	All Companies Physical Security Replacements - FY18	Physical Security	N/A	90000180292	YES	G020	\$1,701,013	\$1,515,640	\$3,216,653	03/31/18	84
329	New England Companies Physical Security Replacements - FY18	Physical Security	N/A	90000180294	NO	G285	\$436,847	\$50,000	\$486,847	03/31/18	84
330	INVP 4680 WAP Density deployment	Tech. Modernization	4680	90000182163	YES	G020	\$515,579	\$2,030,554	\$2,546,133	03/31/18	60
331	INVP 4364 Wireless Network	Tech. Modernization	4364	90000176079	YES	G020	\$2,174,320	\$47,500	\$2,221,820	03/31/18	84
332	INVP 4280 US VSTIG Bandwidth Ph2	Tech. Modernization	4280	90000176460	YES	G020	\$2,074,174	\$15,000	\$2,089,174	03/31/18	84
333	INVP 4289 US Network Improvement	Tech. Modernization	4289	90000178447	YES	G020	\$1,179,702	\$35,845	\$1,215,547	03/31/18	84
334	INVP 4676 Hix D/C Improvement Server Refresh	Tech. Modernization	4676	90000182183	YES	G020	\$761,465	\$88,217	\$849,682	03/31/18	60
335	INVP 4688 Legacy DMZ Firewalls	Tech. Modernization	4688	90000182173	YES	G020	\$463,771	\$25,399	\$489,170	03/31/18	60

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Reits
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

09/01/20 08/31/21 8.2300%

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
293	S005242 M112 Systemic Improvement	\$5,708,939	\$4,873,484	\$5,291,212	8.2300%
294	INVP 4400 Annual HR & Payroll Mandatory Service Peak Upg	\$707,798	\$527,083	\$617,440	8.2300%
295	INVP 4397 Arriba TLS and CI Update	\$1,023,593	\$877,365	\$950,479	8.2300%
296	INVP 4464 Data Visualization	\$4,706,385	\$3,553,801	\$4,130,093	8.2300%
297	INVP 4480 US Control-Gas System Operating Procedure (SOP)	\$316,167	\$238,738	\$277,452	8.2300%
298	INVP 4421 - New Arrearage Forgiveness Plan	\$282,036	\$218,179	\$250,107	8.2300%
299	INVP 3986 Cascade Electric Application Upgrade Project	\$223,214	\$169,643	\$196,429	8.2300%
300	INVP 3956 WIFI for Fleet Services Diagnostic Laptops	\$502,836	\$382,156	\$442,496	8.2300%
301	INVP 4411 LAB Distributed Generation Portal	\$2,506,581	\$1,916,797	\$2,211,689	8.2300%
302	INVP 4124 Auto Remote Net Meter	\$1,239,630	\$947,953	\$1,093,791	8.2300%
303	Cloud Security (Cloud Access Security Broker)	\$657,000	\$365,000	\$511,000	8.2300%
304	INVP 4307 US Win 7 Refresh Ph 3	\$8,429,855	\$6,484,504	\$7,457,179	8.2300%
305	INVP 4632 US Video Conferencing upgrade for RW	\$741,112	\$423,493	\$582,302	8.2300%
306	INVP 4693 Enterprise Labs	\$581,972	\$332,555	\$457,264	8.2300%
307	INVP 3430 Mobility - (MDM) Mobile Device	\$630,000	\$484,616	\$557,308	8.2300%
308	INVP 4577 Call Manager Upgrade	\$274,866	\$157,066	\$215,966	8.2300%
309	INVP 4645 Refresh of network equipment at Verizon supported	\$70,214	\$97,265	\$133,739	8.2300%
310	INVP 4392 PPMI	\$163,648	\$125,883	\$144,766	8.2300%
311	INVP 4687 Network Tx-NB/MTC	\$98,425	\$56,243	\$77,334	8.2300%
312	Develop Robust Incident Response	\$173,333	\$133,333	\$153,333	8.2300%
313	INVP 3982 Substation Monitoring-DobleARMS	\$386,286	\$297,143	\$341,714	8.2300%
314	INVP 4466 Gas Capital Investment Planning Tool	\$354,095	\$279,190	\$316,643	8.2300%
315	INVP 3614DI Ent Network Security	\$6,488,254	\$5,019,216	\$5,753,735	8.2300%
316	INVP 4662 - Concur Licenses	\$777,333	\$601,333	\$689,333	8.2300%
317	Risk Based Authentication - 2FA token alternative (Multi Factor)	\$410,066	\$318,940	\$364,503	8.2300%
318	INVP 4462 Computapole Enhancements to Support Inspection	\$389,286	\$225,000	\$257,143	8.2300%
319	INVP 3614B7 CNI Network Security	\$2,729,432	\$2,133,919	\$2,431,676	8.2300%
320	INVP 3614E4 US CNI Security I&E	\$900,336	\$703,899	\$802,118	8.2300%
321	INVP 4395 US Mobile Device Refresh	\$2,321,354	\$1,422,766	\$1,872,060	8.2300%
322	INVP 4348 US SAP: Infrastructure Landscape	\$1,549,518	\$949,705	\$1,249,611	8.2300%
323	INVP 4188 Aging System Stabilize	\$955,629	\$747,128	\$851,378	8.2300%
324	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	\$781,693	\$611,142	\$696,418	8.2300%
325	INVP 4390 Plastic Fusion II	\$298,571	\$233,429	\$266,000	8.2300%
326	INVP 4588 US SAP: Solution Manager Upgrade	\$198,793	\$155,420	\$177,107	8.2300%
327	INVP 3718 New Medical System	\$191,619	\$149,811	\$170,715	8.2300%
328	All Companies Physical Security Replacements - FY18	\$2,106,142	\$1,646,620	\$1,876,381	8.2300%
329	New England Companies Physical Security Replacements - FY	\$318,769	\$249,219	\$283,994	8.2300%
330	INVP 4680 WAP Density deployment	\$1,315,502	\$806,276	\$1,060,889	8.2300%
331	INVP 4364 Wireless Network	\$1,454,763	\$1,137,360	\$1,296,062	8.2300%
332	INVP 4280 US VSTIG Bandwidth Ph2	\$1,367,911	\$1,069,458	\$1,218,685	8.2300%
333	INVP 4289 US Network Improvement	\$795,894	\$622,244	\$709,069	8.2300%
334	INVP 4676 Hix DC Improvement Server Refresh	\$439,002	\$269,066	\$354,034	8.2300%
335	INVP 4688 Legacy DMZ Firewalls	\$252,738	\$154,904	\$203,821	8.2300%

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Months: 12 Gas

Line	Investment Name	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 3 NECO G Allocation	Rate Year 3 NECO G Rent-Return	Rate Year 3 NECO G Rent - Depn
293	S05242 M112 Systemic Improvement	\$435,467	(\$118,970)	\$316,497	\$835,454	2.8497%	\$9,019	\$23,808
294	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upg	\$80,815	(\$13,883)	\$36,933	\$180,714	2.8497%	\$1,052	\$5,150
295	INVP 4397 Arba TLS and CI Update	\$78,224	(\$20,762)	\$57,463	\$146,228	2.8497%	\$1,638	\$4,167
296	INVP 4464 Data Visualization	\$339,907	(\$89,502)	\$250,405	\$1,152,584	2.8497%	\$7,136	\$32,845
297	INVP 4480 US Control-Gas System Operating Procedure (SOP)	\$20,834	(\$6,013)	\$16,822	\$77,429	2.7290%	\$1,224	\$5,636
298	INVP 4421 - New Arrangee Forgiveness Plan	\$20,584	(\$5,400)	\$15,184	\$63,857	32.3577%	\$4,913	\$20,663
299	INVP 3986 Cascade Electric Application Upgrade Project	\$16,166	(\$4,260)	\$11,906	\$53,571	0.0000%	\$0	\$0
300	INVP 3956 WIFI for Fleet Services Diagnostic Laptops	\$36,417	(\$9,597)	\$26,820	\$120,681	0.0000%	\$0	\$0
301	INVP 4411AB Distributed Generation Portal	\$182,022	(\$48,122)	\$133,900	\$589,784	0.0000%	\$0	\$0
302	INVP 4124 Auto Remote Net Meter	\$90,019	(\$23,994)	\$66,025	\$291,678	0.0000%	\$0	\$0
303	Cloud Security (Cloud Access Security Broker)	\$42,055	(\$10,881)	\$31,174	\$292,000	2.8497%	\$888	\$8,321
304	INVP 4307 US Win 7 Refresh Ph 3	\$613,726	(\$161,998)	\$451,728	\$1,945,351	2.8497%	\$12,873	\$55,437
305	INVP 4632 US Video Conferencing upgrade for RW	\$47,923	(\$12,431)	\$35,492	\$317,619	2.8497%	\$1,011	\$9,051
306	INVP 4693 Enterprise Labs	\$27,633	(\$9,762)	\$27,871	\$249,417	2.8497%	\$794	\$7,108
307	INVP 3430 Mobility - (MDM) Mobile Device	\$45,866	(\$12,107)	\$33,760	\$145,385	2.8497%	\$962	\$4,143
308	INVP 4577 Call Manager Upgrade	\$17,774	(\$4,611)	\$13,163	\$117,800	2.8497%	\$375	\$3,357
309	INVP 4645 Refresh of network equipment at Verizon supported	\$11,007	(\$2,855)	\$8,152	\$72,949	2.8497%	\$232	\$2,079
310	INVP 4392 PPMI	\$11,914	(\$3,145)	\$8,769	\$57,765	2.8497%	\$250	\$1,076
311	INVP 4687 Network Tx-NB/MTC	\$6,365	(\$1,651)	\$4,714	\$42,182	2.8497%	\$134	\$1,202
312	Develop Robust Incident Response	\$12,619	(\$3,331)	\$9,288	\$40,000	2.8497%	\$265	\$1,140
313	INVP 3982 Substation Monitoring-DobleARMS	\$28,123	(\$7,371)	\$20,752	\$89,143	0.0000%	\$0	\$0
314	INVP 4466 Gas Capital Investment Planning Tool	\$26,060	(\$6,834)	\$19,226	\$74,905	2.7290%	\$1,399	\$5,452
315	INVP 3614DI Ent Network Security	\$473,532	(\$124,229)	\$349,303	\$1,469,039	2.8497%	\$9,954	\$41,864
316	INVP 4662 - Concur Licenses	\$56,732	(\$14,883)	\$41,849	\$176,000	2.8497%	\$1,193	\$5,016
317	Risk Based Authentication - 2FA token alternative (Multi Factor)	\$29,999	(\$7,877)	\$22,122	\$91,126	2.8497%	\$630	\$2,597
318	INVP 4462 Compute Enhancements to Support Inspection	\$21,163	(\$5,557)	\$15,606	\$64,286	0.0000%	\$0	\$0
319	INVP 3614B7 CNI Network Security	\$200,127	(\$52,591)	\$147,536	\$595,512	2.8497%	\$4,204	\$16,970
320	INVP 3614E4 US CNI Security I&E	\$66,014	(\$17,348)	\$48,666	\$196,437	2.8497%	\$1,387	\$5,598
321	INVP 4395 US Mobile Device Refresh	\$154,071	(\$39,846)	\$114,224	\$898,589	2.8497%	\$3,255	\$25,607
322	INVP 4348 US SAP: Infrastructure Landscape	\$102,843	(\$26,598)	\$76,245	\$599,813	2.8497%	\$2,173	\$17,093
323	INVP 4188 Aging System Stabilize	\$70,068	(\$18,413)	\$51,655	\$208,501	3.0099%	\$1,555	\$6,276
324	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	\$57,315	(\$15,062)	\$42,253	\$170,551	0.0000%	\$0	\$0
325	INVP 4390 Plastic Fusion II	\$21,892	(\$5,753)	\$16,139	\$65,143	0.0000%	\$0	\$0
326	INVP 4588 US SAP: Solution Manager Upgrade	\$14,576	(\$3,830)	\$10,746	\$43,373	2.8497%	\$306	\$1,236
327	INVP 3718 New Medical System	\$14,050	(\$3,692)	\$10,358	\$41,808	2.8497%	\$295	\$1,191
328	All Companies Physical Security Replacements - FY 18	\$154,426	(\$40,581)	\$113,845	\$459,522	2.8497%	\$3,244	\$13,095
329	New England Companies Physical Security Replacements - FY	\$23,373	(\$6,142)	\$17,231	\$69,550	11.0863%	\$1,910	\$7,710
330	INVP 4680 WAP Density deployment	\$87,311	(\$22,581)	\$64,730	\$509,227	2.8497%	\$1,845	\$14,512
331	INVP 4364 Wireless Network	\$106,666	(\$28,031)	\$78,635	\$317,403	2.8497%	\$2,241	\$9,045
332	INVP 4280 US VSTIG Bandwidth Ph2	\$100,298	(\$26,357)	\$73,941	\$298,453	2.8497%	\$2,107	\$8,505
333	INVP 4289 US Network Improvement	\$58,356	(\$15,335)	\$43,021	\$173,650	2.8497%	\$1,226	\$4,949
334	INVP 4676 Hix D/C Improvement Server Refresh	\$29,137	(\$7,536)	\$21,601	\$169,936	2.8497%	\$616	\$4,843
335	INVP 4688 Legacy DMZ Firewalls	\$16,774	(\$4,338)	\$12,436	\$97,834	2.8497%	\$354	\$2,788

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software are allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Distribution											
Line	Investment Name	Rate Year 3		Rate Year 3 Rent	Less IEA		Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
		Distribution Allocation	Rate Return		Salary & Wage Allocator	Rate					
293	S005242 M112 Systemic Improvement	8.3686%	\$26,486	\$69,916	\$13,169	\$83,233	36		6,998,661	50%	\$677,942
294	INVP 4400 Annual HR & Payroll Mandatory Service Peak Upg	8.3686%	\$3,091	\$15,123	\$2,488	\$15,726	36			50%	\$632,500
295	INVP 4397 Arlba TLS and CI Update	8.3686%	\$4,809	\$12,237	\$2,328	\$14,717	36			50%	\$731,138
296	INVP 4464 Data Visualization	8.3686%	\$20,955	\$96,455	\$16,038	\$101,372	36			50%	\$4,034,045
297	INVP 4480 US Control-Gas System Operating Procedure (SOP)	0.0000%	\$0	\$0	\$0	\$0	36			50%	\$271,000
298	INVP 4421 - New Arranging Forgiveness Plan	67.6423%	\$10,271	\$43,194	\$7,303	\$46,162	36			40%	\$178,800
299	INVP 3986 Cascade Electric Application Upgrade Project	15.0279%	\$1,789	\$8,051	\$1,344	\$8,496	36			50%	\$187,500
300	INVP 3956 WiFi for Fleet Services Diagnostic Laptops	0.0000%	\$0	\$0	\$0	\$0	36			50%	\$422,383
301	INVP 4411AB Distributed Generation Portal	14.2200%	\$19,041	\$83,867	\$14,057	\$88,851	36		272,043	50%	\$1,928,222
302	INVP 4124 Auto Remote Net Meter	14.2200%	\$9,389	\$41,477	\$6,948	\$43,917	36		603,191	50%	\$719,277
303	Cloud Security (Cloud Access Security Broker)	8.3686%	\$2,609	\$24,436	\$3,694	\$23,351	36			50%	\$730,000
304	INVP 4307 US Win 7 Refresh Ph 3	8.3686%	\$2,970	\$26,580	\$4,037	\$25,514	36			50%	\$6,808,729
305	INVP 4632 US Video Conferencing upgrade for RW	8.3686%	\$2,332	\$20,873	\$3,170	\$20,035	36			50%	\$794,049
306	INVP 4693 Enterprise Labs	8.3686%	\$2,825	\$12,167	\$2,048	\$12,944	36			50%	\$623,542
307	INVP 3430 Mobility - (MDM) Mobile Device	8.3686%	\$1,102	\$9,858	\$1,497	\$9,463	36			50%	\$508,846
308	INVP 4577 Call Manager Upgrade	8.3686%	\$682	\$6,105	\$927	\$5,860	36			50%	\$294,499
309	INVP 4645 Refresh of network equipment at Verizon supported	8.3686%	\$734	\$3,160	\$532	\$3,362	36			50%	\$182,372
310	INVP 4392 PPMI	8.3686%	\$394	\$3,530	\$536	\$3,388	36			50%	\$132,178
311	INVP 4687 Network Tx-NB/MTX	8.3686%	\$777	\$3,347	\$563	\$3,561	36			50%	\$105,455
312	Develop Robust Incident Response	23.2768%	\$4,830	\$20,750	\$3,494	\$22,086	36			50%	\$140,000
313	INVP 3982 Substation Monitoring-DoubleARMS	0.0000%	\$0	\$0	\$0	\$0	36			40%	\$249,600
314	INVP 4466 Gas Capital Investment Planning Tool	8.3686%	\$29,232	\$122,938	\$20,786	\$131,383	36			40%	\$228,800
315	INVP 3614DI Ent Network Security	8.3686%	\$3,502	\$14,729	\$2,490	\$15,740	36			40%	\$411,308
316	INVP 4662 - Concur Licenses	8.3686%	\$1,851	\$7,626	\$1,295	\$8,183	36			40%	\$492,800
317	Risk Based Authentication - 2FA token alternative (Multi Factor)	8.3686%	\$2,361	\$9,724	\$1,651	\$10,434	36			40%	\$255,152
318	INVP 4462 Computable Enhancements to Support Inspection	15.1269%	\$12,347	\$49,836	\$8,494	\$53,688	36			40%	\$180,000
319	INVP 3614B7 CNI Network Security	8.3686%	\$4,073	\$16,439	\$2,802	\$17,710	36			40%	\$1,667,435
320	INVP 3614E4 US CNI Security I&E	8.3686%	\$9,559	\$75,199	\$11,578	\$73,180	36			40%	\$550,024
321	INVP 4395 US Mobile Device Refresh	8.3686%	\$6,381	\$50,196	\$7,728	\$48,848	36			40%	\$1,797,178
322	INVP 4348 US SAP- Infrastructure Landscape	8.3686%	\$4,574	\$18,462	\$3,147	\$19,889	36			40%	\$1,199,627
323	INVP 4188 Aging System Stabilize	8.8547%	\$6,392	\$25,799	\$4,397	\$27,793	36			40%	\$583,802
324	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	15.1269%	\$0	\$0	\$0	\$0	36			40%	\$477,544
325	INVP 4390 Plastic Fusion II	0.0000%	\$899	\$3,630	\$619	\$3,910	36			40%	\$182,400
326	INVP 4588 US SAP- Solition Manager Upgrade	8.3686%	\$867	\$3,499	\$596	\$3,769	36			40%	\$121,445
327	INVP 3718 New Medical System	8.3686%	\$9,527	\$38,455	\$6,554	\$41,428	36			40%	\$1,286,661
328	All Companies Physical Security Replacements - FY18	8.3686%	\$3,803	\$15,352	\$2,617	\$16,538	36			40%	\$194,739
329	New England Companies Physical Security Replacements - FY	22.0728%	\$5,417	\$42,615	\$6,561	\$41,471	36			40%	\$1,018,453
330	INVP 4680 WAP Density deployment	8.3686%	\$6,581	\$26,562	\$4,527	\$28,615	36			40%	\$888,728
331	INVP 4364 Wireless Network	8.3686%	\$6,188	\$24,976	\$4,257	\$26,907	36			40%	\$835,670
332	INVP 4280 US VSTIG Bandwidth Ph2	8.3686%	\$3,600	\$14,532	\$2,477	\$15,655	36			40%	\$486,219
333	INVP 4289 US Network Improvement	8.3686%	\$1,808	\$14,221	\$2,190	\$13,839	36			40%	\$339,873
334	INVP 4676 Hix DC Improvement Server Refresh	8.3686%	\$1,041	\$8,187	\$1,261	\$7,967	36			40%	\$195,668
335	INVP 4688 Legacy DMZ Firewalls	8.3686%									

13.66%

09/01/20	08/31/21	09/01/20	08/31/21
27.3200%	27.3200%	27.3200%	27.3200%
8.2300%	8.2300%	8.2300%	8.2300%

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Investment
293	8005242 MI 12 Systemic Improvement	\$8,354,545	\$8,354,545	\$8,354,545	\$2,282,462	\$2,645,606	\$3,481,060	\$3,063,333	\$836,903	\$1,445,559	\$118,970
294	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upg	\$1,265,000	\$1,265,000	\$1,265,000	\$345,598	\$557,202	\$737,917	\$647,560	\$176,913	\$168,685	\$13,883
295	INVP 4297 Arbia TLS and CI Update	\$1,408,098	\$1,462,275	\$1,435,186	\$392,093	\$438,683	\$884,910	\$511,796	\$139,823	\$252,270	\$20,762
296	INVP 4464 Data Visualization	\$7,691,166	\$8,068,089	\$7,918,627	\$2,163,369	\$3,361,704	\$4,512,488	\$3,937,996	\$1,075,860	\$1,087,509	\$89,502
297	INVP 4480 US Control-Gas System Operating Procedure (SOP)	\$542,000	\$531,959	\$535,959	\$145,331	\$225,833	\$326,362	\$264,548	\$72,274	\$73,057	\$6,013
298	INVP 4421 - New Arraigane Forgiveness Plan	\$427,126	\$447,000	\$437,063	\$119,406	\$164,964	\$228,821	\$196,931	\$53,791	\$65,615	\$5,400
299	INVP 3986 Cascade Electric Application Upgrade Project	\$361,106	\$375,000	\$368,053	\$100,552	\$151,786	\$205,357	\$178,571	\$48,786	\$51,766	\$4,260
300	INVP 3956 WiFi for Fleet Services Diagnostic Laptops	\$813,467	\$844,765	\$829,116	\$226,514	\$341,929	\$462,610	\$402,269	\$109,900	\$116,615	\$9,597
301	INVP 4411AB Distributed Generation Portal	\$3,985,446	\$4,128,486	\$4,057,046	\$1,108,385	\$1,621,905	\$2,211,689	\$1,916,797	\$523,669	\$584,716	\$48,122
302	INVP 4124 Auto Remote Net Meter	\$1,988,446	\$2,041,744	\$2,015,095	\$550,524	\$802,114	\$1,093,791	\$947,953	\$258,981	\$291,543	\$23,994
303	Cloud Security (Cloud Access Security Broker)	\$1,405,907	\$1,460,000	\$1,432,954	\$391,483	\$503,483	\$1,095,000	\$949,000	\$250,267	\$132,216	\$10,881
304	INVP 4307 US Win 7 Refresh Ph 3	\$13,129,931	\$13,617,457	\$13,365,194	\$3,651,371	\$5,187,603	\$7,132,954	\$6,160,278	\$1,682,988	\$1,968,383	\$161,998
305	INVP 4632 US Video Conferencing upgrade for RW	\$1,588,097	\$1,588,097	\$1,588,097	\$425,831	\$846,985	\$1,164,603	\$1,065,795	\$274,783	\$151,048	\$12,431
306	INVP 4693 Enterprise Labs	\$1,200,879	\$1,223,981	\$1,212,933	\$334,392	\$665,111	\$914,328	\$780,189	\$125,779	\$118,613	\$9,762
307	INVP 3430 Mobility - (MDM) Mobile Device	\$979,987	\$1,017,693	\$998,840	\$272,883	\$387,692	\$533,077	\$460,385	\$125,777	\$147,106	\$12,107
308	INVP 4577 Call Manager Upgrade	\$567,175	\$588,998	\$578,086	\$157,933	\$314,132	\$431,932	\$373,032	\$101,912	\$56,021	\$4,611
309	INVP 4645 Refresh of network equipment at Verizon supported	\$351,230	\$364,744	\$357,987	\$97,802	\$194,530	\$267,479	\$231,004	\$63,110	\$34,692	\$2,855
310	INVP 4392 PPMI	\$254,561	\$264,355	\$259,458	\$70,884	\$138,472	\$138,472	\$119,589	\$38,212	\$38,212	\$3,145
311	INVP 4687 Network Tx-NB/MTC	\$207,003	\$210,910	\$207,003	\$56,553	\$112,486	\$154,668	\$133,577	\$36,493	\$20,060	\$1,651
312	Develop Robust Incident Response	\$269,626	\$280,000	\$274,813	\$75,079	\$106,667	\$146,667	\$126,667	\$34,605	\$40,474	\$3,331
313	INVP 3982 Substation Monitoring-Doble/ARMS	\$596,257	\$624,000	\$610,128	\$166,687	\$237,714	\$286,867	\$282,286	\$77,120	\$89,567	\$7,571
314	INVP 4466 Gas Capital Investment Planning Tool	\$546,569	\$572,000	\$559,284	\$152,797	\$217,905	\$292,810	\$243,033	\$69,764	\$83,033	\$6,834
315	INVP 3614D1 Ent Network Security	\$9,826,674	\$10,283,271	\$10,054,674	\$2,746,937	\$3,795,017	\$5,364,055	\$4,529,536	\$1,237,469	\$1,509,468	\$124,229
316	INVP 4662 - Concur Licenses	\$1,177,225	\$1,232,000	\$1,204,613	\$329,100	\$454,667	\$630,667	\$542,667	\$148,527	\$180,844	\$14,883
317	Risk Based Authentication - 2FA token alternative (Multi Factor)	\$609,520	\$637,880	\$623,700	\$170,395	\$227,814	\$318,940	\$273,377	\$74,687	\$95,708	\$7,877
318	INVP 4462 Computatopie Enhancements to Support Inspection	\$429,993	\$450,000	\$439,997	\$120,207	\$160,714	\$225,000	\$192,857	\$52,689	\$67,518	\$5,557

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Description	INVP #	Work Order	NECO	Bill Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period
336	INVP 4674 Log Logic	Tech. Modernization	4674	90000182182	YES	G020	\$296,195	\$139,355	\$435,550	03/31/18	60
337	INVP 4274 VSTIG Hardware Refresh	Tech. Modernization	4274	90000181680	YES	G020	\$258,873	\$121,889	\$380,763	03/31/18	60
338	INVP 4705 - NG Labs	Tech. Modernization	4705	90000183033	YES	G020	\$99,776	\$0	\$99,776	03/31/18	60
339	Regulatory Mandates - FY 18	Other Mandates			YES	G020		\$2,729,000	\$2,729,000	03/31/18	84
340	INVP 4261 Service Now - Release 3	Tech. Modernization	4261		YES	G020		\$383,000	\$383,000	03/31/18	84
341	INVP 4267 - WAN Bandwidth Upgrades	Tech. Modernization	4267		YES	G020		\$239,583	\$239,583	03/31/18	84
342	INVP 4269 RAS/VPN Re-Platform/Mobile	Tech. Modernization	4269		YES	G020		\$600,000	\$600,000	03/31/18	60
343	INVP 4270 RSA Re-platform	Tech. Modernization	4270		YES	G020		\$311,111	\$311,111	03/31/18	84
344	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)	Tech. Modernization	4279		YES	G020		\$333,333	\$333,333	03/31/18	60
345	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020		\$300,000	\$300,000	03/31/18	84
346	INVP 4707 Business Innovation Projects 1	Tech. Modernization	4707		YES	G020		\$3,368,613	\$3,368,613	03/31/18	84
347	INVP 4714-EMM Phase2	Tech. Modernization	4714		YES	G020		\$616,677	\$616,677	03/31/18	60
348	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	Tech. Modernization	4749		YES	G020		\$244,649	\$244,649	03/31/18	60
349	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	Tech. Modernization	4759		YES	G020		\$352,000	\$352,000	03/31/18	60
350	INVP 4760 Mainframe DR Machine	Tech. Modernization	4760		YES	G020		\$650,000	\$650,000	03/31/18	60
351	INVP 4761 US Foundation Hosting Renewal	Tech. Modernization	4761		YES	G020		\$1,636,250	\$1,636,250	03/31/18	84
352	INVP 4398 Storms/Sched Upgrade	FY18 Plan	4398	90000179024	YES	G160	\$4,878,263	\$4,625,000	\$9,503,263	04/23/18	84
353	INVP 4411C New Electric Connections	Mandate	4411C		YES	C198		\$343,000	\$343,000	04/30/18	84
354	INVP 4469 Informatica Upgrade/Microstrategy Replacement Ph	FY18 Plan	4469		NO	G239		\$3,381,162	\$3,381,162	05/01/18	84
355	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) U	Mandates	4479		YES	G210		\$3,000,000	\$3,000,000	05/01/18	84
356	INVP 4408 Doc Mgmt Systems Replacement Delivery	FY18 Plan	4408	90000181343	YES	G149	\$3,022,116	\$3,027,139	\$6,049,256	06/22/18	84

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

09/01/20 08/31/21 8.2300%

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
336	INVP 4674 Log Logic	\$225,034	\$137,924	\$181,479	8.2300%
337	INVP 4274 VSTIG Hardware Refresh	\$196,727	\$120,575	\$158,651	8.2300%
338	INVP 4705 - NG Labs	\$51,551	\$31,596	\$41,573	8.2300%
339	Regulatory Mandates - FY18	\$1,786,845	\$1,396,988	\$1,591,917	8.2300%
340	INVP 4261 Service Now - Release 3	\$250,774	\$196,060	\$223,417	8.2300%
341	INVP 4267 - WAN Bandwidth Upgrades	\$156,870	\$122,644	\$139,757	8.2300%
342	INVP 4269 RAS/VPN Re-Platform/Mobile	\$310,000	\$190,000	\$250,000	8.2300%
343	INVP 4270 RSA Re-platform	\$203,704	\$159,259	\$181,481	8.2300%
344	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler	\$172,222	\$105,556	\$138,889	8.2300%
345	INVP 4493 Monitoring and Alerting	\$196,429	\$153,571	\$175,000	8.2300%
346	INVP 4707 Business Innovation Projects 1	\$2,205,639	\$1,724,409	\$1,965,024	8.2300%
347	INVP 4714-EMM Phase2	\$318,616	\$195,281	\$256,949	8.2300%
348	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	\$126,402	\$77,472	\$101,937	8.2300%
349	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	\$181,867	\$111,467	\$146,667	8.2300%
350	INVP 4760 Mainframe DR Machine	\$335,833	\$205,833	\$270,833	8.2300%
351	INVP 4761 US Foundation Hosting Renewal	\$1,071,354	\$837,604	\$954,479	8.2300%
352	INVP 4398 Storms/Isched Upgrade	\$6,335,508	\$4,977,899	\$5,656,704	8.2300%
353	INVP 4411C New Electric Connections	\$228,667	\$179,667	\$204,167	8.2300%
354	INVP 4469 Informatica Upgrade/Microstrategy Replacement Ph	\$2,254,108	\$1,771,085	\$2,012,596	8.2300%
355	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) U	\$2,000,000	\$1,571,429	\$1,785,714	8.2300%
356	INVP 4408 Doc Mgmt Systems Replacement Delivery	\$4,176,867	\$3,312,688	\$3,744,777	8.2300%

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Months: 12 Gas

Line	Investment Name	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 3 NECO G Allocation	Rate Year 3 NECO G Rent- Return	Rate Year 3 NECO G Rent - Depn
336	INVP 4674 Log Logic	\$14,936	(\$3,863)	\$11,073	\$87,110	2.8497%	\$316	\$2,482
337	INVP 4274 VSTIG Hardware Refresh	\$13,057	(\$3,377)	\$9,680	\$76,153	2.8497%	\$276	\$2,170
338	INVP 4705 - NG Labs	\$3,421	(\$885)	\$2,537	\$19,955	2.8497%	\$72	\$569
339	Regulatory Mandates - FY18	\$131,015	(\$34,429)	\$96,586	\$389,857	2.8497%	\$2,752	\$11,110
340	INVP 4261 Service Now - Release 3	\$18,387	(\$4,832)	\$13,555	\$54,714	2.8497%	\$386	\$1,559
341	INVP 4267 - WAN Bandwidth Upgrades	\$11,502	(\$3,023)	\$8,479	\$34,226	2.8497%	\$242	\$975
342	INVP 4269 RAS/VPN Re-Platform/Mobile	\$20,575	(\$5,321)	\$15,254	\$120,000	2.8497%	\$435	\$3,420
343	INVP 4270 RSA Re-platform	\$14,936	(\$3,925)	\$11,011	\$44,444	2.8497%	\$314	\$1,267
344	INVP 4279 Cirix Infrastructure Upgrade (Xenapp and NetScaler	\$11,431	(\$2,956)	\$8,474	\$66,667	2.8497%	\$241	\$1,900
345	INVP 4493 Monitoring and Alerting	\$14,403	(\$3,785)	\$10,618	\$42,857	2.8497%	\$303	\$1,221
346	INVP 4707 Business Innovation Projects 1	\$161,721	(\$42,499)	\$119,223	\$481,230	2.8497%	\$3,398	\$13,714
347	INVP 4714-EMM Phase2	\$21,147	(\$5,469)	\$15,678	\$123,335	2.8497%	\$447	\$3,515
348	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	\$8,389	(\$2,170)	\$6,220	\$48,930	2.8497%	\$177	\$1,394
349	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	\$12,071	(\$3,122)	\$8,949	\$70,400	2.8497%	\$255	\$2,006
350	INVP 4760 Mainframe DR Machine	\$22,290	(\$5,765)	\$16,525	\$130,000	2.8497%	\$471	\$3,705
351	INVP 4761 US Foundation Hosting Renewal	\$78,554	(\$20,643)	\$57,911	\$233,750	2.8497%	\$1,650	\$6,661
352	INVP 4398 Storms/Isched Upgrade	\$465,547	(\$123,215)	\$342,332	\$1,357,609	4.5580%	\$15,603	\$61,880
353	INVP 4411C New Electric Connections	\$16,803	(\$4,419)	\$12,384	\$49,000	0.0000%	\$0	\$0
354	INVP 4469 Informatica Upgrade/Microstrategy Replacement Pl	\$165,637	(\$43,562)	\$122,075	\$483,023	0.0000%	\$0	\$0
355	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) U	\$146,964	(\$38,651)	\$108,313	\$428,571	7.2790%	\$7,884	\$31,196
356	INVP 4408 Doc Mgmt Systems Replacement Delivery	\$308,195	(\$81,175)	\$227,020	\$864,179	2.8696%	\$6,514	\$24,798

Distribution												
Line	Investment Name	Rate Year 3 Allocation	Rate Year 3 Rent Return	Rate Year 3 Depreciation	Rate Year 3 Rent	Less IFA		Rate Year 3 Total	Tax Expensing	Bonus Rate	Bonus Depreciation	
						Salary & Wage Allocator	Amortization Period					
336	INVP 4674 Log Logic	8.3686%	\$927	\$7,290	\$1,122	\$6,373	\$981	\$6,202	\$7,094	36	40%	\$174,220
337	INVP 4274 VSTIG Hardware Refresh	8.3686%	\$810	\$6,373	\$981	\$1,670	\$257	\$1,625	\$6,373	36	40%	\$152,305
338	INVP 4705 - NG Labs	8.3686%	\$212	\$1,670	\$257	\$3,625	\$5,561	\$3,148	\$1,625	36	40%	\$39,910
339	Regulatory Mandates - FY18	8.3686%	\$8,083	\$32,625	\$5,561	\$3,148	\$36	\$40	\$36	40%	40%	\$1,091,600
340	INVP 4261 Service Now - Release 3	8.3686%	\$1,134	\$4,579	\$780	\$4,933	\$36	\$40	\$36	40%	40%	\$153,200
341	INVP 4267 - WAN Bandwidth Upgrades	8.3686%	\$710	\$2,864	\$488	\$3,086	\$36	\$40	\$36	40%	40%	\$95,833
342	INVP 4269 RASVPN Re-Platform/Mobile	8.3686%	\$1,277	\$10,042	\$1,546	\$9,773	\$36	\$40	\$36	40%	40%	\$240,000
343	INVP 4270 RSA Re-platform	8.3686%	\$921	\$634	\$3,719	\$5,429	\$36	\$40	\$36	40%	40%	\$124,444
344	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler	8.3686%	\$709	\$859	\$5,429	\$3,864	\$36	\$40	\$36	40%	40%	\$133,333
345	INVP 4493 Monitoring and Alerting	8.3686%	\$889	\$3,587	\$611	\$3,864	\$36	\$40	\$36	40%	40%	\$120,000
346	INVP 4707 Business Innovation Projects 1	8.3686%	\$9,977	\$40,272	\$6,864	\$43,385	\$36	\$40	\$36	40%	40%	\$1,347,445
347	INVP 4714-EXIM Phase2	8.3686%	\$1,312	\$10,321	\$1,589	\$10,044	\$36	\$40	\$36	40%	40%	\$246,671
348	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	8.3686%	\$521	\$4,095	\$630	\$3,985	\$36	\$40	\$36	40%	40%	\$97,860
349	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	8.3686%	\$749	\$5,891	\$907	\$5,733	\$36	\$40	\$36	40%	40%	\$140,800
350	INVP 4760 Mainframe DR Machine	8.3686%	\$1,383	\$10,879	\$1,675	\$10,587	\$36	\$40	\$36	40%	40%	\$260,000
351	INVP 4761 US Foundation Hosting Renewal	8.3686%	\$3,334	\$19,562	\$3,334	\$21,074	\$36	\$40	\$36	40%	40%	\$654,500
352	INVP 4398 - Storms/Sched Upgrade	13.3010%	\$45,534	\$180,576	\$30,887	\$195,223	\$36	\$40	\$36	40%	40%	\$3,179,080
353	INVP 4411C New Electric Connections	14.2200%	\$1,761	\$6,968	\$1,192	\$7,536	\$36	\$40	\$36	40%	40%	\$137,200
354	INVP 4469 Informatica Upgrade/Microstrategy Replacement Pl	0.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	36	40%	\$1,352,465
355	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) U	0.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	36	40%	\$1,200,000
356	INVP 4408 Doc Mgmt Systems Replacement Delivery	8.4285%	\$19,134	\$72,838	\$12,563	\$79,409	\$36	\$40	\$36	40%	40%	\$2,419,702

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
336	INVP 4674 Log Logic	\$416,186	\$435,550	\$425,868	\$116,347	\$210,516	\$297,626	\$254,071	\$69,412	\$46,935	\$3,863
337	INVP 4274 VSTIG Hardware Refresh	\$363,834	\$380,763	\$372,298	\$101,712	\$184,035	\$260,188	\$222,112	\$60,681	\$41,031	\$3,377
338	INVP 4705 -NG Labs	\$95,340	\$99,776	\$97,558	\$26,653	\$48,225	\$68,180	\$58,203	\$15,901	\$10,752	\$885
339	Regulatory Mandates - FY18	\$2,607,669	\$2,729,000	\$2,668,334	\$728,989	\$942,155	\$1,332,012	\$1,137,083	\$310,651	\$418,338	\$34,429
340	INVP 4261 Service Now - Release 3	\$365,972	\$383,000	\$374,486	\$102,310	\$132,226	\$186,940	\$159,583	\$43,598	\$58,711	\$4,832
341	INVP 4267 -WAN Bandwidth Upgrades	\$228,931	\$239,583	\$234,257	\$63,999	\$82,713	\$116,939	\$99,826	\$27,273	\$36,727	\$3,023
342	INVP 4269 RAS/VPN Re-Platform/Mobile	\$573,324	\$600,000	\$586,662	\$160,276	\$290,000	\$410,000	\$330,000	\$95,620	\$64,656	\$5,321
343	INVP 4270 RSA Re-platform	\$297,279	\$311,111	\$304,195	\$83,106	\$107,407	\$151,852	\$129,630	\$35,415	\$47,691	\$3,925
344	INVP 4279 Ctrix Infrastructure Upgrade (Xenapp and NetScaler)	\$318,513	\$333,333	\$325,923	\$89,042	\$161,111	\$227,778	\$194,444	\$53,122	\$35,920	\$2,956
345	INVP 4493 Monitoring and Alerting	\$286,662	\$300,000	\$293,331	\$80,138	\$103,571	\$146,429	\$125,000	\$34,150	\$45,988	\$3,785
346	INVP 4707 Business Innovation Projects 1	\$3,218,844	\$3,368,613	\$3,293,729	\$899,847	\$1,162,974	\$1,644,204	\$1,403,389	\$383,460	\$516,386	\$42,499
347	INVP 4714 EMM Phase2	\$589,260	\$616,677	\$602,968	\$164,731	\$298,061	\$421,396	\$359,728	\$98,278	\$66,453	\$5,469
348	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	\$233,772	\$244,649	\$239,210	\$65,352	\$118,247	\$167,177	\$142,712	\$38,989	\$26,363	\$2,170
349	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	\$336,350	\$352,000	\$344,175	\$94,029	\$170,133	\$240,533	\$205,333	\$56,097	\$37,932	\$3,122
350	INVP 4761 US Foundation Hosting Renewal	\$621,101	\$650,000	\$635,551	\$173,632	\$314,167	\$444,167	\$379,167	\$103,588	\$70,044	\$5,765
351	INVP 4761 US Foundation Hosting Renewal	\$1,563,502	\$1,636,250	\$1,599,876	\$437,086	\$564,896	\$798,646	\$681,771	\$186,260	\$250,826	\$20,643
352	INVP 4398 Storms/ISched Upgrade	\$9,149,908	\$9,503,263	\$9,326,585	\$2,448,023	\$3,167,754	\$4,525,363	\$3,846,559	\$1,050,880	\$1,497,143	\$123,215
353	INVP 4411C New Electric Connections	\$327,750	\$343,000	\$335,375	\$91,624	\$114,333	\$163,333	\$138,833	\$37,929	\$53,695	\$4,419
354	INVP 4469 Informatica Upgrade/Microstrategy Replacement Pr	\$3,230,836	\$3,381,162	\$3,305,999	\$903,199	\$1,127,054	\$1,610,077	\$1,368,566	\$373,892	\$529,307	\$43,562
355	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) U	\$2,866,620	\$3,000,000	\$2,933,310	\$801,380	\$1,000,000	\$1,428,571	\$1,214,286	\$331,743	\$469,637	\$38,651
356	INVP 4408 Doc Mgmt Systems Replacement Delivery	\$5,780,306	\$6,049,256	\$5,914,781	\$1,615,918	\$1,872,389	\$2,736,568	\$2,304,478	\$629,583	\$986,335	\$81,175

27.3200%

27.3200%

08/31/21

09/01/20

09/01/20

08/31/21

09/01/20

08/31/21

8.2300%

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Description	INVP #	Work Order	NECO	Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period
357	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing	FY18 Plan	4487		YES	G186		\$382,000	\$382,000	07/31/18	84
358	INVP 3932 Call Center Customer Contact Center/SDC Technology	FY18 Plan	3932	90000179806	YES	C175	\$718,036	\$27,006,964	\$27,725,000	09/01/18	84
359	INVP 4461 Unix51 Interface Migration	Tech. Modernization	4461	90000182375	YES	G020	\$209,781	\$1,098,270	\$1,308,051	09/30/18	84
360	INVP 4778 - Dev Test to Cloud	Tech. Modernization	4778		YES	G020		\$464,286	\$464,286	09/30/18	84
361	VC - MetroTech Auditorium VC	Tech. Modernization	4840		YES	G020		\$300,000	\$300,000	09/30/18	84
362	Perimeter Enhancements	Cyber Security			YES	G020		\$125,000	\$125,000	10/01/18	84
363	Internal PKI (Public Key Infrastructure)	Cyber Security			YES	G020		\$100,000	\$100,000	10/01/18	84
364	INVP 4481 US MDS Energy Accounting System (EAS) migration	FY18 Plan	4481		YES	G186		\$2,160,000	\$2,160,000	10/01/18	84
365	INVP 4411D New Gas Connections	Mandate	4411D		YES	C210		\$860,000	\$860,000	10/31/18	84
366	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Refr)	Cyber Security	3683X1		YES	G020		\$550,000	\$550,000	12/01/18	84
367	Enterprise Centralized Patch Management	Cyber Security			YES	G020		\$500,000	\$500,000	12/01/18	84
368	Fundamentals Package	Cyber Security			YES	G020		\$500,000	\$500,000	12/01/18	84
369	Virtualized Browser	Cyber Security			YES	G020		\$250,000	\$250,000	12/01/18	84
370	INVP 4491 ICE Replacement	Tech. Modernization	4491	90000184581	YES	G020	\$495,534	\$2,952,188	\$3,447,722	12/31/18	60
371	INVP 4362 Legacy DMZ migration to vSTIG	Tech. Modernization	4362		YES	G020		\$150,000	\$150,000	12/31/18	84
372	INVP 4489 Active Directory Improvements	Tech. Modernization	4489		YES	G020		\$3,555,000	\$3,555,000	12/31/18	84
373	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		YES	G020		\$250,000	\$250,000	12/31/18	84
374	INVP 4713 EMM Licenses	Tech. Modernization	4713		YES	G020		\$660,000	\$660,000	12/31/18	84
375	INVP 4725 MWORX and Nemoion Risk Avoidance	Tech. Modernization	4725		YES	G020		\$500,000	\$500,000	12/31/18	84
376	EMM Single Sign on	Tech. Modernization	4826		YES	G020		\$600,000	\$600,000	12/31/18	84
377	INVP 4222 Governance Risk & Compliance (GRC) Optimization	Growth Play Book-Finance	4222	90000186318	YES	G020		\$2,522,000	\$2,522,000	03/01/19	84
378	vStig Scaling Upgrades	Cyber Security	3683X12		YES	G020		\$1,000,000	\$1,000,000	03/01/19	84
379	Domain Based Security Phase 1	Cyber Security	3683X13		YES	G020		\$800,000	\$800,000	03/01/19	84
380	Identity & Access Management: Fine Grain Access Management	Cyber Security	3683X5		YES	G020		\$1,650,000	\$1,650,000	03/01/19	84
381	Identity & Access Management: Privileged Access Management	Cyber Security	3683X5		YES	G020		\$1,379,800	\$1,379,800	03/01/19	84
382	US CNI Security Enhancements Phase 1	Cyber Security	3683X6		YES	G020		\$1,650,000	\$1,650,000	03/01/19	84
383	INVP 4467 STORMS Capital Cost Estimates	FY18 Plan	4467		YES	G148		\$776,000	\$776,000	03/01/19	84
384	INVP 4217 US SAP: Business Planning	Growth Play Book-Finance	4217	90000186317	YES	G020		\$2,645,000	\$2,645,000	03/31/19	84
385	All Companies Physical Security Replacements - FY19	Physical Security	N/A	90000180292	YES	G020		\$825,000	\$825,000	03/31/19	84
386	New England Companies Physical Security Replacements - FY19	Physical Security	N/A	90000180294	NO	G285		\$234,000	\$234,000	03/31/19	84
387	Endpoint Scanning (Titanium)	Cyber Security			YES	H173		\$2,300,000	\$2,300,000	03/31/19	84
388	INVP 4704Q Customer Bill Redesign	FY18 Plan	4704Q		YES	G020		\$2,108,147	\$2,108,147	03/31/19	84
389	INVP 4563 US SAP: FERC on Hana (FOH)	Growth Play Book-Finance	4563		YES	G020		\$2,115,000	\$2,115,000	03/31/19	84
390	Regulatory Mandates - FY19	Other Mandates			YES	G020		\$19,140,000	\$19,140,000	03/31/19	84
391	Mobile Application Development Platform (MADP)	Tech. Modernization	3996		YES	G020		\$200,000	\$200,000	03/31/19	60
392	Wireless LAN Management Tools	Tech. Modernization	4284		YES	G020		\$150,000	\$150,000	03/31/19	60
393	INVP 4377 Data Centre Migration & Capacity Increase	Tech. Modernization	4377		YES	G020		\$856,480	\$856,480	03/31/19	84
394	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020		\$500,000	\$500,000	03/31/19	84
395	INVP 4562 US SAP: Business Warehouse (BW) Consolidation	Tech. Modernization	4562		YES	G020		\$2,366,613	\$2,366,613	03/31/19	84
396	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020		\$3,368,613	\$3,368,613	03/31/19	84
397	INVP 4709 Data Centre Consolidation efforts	Tech. Modernization	4709		YES	G020		\$2,000,000	\$2,000,000	03/31/19	84
398	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020		\$500,000	\$500,000	03/31/19	84
399	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020		\$3,368,613	\$3,368,613	03/31/19	84
400	Hicksville Fiber	Tech. Modernization	4828		YES	G020		\$600,000	\$600,000	03/31/19	84
401	SD-WAN Core: automation, orchestration tools and pilot sites	Tech. Modernization	4837		YES	G020		\$1,200,000	\$1,200,000	03/31/19	84
402	Cloud Orchestration, Self service and Broker	Tech. Modernization			YES	G020		\$750,000	\$750,000	03/31/19	84
403	INVP 4606 Data Visualisation Expansion	Tech. Modernization	4606		YES	G020		\$3,435,000	\$3,435,000	06/30/19	84
404	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 2	Tech. Modernization	4706		YES	G020		\$3,083,333	\$3,083,333	06/30/19	84
405	VC - Syracuse A39/40	Tech. Modernization	4841		YES	G020		\$200,000	\$200,000	06/30/19	84
406	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Up	FY18 Plan	4568	90000183145	YES	U186	\$3,144,063	\$0	\$3,144,063	08/01/19	84
407	Continuous review of Reference Security Architecture	Cyber Security			YES	G020		\$277,000	\$277,000	08/01/19	84
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle	FY18 Plan	4570		YES	G186		\$9,169,203	\$9,169,203	08/01/19	84
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Up	FY18 Plan	4914		YES	U186		\$14,897,000	\$14,897,000	08/01/19	84
410	INVP 4750 Customer Experience Transformation Tech Program	Growth Play Book	4750		YES	C175		\$10,496,000	\$10,496,000	08/31/19	84
411	Network Access Control	Cyber Security			YES	G020		\$125,000	\$125,000	09/01/19	84
412	Removable Media Control - Full Roll out	Cyber Security			YES	G020		\$1,000,000	\$1,000,000	10/01/19	84
413	INVP 3737 US CNI GMS SCADA Upgrade &	FY18 Plan	3737	90000150067	YES	C210	\$7,004,878	\$14,470,031	\$21,474,909	12/31/19	84
414	SharePoint 2007 Decommission	Tech. Modernization	3667		YES	G020		\$400,000	\$400,000	12/31/19	84
415	INVP 4727 Virtual Desktop - DualS	Tech. Modernization	4727		YES	G020		\$481,250	\$481,250	12/31/19	60
416	IDR Priority 2 Apps Remediation	Tech. Modernization	4824		YES	G020		\$750,000	\$750,000	12/31/19	84

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

09/01/2020 08/31/21 8.2300%

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
357	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing	\$268,310	\$213,738	\$241,024	8.2300%
358	INVP 3932 Call Center Customer Contact Center/SDC Technol	\$19,803,571	\$15,842,857	\$17,823,214	8.2300%
359	INVP 4461 Unix51 Interface Migration	\$949,894	\$763,030	\$856,462	8.2300%
360	INVP 4778 - Dev Test to Cloud	\$337,160	\$270,833	\$303,997	8.2300%
361	VC - MetroTech Auditorium VC	\$217,857	\$175,000	\$196,429	8.2300%
362	Perimeter Enhancements	\$90,774	\$72,917	\$81,845	8.2300%
363	Internal PKI (Public Key) Infrastructure	\$72,619	\$58,333	\$65,476	8.2300%
364	INVP 4481 US MDS Energy Accounting System (EAS) migrat	\$1,568,571	\$1,260,000	\$1,414,286	8.2300%
365	INVP 441 ID New Gas Connections	\$634,762	\$511,905	\$573,333	8.2300%
366	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refr	\$412,500	\$333,929	\$373,214	8.2300%
367	Enterprise Centralized Patch Management	\$375,000	\$303,571	\$339,286	8.2300%
368	Fundamentals Package	\$375,000	\$303,571	\$339,286	8.2300%
369	Virtualized Browser	\$187,500	\$151,786	\$169,643	8.2300%
370	INVP 4491 ICE Replacement	\$2,298,481	\$1,608,957	\$1,953,709	8.2300%
371	INVP 4362 Legacy DMZ migration to vSTIG	\$114,286	\$92,857	\$103,571	8.2300%
372	INVP 4489 Active Directory Improvements	\$2,708,571	\$2,200,714	\$2,454,643	8.2300%
373	INVP 4490 Application Performance Management (APM)	\$190,476	\$154,762	\$172,619	8.2300%
374	INVP 4713 EMM Licenses	\$502,857	\$408,571	\$455,714	8.2300%
375	INVP 4725 MWORK and Netmotion Risk Avoidance	\$380,952	\$309,524	\$345,238	8.2300%
376	EMM Single Sign on	\$457,143	\$371,429	\$414,286	8.2300%
377	INVP 4222 Governance Risk & Compliance (GRC) Optimizati	\$1,981,571	\$1,621,286	\$1,801,429	8.2300%
378	vStig Scaling Upgrades	\$785,714	\$642,857	\$714,286	8.2300%
379	Domain Based Security Phase 1	\$628,571	\$514,286	\$571,429	8.2300%
380	Identity & Access Management: Fine Grain Access Manage	\$1,296,429	\$1,060,714	\$1,178,571	8.2300%
381	Identity & Access Management: Privileged Access Management	\$1,084,129	\$887,014	\$985,572	8.2300%
382	US CNI Security Enhancements Phase 1	\$1,296,429	\$1,060,714	\$1,178,571	8.2300%
383	INVP 4467 STORMS Capital Cost Estimates	\$609,714	\$498,857	\$554,286	8.2300%
384	INVP 4217 US SAP - Business Planning	\$2,109,702	\$1,731,845	\$1,920,774	8.2300%
385	All Companies Physical Security Replacements - FY19	\$658,036	\$540,179	\$599,107	8.2300%
386	New England Companies Physical Security Replacements - FY	\$186,643	\$153,214	\$169,929	8.2300%
387	Endpoint Scanning (Tanium)	\$1,834,524	\$1,505,952	\$1,670,238	8.2300%
388	INVP 4704Q Customer Bill Redesign	\$1,681,498	\$1,380,334	\$1,530,916	8.2300%
389	INVP 4563 US SAP- FERC on Hana (FOH)	\$1,686,964	\$1,384,821	\$1,535,893	8.2300%
390	Regulatory Mandates - FY19	\$15,266,429	\$12,532,143	\$13,899,286	8.2300%
391	Mobile Application Development Platform (MADP)	\$143,333	\$103,333	\$123,333	8.2300%
392	Wireless LAN Management Tools	\$107,500	\$77,500	\$92,500	8.2300%
393	INVP 4577 Data Centre Migration & Capacity Increase	\$683,145	\$560,790	\$621,968	8.2300%
394	INVP 4493 Monitoring and Alerting	\$398,810	\$327,381	\$363,095	8.2300%
395	INVP 4562 US SAP- Business Warehouse (BW) Consolidation	\$1,887,167	\$1,549,167	\$1,718,167	8.2300%
396	INVP 4708 Business Innovation Projects 2	\$2,686,870	\$2,205,640	\$2,446,255	8.2300%
397	INVP 4709 Data Centre Consolidation efforts	\$1,595,238	\$1,309,524	\$1,452,381	8.2300%
398	INVP 4710 Data Security	\$398,810	\$327,381	\$363,095	8.2300%
399	INVP 4728 Business Innovation Projects 3	\$2,686,870	\$2,205,640	\$2,446,255	8.2300%
400	Hicksville Fiber	\$478,571	\$392,857	\$435,714	8.2300%
401	SD-WAN Core, automation, orchestration tools and pilot sites	\$957,143	\$785,714	\$871,429	8.2300%
402	Cloud Orchestration, Self service and Broker	\$598,214	\$491,071	\$544,643	8.2300%
403	INVP 4606 Data Visualisation Expansion	\$2,862,500	\$2,371,786	\$2,617,143	8.2300%
404	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 22	\$2,569,444	\$2,128,968	\$2,349,206	8.2300%
405	VC - Syracuse A39/40	\$166,667	\$138,095	\$152,381	8.2300%
406	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Up	\$2,34,131	\$2,208,330	\$2,432,906	8.2300%
407	Continuous review of Reference Security Architecture	\$234,131	\$194,560	\$214,345	8.2300%
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle	\$7,750,160	\$6,440,273	\$7,095,217	8.2300%
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Up	\$12,591,512	\$10,463,369	\$11,527,440	8.2300%
410	INVP 4750 Customer Experience Transformation Tech Program	\$8,996,571	\$7,497,143	\$8,246,857	8.2300%
411	Network Access Control	\$107,143	\$89,286	\$98,214	8.2300%
412	Removable Media Control - Full Roll out	\$869,048	\$726,190	\$797,619	8.2300%
413	INVP 3737 US CNI GMS SCADA Upgrade &	\$19,429,680	\$16,361,835	\$17,895,758	8.2300%
414	SharePoint 2007 Decommission	\$361,905	\$304,762	\$333,333	8.2300%
415	INVP 4727 Virtual Desktop - DaaS	\$417,083	\$320,833	\$368,958	8.2300%
416	DR Priority 2 Apps Remediation	\$678,571	\$571,429	\$625,000	8.2300%

Line	Investment Name	Year Return	Return on Account Taxes	Total Return	Year Amortization	Rate Year 3 NECOG Allocation	Rate Year 3 NECOG Rent- Return	Rate Year 3 NECOG Rent - Depn
357	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing	\$19,836	(\$5,228)	\$14,608	\$54,571	0.0000%	\$0	\$0
358	INVP 3932 Call Center Customer Contact Center SDC Technol	\$1,466,851	(\$359,189)	\$1,107,661	\$3,960,714	3.7700%	\$41,759	\$149,319
359	INVP 4461 Unix51 Interface Migration	\$70,487	(\$17,296)	\$53,190	\$186,864	2.8497%	\$1,516	\$5,325
360	INVP 4778 - Dev Test to Cloud	\$25,019	(\$6,139)	\$18,880	\$66,327	2.8497%	\$538	\$1,890
361	VC - MetroTech Auditorium VC	\$16,166	(\$3,967)	\$12,199	\$42,857	2.8497%	\$348	\$1,221
362	Perimeter Enhancements	\$6,736	(\$1,653)	\$5,083	\$17,857	2.8497%	\$145	\$509
363	Internal PKI (Public Key) Infrastructure	\$5,389	(\$1,322)	\$4,066	\$14,286	2.8497%	\$116	\$407
364	INVP 4481 US MDS-Energy Accounting System (EAS) migrat	\$116,396	(\$28,562)	\$87,834	\$308,571	0.0000%	\$0	\$0
365	INVP 4411D New Gas Connections	\$47,185	(\$11,602)	\$35,583	\$122,857	7.3700%	\$2,622	\$9,055
366	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refr	\$30,716	(\$7,567)	\$23,148	\$78,571	2.8497%	\$660	\$2,239
367	Enterprise Centralized Patch Management	\$27,923	(\$6,879)	\$21,044	\$71,429	2.8497%	\$600	\$2,036
368	Fundamentals Package	\$27,923	(\$6,879)	\$21,044	\$71,429	2.8497%	\$600	\$2,036
369	Virtualized Browser	\$13,962	(\$3,440)	\$10,522	\$35,714	2.8497%	\$300	\$1,018
370	INVP 4491 ICE Replacement	\$160,790	(\$38,760)	\$122,030	\$689,544	2.8497%	\$3,478	\$19,650
371	INVP 4362 Legacy DMZ migration to vSTIG	\$8,524	(\$2,104)	\$6,420	\$21,429	2.8497%	\$183	\$611
372	INVP 4489 Active Directory Improvements	\$202,017	(\$49,863)	\$152,154	\$507,857	2.8497%	\$4,336	\$14,473
373	INVP 4490 Application Performance Management (APM)	\$14,207	(\$3,507)	\$10,700	\$35,714	2.8497%	\$305	\$1,018
374	INVP 4713 EMM Licenses	\$37,505	(\$9,257)	\$28,248	\$94,286	2.8497%	\$805	\$2,687
375	INVP 4725 MWORX and Netmotion Risk Avoidance	\$28,413	(\$7,013)	\$21,400	\$71,429	2.8497%	\$610	\$2,036
376	EMM Single Sign on	\$34,096	(\$8,416)	\$25,680	\$85,714	2.8497%	\$732	\$2,443
377	INVP 4222 Governance Risk & Compliance (GRC) Optimizati	\$148,258	(\$34,623)	\$113,634	\$360,286	2.8497%	\$3,238	\$10,267
378	vStig Scaling Upgrades	\$38,786	(\$13,729)	\$25,057	\$142,857	2.8497%	\$1,284	\$4,071
379	Domain Based Security Phase 1	\$47,029	(\$10,983)	\$36,046	\$114,286	2.8497%	\$1,027	\$3,257
380	Identity & Access Management: Fine Grain Access Managem	\$96,996	(\$22,652)	\$74,344	\$235,714	2.8497%	\$2,119	\$6,717
381	Identity & Access Management: Privileged Access Managem	\$81,113	(\$18,943)	\$62,170	\$197,114	2.8497%	\$1,772	\$5,617
382	US CNI Security Enhancements Phase 1	\$96,996	(\$22,652)	\$74,344	\$235,714	2.8497%	\$2,119	\$6,717
383	INVP 4467 STORMS Capital Cost Estimates	\$45,618	(\$10,653)	\$34,964	\$110,857	3.0099%	\$1,052	\$3,337
384	INVP 4217 US SAP: Business Planning	\$158,080	(\$37,020)	\$121,060	\$377,857	2.8497%	\$3,450	\$10,768
385	All Companies Physical Security Replacements - FY19	\$49,307	(\$11,547)	\$37,760	\$117,857	2.8497%	\$1,076	\$3,359
386	New England Companies Physical Security Replacements - FY	\$13,985	(\$3,275)	\$10,710	\$33,429	11.0863%	\$1,187	\$3,706
387	Endpoint Scanning (Tanium)	\$137,461	(\$32,191)	\$105,269	\$328,571	2.8497%	\$3,000	\$9,363
388	INVP 47040 Customer Bill Redesign	\$125,994	(\$29,506)	\$96,488	\$301,164	4.3300%	\$4,178	\$13,040
389	INVP 4563 US SAP: FERC on Hana (FOH)	\$126,404	(\$29,602)	\$96,802	\$302,143	2.8497%	\$2,759	\$8,610
390	Regulatory Mandates - FY19	\$1,143,911	(\$267,887)	\$876,024	\$2,734,286	2.8497%	\$24,964	\$77,920
391	Mobile Application Development Platform (MAADP)	\$10,150	(\$2,423)	\$7,727	\$40,000	2.8497%	\$220	\$1,140
392	Wireless LAN Management Tools	\$7,613	(\$1,818)	\$5,795	\$30,000	2.8497%	\$165	\$855
393	INVP 4377 Data Centre Migration & Capacity Increase	\$51,188	(\$11,987)	\$39,200	\$122,354	2.8497%	\$1,117	\$3,487
394	INVP 4493 Monitoring and Alerting	\$29,883	(\$6,998)	\$22,885	\$71,429	2.8497%	\$652	\$2,036
395	INVP 4562 US SAP: Business Warehouse (BW) Consolidation	\$141,405	(\$33,115)	\$108,290	\$338,000	2.8497%	\$3,086	\$9,632
396	INVP 4708 Business Innovation Projects 2	\$201,327	(\$47,148)	\$154,179	\$481,230	2.8497%	\$4,394	\$13,714
397	INVP 4709 Data Centre Consolidation efforts	\$119,531	(\$27,992)	\$91,539	\$285,714	2.8497%	\$2,609	\$8,142
398	INVP 4710 Data Security	\$29,883	(\$6,998)	\$22,885	\$71,429	2.8497%	\$652	\$2,036
399	INVP 4728 Business Innovation Projects 3	\$201,327	(\$47,148)	\$154,179	\$481,230	2.8497%	\$4,394	\$13,714
400	Hicksville Fiber	\$35,859	(\$8,398)	\$27,461	\$85,714	2.8497%	\$783	\$2,443
401	SD-WAN Core, automation, orchestration tools and pilot sites	\$71,719	(\$16,795)	\$54,923	\$171,429	2.8497%	\$1,565	\$4,885
402	Cloud Orchestration, Self service and Broker	\$44,824	(\$10,497)	\$34,327	\$107,143	2.8497%	\$978	\$3,053
403	INVP 4606 Data Visualisation Expansion	\$215,391	(\$50,835)	\$164,556	\$490,714	2.8497%	\$4,689	\$13,984
404	INVP 4706 1327 Interfaces - 523 FIS, 340 RDX, 245 MQSI, 2	\$193,340	(\$45,631)	\$147,709	\$440,476	2.8497%	\$4,209	\$12,552
405	VC - Syracuse A3940	\$12,541	(\$2,960)	\$9,581	\$28,571	2.8497%	\$273	\$814
406	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Up	\$200,228	(\$47,371)	\$152,857	\$449,152	0.0000%	\$0	\$0
407	Continuous review of Reference Security Architecture	\$17,641	(\$4,174)	\$13,467	\$39,571	2.8497%	\$384	\$1,128
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle	\$583,936	(\$138,151)	\$445,785	\$1,309,886	0.0000%	\$0	\$0
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Up	\$948,708	(\$224,451)	\$724,257	\$2,128,143	3.7700%	\$21,365	\$56,528
410	INVP 4750 Customer Experience Transformation Tech Program	\$678,716	(\$112,003)	\$566,713	\$1,499,429	2.8497%	\$1,559	\$4,071
411	Network Access Control	\$8,083	(\$1,334)	\$6,749	\$17,857	2.8497%	\$192	\$509
412	Removable Media Control - Full Roll out	\$65,644	(\$10,939)	\$54,705	\$142,857	2.8497%	\$1,559	\$4,071
413	INVP 3737 US CNI GMS SCADA Upgrade &	\$1,472,821	(\$252,153)	\$1,220,668	\$3,067,844	7.3700%	\$89,963	\$226,100
414	SharePoint 2007 Decommission	\$27,433	(\$4,697)	\$22,737	\$57,143	2.8497%	\$648	\$1,628
415	INVP 4727 Virtual Desktop - DaaS	\$30,365	(\$4,929)	\$25,436	\$96,250	2.8497%	\$725	\$2,743
416	DR Priority 2 Apps Remediation	\$51,438	(\$8,806)	\$42,631	\$107,143	2.8497%	\$1,215	\$3,053

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Distribution

13.66%

Line	Investment Name	Rate Year 3 Distribution Allocation	Less IFA				Rate Year 3 Rate Return	Rate Year 3 Depreciation	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
			Rate Year 3 Allocation	Rate Year 3 Rent Return	Rate Year 3 Depreciation	Salary & Wage Allocator							
357	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing	15.1269%		\$2,210	\$8,255	\$1,429	\$9,035			36		40%	\$152,800
358	INVP 3932 Call Center Customer Contact Center/SDC Technol	6.9400%		\$76,872	\$274,874	\$48,048	\$303,697			36		40%	\$11,090,000
359	INVP 4461 Unix51 Interface Migration	8.3686%		\$15,638	\$2,744	\$17,345				36		40%	\$523,220
360	INVP 4778 - Dev Test to Cloud	8.3686%		\$1,580	\$5,551	\$974	\$6,157			36		40%	\$185,714
361	VC - MetroTech Auditorium VC	8.3686%		\$1,021	\$3,587	\$629	\$3,978			36		40%	\$120,000
362	Perimeter Enhancements	8.3686%		\$425	\$1,494	\$262	\$1,658			36		40%	\$50,000
363	Internal PKI (Public Key Infrastructure	8.3686%		\$340	\$210	\$1,163	\$7,350			36		40%	\$40,000
364	INVP 4481 US MDS-Energy Accounting System (EAS) migrat	15.1269%		\$13,286	\$46,677	\$8,191	\$51,773			36		40%	\$864,000
365	INVP 4411D New Gas Connections	0.0000%		\$0	\$0	\$0	\$0			36		40%	\$344,000
366	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refr	8.3686%		\$1,937	\$6,575	\$1,057	\$6,682			36		40%	\$220,000
367	Enterprise Centralized Patch Management	8.3686%		\$1,761	\$5,978	\$1,057	\$6,682			36		40%	\$200,000
368	Fundamentals Package	8.3686%		\$881	\$2,989	\$299	\$3,341			36		40%	\$100,000
369	Virtualized Browser	8.3686%		\$10,212	\$57,705	\$9,277	\$58,640			36		40%	\$1,379,089
370	INVP 4491 ICE Replacement	8.3686%		\$537	\$318	\$2,012				36		40%	\$60,000
371	INVP 4362 Legacy DMZ migration to vSTIG	8.3686%		\$12,753	\$42,500	\$7,545	\$47,689			36		40%	\$1,422,000
372	INVP 4489 Active Directory Improvements	8.3686%		\$2,989	\$8,854	\$531	\$3,354			36		40%	\$100,000
373	INVP 4490 Application Performance Management (APM)	8.3686%		\$2,364	\$7,890	\$1,401	\$8,854			36		40%	\$264,000
374	INVP 4713 EMM Licenses	8.3686%		\$1,791	\$5,978	\$1,061	\$6,707			36		40%	\$200,000
375	INVP 4725 MWORk and Netmotion Risk Avoidance	8.3686%		\$2,149	\$7,173	\$1,273	\$8,049			36		40%	\$240,000
376	EMM Single Sign on	8.3686%		\$9,510	\$30,151	\$5,418	\$34,243			36		30%	\$756,600
377	INVP 4722 Governance Risk & Compliance (GRC) Optimizati	8.3686%		\$3,771	\$11,955	\$2,148	\$13,578			36		30%	\$300,000
378	vStig Scaling Upgrades	8.3686%		\$6,222	\$19,726	\$3,544	\$22,403			36		30%	\$495,000
379	Domain Based Security Phase 1	8.3686%		\$3,017	\$9,564	\$3,544	\$22,403			36		30%	\$495,000
380	Identity & Access Management: Fine Grain Access Manage	8.3686%		\$5,203	\$16,496	\$2,964	\$18,734			36		30%	\$413,940
381	Identity & Access Management: Privileged Access Manage	8.3686%		\$6,222	\$19,726	\$3,544	\$22,403			36		30%	\$495,000
382	US CNI Security Enhancements Phase 1	8.3686%		\$3,096	\$9,816	\$1,764	\$11,148			36		30%	\$232,800
383	INVP 4467 STORMS Capital Cost Estimates	8.8547%		\$10,131	\$31,621	\$5,703	\$36,049			36		30%	\$793,500
384	INVP 4217 US SAP- Business Planning	8.3686%		\$3,160	\$9,863	\$1,779	\$11,244			36		30%	\$247,500
385	All Companies Physical Security Replacements - FY19	8.3686%		\$2,072,88	\$7,379	\$8,412				36		30%	\$70,200
386	New England Companies Physical Security Replacements - FY	22.0728%		\$2,364	\$7,379	\$8,412				36		30%	\$690,000
387	Endpoint Scanning (Tanium)	8.3686%		\$8,810	\$27,497	\$4,959	\$31,347			36		30%	\$632,444
388	INVP 4704Q Customer Bill Redesign	8.1600%		\$7,873	\$24,575	\$4,432	\$28,016			36		30%	\$634,500
389	INVP 4563 US SAP- FERC on Hana (FOH)	8.3686%		\$8,101	\$25,285	\$4,561	\$28,825			36		30%	\$574,200
390	Regulatory Mandates - FY19	8.3686%		\$73,311	\$228,821	\$41,271	\$260,860			36		30%	\$5,742,000
391	Mobile Application Development Platform (MADP)	8.3686%		\$647	\$3,347	\$546	\$3,448			36		30%	\$60,000
392	Wireless LAN Management Tools	8.3686%		\$485	\$2,511	\$409	\$2,586			36		30%	\$45,000
393	INVP 4577 Data Centre Migration & Capacity Increase	8.3686%		\$3,281	\$10,239	\$1,847	\$11,673			36		30%	\$256,944
394	INVP 4493 Monitoring and Alerting	8.3686%		\$1,915	\$5,978	\$1,078	\$6,815			36		30%	\$150,000
395	INVP 4562 US SAP- Business Warehouse (BW) Consolidation	8.3686%		\$9,062	\$28,286	\$5,102	\$32,246			36		30%	\$709,800
396	INVP 4708 Business Innovation Projects 2	8.3686%		\$12,903	\$40,272	\$7,264	\$45,911			36		30%	\$1,010,584
397	INVP 4709 Data Centre Consolidation efforts	8.3686%		\$7,660	\$23,910	\$4,313	\$27,258			36		30%	\$600,000
398	INVP 4710 Data Security	8.3686%		\$1,915	\$5,978	\$1,078	\$6,815			36		30%	\$150,000
399	INVP 4728 Business Innovation Projects 3	8.3686%		\$12,903	\$40,272	\$7,264	\$45,911			36		30%	\$1,010,584
400	Hicksville Fiber	8.3686%		\$2,298	\$7,173	\$1,294	\$8,177			36		30%	\$180,000
401	SD-WAN Core, automation, orchestration tools and pilot sites	8.3686%		\$4,596	\$14,346	\$2,588	\$16,355			36		30%	\$360,000
402	Cloud Orchestration, Self service and Broker	8.3686%		\$2,873	\$8,966	\$1,617	\$10,222			36		30%	\$225,000
403	INVP 4606 Data Visualisation Expansion	8.3686%		\$13,771	\$41,066	\$7,491	\$47,346			36		30%	\$1,030,500
404	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 2	8.3686%		\$12,361	\$38,862	\$6,724	\$42,499			36		30%	\$925,000
405	VC - Syracuse A39/40	8.3686%		\$802	\$2,391	\$436	\$2,757			36		30%	\$60,000
406	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Up	9.3700%		\$14,323	\$42,086	\$7,705	\$48,703			36		30%	\$943,219
407	Continuous review of Reference Security Architecture	8.3686%		\$1,127	\$3,312	\$606	\$3,832			36		30%	\$83,100
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecyc	15.1269%		\$67,433	\$198,145	\$36,278	\$229,300			36		30%	\$2,750,761
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Up	9.3700%		\$67,863	\$199,407	\$36,587	\$230,761			36		30%	\$4,469,100
410	INVP 4750 Customer Experience Transformation Tech Program	6.9400%		\$39,330	\$104,060	\$19,587	\$123,803			36		30%	\$3,148,800
411	Network Access Control	8.3686%		\$565	\$1,494	\$281	\$1,778			36		30%	\$37,500
412	Removable Media Control - Full Roll out	8.3686%		\$4,578	\$11,955	\$2,258	\$14,275			36		30%	\$300,000
413	INVP 3737 US CNI GMS SCADA Upgrade &	0.0000%		\$0	\$0	\$0	\$0			36		30%	\$6,442,473
414	SharePoint 2007 Decommission	8.3686%		\$1,903	\$4,782	\$913	\$5,772			36		30%	\$120,000
415	INVP 4727 Virtual Desktop - DaaS	8.3686%		\$2,129	\$8,055	\$1,391	\$8,792			36		30%	\$144,375
416	DR Priority 2 Apps Remediation	8.3686%		\$3,568	\$8,966	\$1,712	\$10,822			36		30%	\$225,000

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

	09/01/20	08/31/21	27.3200%	09/01/20	08/31/21	27.3200%	8.2300%				
Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
357	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing	\$365,016	\$382,000	\$373,508	\$102,042	\$113,690	\$168,262	\$140,976	\$38,515	\$63,528	\$5,228
358	INVP 3932 Call Center Customer Contact Center/SDC Technol	\$24,028,703	\$27,725,000	\$25,876,851	\$7,069,556	\$7,921,429	\$11,882,143	\$9,901,786	\$2,705,168	\$4,364,388	\$359,189
359	INVP 4461 Unix51 Interface Migration	\$1,133,662	\$1,308,051	\$1,220,856	\$333,538	\$558,157	\$545,021	\$451,589	\$123,374	\$210,164	\$17,296
360	INVP 4778 - Dev Test to Cloud	\$402,387	\$464,286	\$433,336	\$118,388	\$127,126	\$193,452	\$160,289	\$43,791	\$74,597	\$6,139
361	VC - MetroTech Auditorium VC	\$260,004	\$300,000	\$280,002	\$76,497	\$82,143	\$125,000	\$103,571	\$28,296	\$48,201	\$3,967
362	Perimeter Enhancements	\$108,335	\$125,000	\$116,668	\$31,874	\$34,226	\$52,083	\$43,155	\$11,790	\$20,084	\$1,653
363	Internal PKI (Public Key) Infrastructure	\$86,668	\$100,000	\$93,334	\$25,499	\$27,381	\$41,667	\$34,524	\$9,432	\$16,067	\$1,322
364	INVP 4481 US MDS-Energy Accounting System (EAS) migrat	\$7,720,029	\$2,160,000	\$2,016,014	\$590,775	\$591,429	\$900,000	\$745,714	\$203,729	\$347,046	\$28,562
365	INVP 4411D New Gas Connections	\$184,345	\$860,000	\$802,672	\$219,290	\$225,238	\$348,095	\$286,667	\$78,317	\$140,973	\$11,602
366	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refr	\$476,674	\$550,000	\$513,337	\$140,244	\$137,500	\$216,071	\$176,786	\$48,298	\$91,946	\$7,567
367	Enterprise Centralized Patch Management	\$433,340	\$500,000	\$466,670	\$127,494	\$125,000	\$196,429	\$160,714	\$43,907	\$83,587	\$6,879
368	Fundamentals Package	\$433,340	\$500,000	\$466,670	\$127,494	\$125,000	\$196,429	\$160,714	\$43,907	\$83,587	\$6,879
369	Virtualized Browser	\$216,670	\$250,000	\$233,335	\$63,747	\$62,500	\$98,214	\$80,357	\$21,954	\$41,794	\$3,440
370	INVP 4491 ICE Replacement	\$2,988,072	\$3,447,722	\$3,217,897	\$879,129	\$1,149,241	\$1,838,785	\$1,494,013	\$408,164	\$470,965	\$38,760
371	INVP 4362 Legacy DMZ migration to vSTIG	\$130,002	\$150,000	\$140,001	\$38,248	\$35,714	\$57,143	\$46,429	\$12,684	\$25,564	\$2,104
372	INVP 4489 Active Directory Improvements	\$3,081,047	\$3,555,000	\$3,318,024	\$906,484	\$846,429	\$1,354,286	\$1,100,357	\$300,618	\$605,867	\$49,865
373	INVP 4490 Application Performance Management (APM)	\$216,670	\$250,000	\$233,335	\$63,747	\$59,524	\$95,238	\$77,381	\$21,140	\$42,607	\$3,507
374	INVP 4713 EMM Licenses	\$572,009	\$660,000	\$616,004	\$168,292	\$157,143	\$251,429	\$204,286	\$55,811	\$112,482	\$9,257
375	INVP 4725 MWORK and Netmotion Risk Avoidance	\$433,340	\$500,000	\$466,670	\$127,494	\$119,048	\$190,476	\$154,762	\$42,281	\$85,213	\$7,013
376	EMM Single Sign on	\$520,008	\$600,000	\$560,004	\$152,993	\$142,857	\$228,571	\$185,714	\$50,737	\$102,256	\$8,416
377	INVP 4222 Governance Risk & Compliance (GRC) Optimizati	\$2,129,728	\$2,391,184	\$2,260,456	\$617,557	\$540,429	\$900,714	\$720,571	\$196,860	\$420,696	\$34,623
378	vStig Scaling Upgrades	\$844,460	\$948,130	\$896,295	\$244,868	\$214,286	\$357,143	\$285,714	\$78,057	\$166,811	\$13,729
379	Domain Based Security Phase 1	\$675,568	\$738,504	\$717,036	\$195,894	\$171,429	\$285,714	\$228,571	\$62,446	\$133,449	\$10,983
380	Identity & Access Management: Fine Grain Access Management	\$1,393,559	\$1,564,415	\$1,478,887	\$404,032	\$353,571	\$589,286	\$471,429	\$128,794	\$275,238	\$22,652
381	Identity & Access Management: Privileged Access Management	\$1,165,186	\$1,308,220	\$1,236,708	\$337,869	\$295,671	\$402,786	\$304,229	\$107,703	\$230,165	\$18,945
382	US CNI Security Enhancements Phase 1	\$393,359	\$1,564,415	\$1,478,887	\$404,032	\$353,571	\$589,286	\$471,429	\$128,794	\$275,238	\$22,652
383	INVP 4467 STORMS Capital Cost Estimates	\$655,301	\$735,749	\$695,525	\$190,017	\$166,286	\$277,143	\$221,714	\$60,572	\$129,445	\$10,653
384	INVP 4217 US SAP: Business Planning	\$2,323,597	\$2,702,804	\$2,370,700	\$647,675	\$535,298	\$913,155	\$724,226	\$197,859	\$449,817	\$37,020
385	All Companies Physical Security Replacements - FY19	\$696,680	\$782,207	\$739,443	\$202,016	\$166,964	\$284,831	\$225,893	\$61,714	\$140,302	\$11,547
386	New England Companies Physical Security Replacements - FY	\$197,604	\$221,862	\$209,733	\$57,299	\$47,357	\$80,786	\$64,071	\$17,504	\$39,795	\$3,275
387	Endpoint Scanning (Titanium)	\$1,942,258	\$2,180,699	\$2,061,479	\$563,196	\$465,476	\$794,043	\$629,762	\$172,051	\$391,145	\$32,191
388	INVP 4704Q Customer Bill Redesign	\$1,780,246	\$1,998,797	\$1,889,522	\$516,217	\$426,649	\$727,813	\$577,231	\$157,699	\$358,518	\$29,506
389	INVP 4563 US SAP: FERC on Hans (FOH)	\$1,786,033	\$2,005,295	\$1,895,664	\$517,895	\$428,036	\$730,179	\$582,107	\$158,212	\$359,683	\$29,602
390	Regulatory Mandates - FY19	\$16,162,964	\$18,147,208	\$17,155,086	\$4,866,770	\$3,873,571	\$6,607,857	\$5,240,107	\$1,431,763	\$3,255,006	\$267,887
391	Mobile Application Development Platform (MADP)	\$168,892	\$200,000	\$184,446	\$50,391	\$56,667	\$96,667	\$76,667	\$20,445	\$29,445	\$2,423
392	Wireless LAN Management Tools	\$126,669	\$150,000	\$138,335	\$37,793	\$42,500	\$72,500	\$57,500	\$15,709	\$22,084	\$1,818
393	INVP 4377 Data Centre Migration & Capacity Increase	\$723,263	\$812,054	\$767,659	\$209,724	\$173,335	\$295,690	\$234,512	\$64,069	\$145,656	\$11,987
394	INVP 4493 Monitoring and Alerting	\$422,230	\$474,065	\$448,148	\$122,434	\$101,190	\$172,619	\$136,905	\$37,402	\$85,032	\$6,998
395	INVP 4562 US SAP: Business Warehouse (BW) Consolidation	\$1,997,992	\$2,243,276	\$2,120,634	\$579,357	\$478,833	\$816,833	\$647,833	\$176,988	\$402,369	\$33,115
396	INVP 4708 Business Innovation Projects 2	\$2,844,659	\$3,193,883	\$3,019,271	\$824,865	\$681,743	\$1,162,974	\$922,358	\$251,988	\$572,877	\$47,148
397	INVP 4709 Data Centre Consolidation efforts	\$1,688,920	\$1,896,260	\$1,792,590	\$489,736	\$404,762	\$690,476	\$547,619	\$149,610	\$340,126	\$27,992
398	INVP 4710 Data Security	\$422,230	\$448,148	\$448,148	\$122,434	\$101,190	\$172,619	\$136,905	\$37,402	\$85,032	\$6,998
399	INVP 4728 Business Innovation Projects 3	\$2,844,659	\$3,193,883	\$3,019,271	\$824,865	\$681,743	\$1,162,974	\$922,358	\$251,988	\$572,877	\$47,148
400	Hicksville Fiber	\$506,676	\$568,878	\$537,777	\$146,921	\$121,429	\$207,143	\$164,286	\$44,883	\$102,038	\$8,398
401	SD-WAN Core, automation, orchestration tools and pilot sites	\$1,013,352	\$1,137,756	\$1,075,554	\$293,841	\$242,857	\$414,286	\$328,571	\$89,766	\$204,076	\$16,795
402	Cloud Orchestration, Self service and Broker	\$633,345	\$711,098	\$672,221	\$183,651	\$151,786	\$258,929	\$205,357	\$56,104	\$127,547	\$10,497
403	INVP 4606 Data Visualisation Expansion	\$2,900,720	\$3,256,827	\$3,078,773	\$841,121	\$673,500	\$1,063,214	\$817,857	\$223,439	\$617,682	\$50,835
404	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 2	\$2,603,752	\$2,923,401	\$2,763,576	\$755,009	\$613,889	\$954,365	\$734,127	\$200,563	\$554,446	\$45,631
405	VC - Syracuse A3940	\$168,892	\$189,626	\$179,259	\$48,974	\$33,333	\$61,905	\$47,619	\$13,010	\$35,964	\$2,960
406	INVP 4568 US CNI-EMIS Lifecycle Hardware and Software Up	\$2,655,035	\$2,980,980	\$2,818,008	\$769,880	\$648,581	\$935,733	\$711,157	\$194,288	\$575,592	\$47,371
407	Continuous review of Reference Security Architecture	\$233,915	\$262,632	\$248,274	\$67,828	\$42,869	\$82,440	\$62,655	\$17,117	\$50,711	\$4,174
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle	\$7,733,025	\$8,693,596	\$8,218,311	\$2,245,242	\$1,419,043	\$2,728,929	\$2,073,986	\$666,613	\$1,678,629	\$138,151
409	INVP 4914 US CNI-EMIS Lifecycle Hardware and Software Up	\$12,579,921	\$14,124,923	\$13,352,107	\$3,647,796	\$2,305,488	\$4,433,631	\$3,369,560	\$920,564	\$2,727,232	\$224,451
410	INVP 4750 Customer Experience Transformation Tech Program	\$5,597,622	\$6,863,452	\$6,230,537	\$1,975,383	\$1,499,429	\$2,998,857	\$2,249,143	\$614,466	\$1,369,917	\$112,003
411	Network Access Control	\$66,664	\$86,111	\$76,387	\$23,525	\$17,857	\$35,714	\$26,786	\$7,318	\$16,208	\$1,334
412	Removable Media Control - Full Roll out	\$553,310	\$644,460	\$598,885	\$188,203	\$130,952	\$273,810	\$202,381	\$55,290	\$132,913	\$10,939
413	INVP 3737 US CNI GMS SCADA Upgrade &	\$11,452,784	\$18,134,702	\$14,793,743	\$4,041,651	\$2,045,229	\$5,113,074	\$3,579,152	\$977,824	\$3,063,826	\$252,153
414	SharePoint 2007 Decommission	\$337,784	\$377,784	\$357,784	\$95,238	\$75,281	\$127,619	\$97,381	\$20,238	\$47,067	\$3,967
415	INVP 4727 Virtual Desktop - DaaS	\$256,655	\$406,396	\$331,526	\$90,573	\$64,167	\$160,417	\$112,292	\$30,678	\$59,895	\$4,929
416	DR Priority 2 Apps Remediation	\$399,983	\$633,345	\$516,664	\$141,153	\$71,429	\$178,571	\$125,000	\$34,150	\$107,003	\$8,806

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Description	INVP #	Work Order	NECO	Bill Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period
417	Security Research Lab	Cyber Security	3683X14		YES	G020		\$925,000	\$325,000	03/01/20	60
418	Threat Behavior Modeling	Cyber Security	3683X15		YES	G020		\$800,000		03/01/20	84
419	Data Visualization	Cyber Security	3683X16		YES	G020		\$1,000,000	\$1,000,000	03/01/20	84
420	Identity & Access Management Role Base Access Management	Cyber Security	3683X5		YES	G020		\$1,650,000	\$1,650,000	03/01/20	84
421	All Companies Physical Security Replacements - FY20	Physical Security	N/A	90000180292	YES	G020		\$835,000	\$835,000	03/31/20	84
422	New England Companies Physical Security Replacements - FY20	Physical Security	N/A	90000180294	NO	G285		\$240,000	\$240,000	03/31/20	84
423	Regulatory Mandates - FY20	Other Mandates			YES	G020		\$20,000,000	\$20,000,000	03/31/20	84
424	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020		\$500,000	\$500,000	03/31/20	84
425	INVP 4564 US SAP Enhancement Pack 9 Upgrade	Tech. Modernization	4564		YES	G020		\$5,328,000	\$5,328,000	03/31/20	84
426	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020		\$3,973,236	\$3,973,236	03/31/20	84
427	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020		\$500,000	\$500,000	03/31/20	84
428	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020		\$3,973,236	\$3,973,236	03/31/20	84
429	Network Transformation Continuation-Risk Avoidance	Tech. Modernization	4834		YES	G020		\$360,000	\$360,000	03/31/20	84
430	Virtualized Branches	Tech. Modernization	4843		YES	G020		\$3,700,000	\$3,700,000	03/31/20	84
431	Lincoln Control Room Telephony Replacement	Tech. Modernization			YES	G020		\$400,000	\$400,000	03/31/20	84
432	IT/OT Discovery and Implementation Phase 1	Cyber Security	3683X11		YES	G020		\$2,540,160	\$2,540,160	10/01/20	84
433	Security Incident Event Management Phase 5	Cyber Security	3683X4		YES	G020		\$733,150	\$733,150	12/01/20	84
434	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		YES	G020		\$400,000	\$400,000	12/31/20	84
435	DR Priority 3 Apps Remediation	Tech. Modernization	4825		YES	G020		\$1,000,000	\$1,000,000	12/31/20	84
436	Network Transformation Continuation-Substations	Tech. Modernization	4835		YES	G020		\$350,000	\$350,000	12/31/20	84
437	Network Transformation Continuation-Substations and Security	Tech. Modernization	4836		YES	G020		\$600,000	\$600,000	12/31/20	84
438	Domain Based Security Phase 2 (Network Segregation)	Cyber Security	3683X13		YES	G020		\$6,000,000	\$6,000,000	03/01/21	84
439	Security Incident Event Management Phase 4	Cyber Security	3683X4		YES	G020		\$1,266,300	\$1,266,300	03/01/21	84
440	Identity & Access Management Shared Area Access Management	Cyber Security	3683X5		YES	G020		\$1,740,000	\$1,740,000	03/01/21	84
441	Big Data Security Analytics - Phase 2	Cyber Security	3683X7		YES	G020		\$3,466,164	\$3,466,164	03/01/21	84
442	Big Data Security Analytics Phase 1	Cyber Security	3683X7		YES	G020		\$4,621,552	\$4,621,552	03/01/21	84
443	Enhanced DLP Gateway and Endpoint	Cyber Security	3683X8		YES	G020		\$2,238,480	\$2,238,480	03/01/21	84
444	All Companies Physical Security Replacements - FY21	Physical Security	N/A	90000180292	YES	G020		\$860,000	\$860,000	03/31/21	84
445	New England Companies Physical Security Replacements - FY21	Physical Security	N/A	90000180294	NO	G285		\$258,000	\$258,000	03/31/21	84
446	GPS Project	Cyber Security			YES	G020		\$250,000	\$250,000	03/31/21	84
447	Regulatory Mandates - FY21	Other Mandates			YES	G020		\$20,000,000	\$20,000,000	03/31/21	84
448	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020		\$100,000	\$100,000	03/31/21	84
449	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020		\$4,491,484	\$4,491,484	03/31/21	84
450	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020		\$500,000	\$500,000	03/31/21	84
451	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020		\$4,491,484	\$4,491,484	03/31/21	84
452	Migration of Oracle to Linux	Tech. Modernization	4830		YES	G020		\$1,500,000	\$1,500,000	08/01/21	84
546	Total IS							\$80,969,763	\$315,126,645		
547								Total	\$396,096,408		
548											
549											
550											

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Reits
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

09/01/2020 08/31/21 8.2300%

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
417	Security Research Lab	\$292,500	\$227,500	\$260,000	8.2300%
418	Threat Behavior Modeling	\$742,857	\$628,571	\$685,714	8.2300%
419	Data Visualization	\$928,571	\$785,714	\$857,143	8.2300%
420	Identity & Access Management :Role Base Access Management	\$1,532,143	\$1,296,429	\$1,414,286	8.2300%
421	All Companies Physical Security Replacements - FY20	\$785,298	\$666,012	\$725,655	8.2300%
422	New England Companies Physical Security Replacements - FY2	\$225,714	\$191,429	\$208,571	8.2300%
423	Regulatory Mandates - FY20	\$18,809,524	\$15,952,381	\$17,380,952	8.2300%
424	INVP 4493 Monitoring and Alerting	\$470,238	\$398,810	\$434,524	8.2300%
425	INVP 4564 US SAP: Enhancement Pack 9 Upgrade	\$5,010,857	\$4,249,714	\$4,630,286	8.2300%
426	INVP 4708 Business Innovation Projects 2	\$3,736,734	\$3,169,129	\$3,452,931	8.2300%
427	INVP 4710 Data Security	\$470,238	\$398,810	\$434,524	8.2300%
428	INVP 4728 Business Innovation Projects 3	\$3,736,734	\$3,169,129	\$3,452,931	8.2300%
429	Network Transformation Continuation-Risk Avoidance	\$338,571	\$287,143	\$312,857	8.2300%
430	Virtualized Branches	\$3,479,762	\$2,951,190	\$3,215,476	8.2300%
431	Lincoln Control Room Telephony Replacement	\$376,190	\$319,048	\$347,619	8.2300%
432	IT/OT Discovery and Implementation Phase 1	\$0	\$2,207,520	\$1,103,760	8.2300%
433	Security Incident Event Management Phase 5	\$0	\$654,598	\$327,299	8.2300%
434	INVP 4490 Application Performance Management (APM)	\$0	\$361,905	\$180,952	8.2300%
435	IDR Priority 3 Apps Remediation	\$0	\$904,762	\$452,381	8.2300%
436	Network Transformation Continuation-Substations	\$0	\$316,667	\$158,333	8.2300%
437	Network Transformation Continuation-Substations and Security	\$0	\$542,857	\$271,429	8.2300%
438	Domain Based Security Phase 2 (Network Segregation)	\$0	\$5,571,429	\$2,785,714	8.2300%
439	Security Incident Event Management Phase 4	\$0	\$1,175,850	\$587,925	8.2300%
440	Identity & Access Management: Shared Area Access Management	\$0	\$1,615,714	\$807,857	8.2300%
441	Big Data Security Analytics - Phase 2	\$0	\$3,218,581	\$1,609,290	8.2300%
442	Big Data Security Analytics Phase 1	\$0	\$4,291,441	\$2,145,721	8.2300%
443	Enhanced DLP Gateway and Endpoint	\$0	\$2,078,589	\$1,039,294	8.2300%
444	All Companies Physical Security Replacements - FY21	\$0	\$808,810	\$404,405	8.2300%
445	New England Companies Physical Security Replacements - FY2	\$0	\$242,643	\$121,321	8.2300%
446	GPS Project	\$0	\$235,119	\$117,560	8.2300%
447	Regulatory Mandates - FY21	\$0	\$18,809,524	\$9,404,762	8.2300%
448	INVP 4493 Monitoring and Alerting	\$0	\$94,048	\$47,024	8.2300%
449	INVP 4708 Business Innovation Projects 2	\$0	\$4,224,134	\$2,112,067	8.2300%
450	INVP 4710 Data Security	\$0	\$470,238	\$235,119	8.2300%
451	INVP 4728 Business Innovation Projects 3	\$0	\$4,224,134	\$2,112,067	8.2300%
452	Migration of Oracle to Linux	\$0	\$1,482,143	\$741,071	8.2300%
546		\$254,907,746	\$259,044,402	\$256,976,074	
547					
548					
549					
550					

Narragansett Electric Company and Narragansett Gas Company d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Months: 12 Gas

Line	Investment Name	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 3 NECO G Allocation	Rate Year 3 NECO G Rent- Return	Rate Year 3 NECO G Rent - Depth						
417	Security Research Lab	\$21,398	(\$2,598)	\$18,801	\$65,000	2.8497%	\$536	\$1,852						
418	Threat Behavior Modeling	\$56,434	(\$7,423)	\$49,011	\$114,286	2.8497%	\$1,397	\$3,257						
419	Data Visualization	\$70,543	(\$9,279)	\$61,264	\$142,857	2.8497%	\$1,746	\$4,071						
420	Identity & Access Management -Role Base Access Management	\$116,396	(\$15,311)	\$101,085	\$235,714	2.8497%	\$2,881	\$6,717						
421	All Companies Physical Security Replacements - FY20	\$59,721	(\$7,972)	\$51,750	\$119,286	2.8497%	\$1,475	\$3,399						
422	New England Companies Physical Security Replacements - FY	\$17,165	(\$2,291)	\$14,874	\$34,286	11.0863%	\$1,649	\$3,801						
423	Regulatory Mandates - FY20	\$1,430,452	(\$190,936)	\$1,239,516	\$2,857,143	2.8497%	\$35,323	\$81,421						
424	INVP 4493 Monitoring and Alerting	\$35,761	(\$4,773)	\$30,988	\$71,429	2.8497%	\$883	\$2,036						
425	INVP 4564 US SAP: Enhancement Pack 9 Upgrade	\$381,073	(\$50,865)	\$330,207	\$761,143	2.8497%	\$9,410	\$21,690						
426	INVP 4708 Business Innovation Projects 2	\$284,176	(\$37,932)	\$246,245	\$567,605	2.8497%	\$7,017	\$16,175						
427	INVP 4710 Data Security	\$35,761	(\$4,773)	\$30,988	\$71,429	2.8497%	\$883	\$2,036						
428	INVP 4728 Business Innovation Projects 3	\$284,176	(\$37,932)	\$246,245	\$567,605	2.8497%	\$7,017	\$16,175						
429	Network Transformation Continuation-Risk Avoidance	\$25,748	(\$3,437)	\$22,311	\$51,429	2.8497%	\$636	\$1,466						
430	Virtualized Branches	\$264,634	(\$35,323)	\$229,311	\$528,571	2.8497%	\$6,535	\$15,063						
431	Lincoln Control Room Telephony Replacement	\$28,609	(\$3,819)	\$24,790	\$57,143	2.8497%	\$706	\$1,628						
432	IT/OT Discovery and Implementation Phase 1	\$90,839	(\$5,778)	\$85,061	\$332,640	2.8497%	\$2,424	\$9,479						
433	Security Incident Event Management Phase 5	\$26,937	(\$1,864)	\$25,073	\$78,552	2.8497%	\$715	\$2,239						
434	INVP 4490 Application Performance Management (APM)	\$14,892	(\$1,071)	\$13,822	\$38,095	2.8497%	\$394	\$1,086						
435	DR Priority 3 Apps Remediation	\$37,231	(\$2,676)	\$34,555	\$95,238	2.8497%	\$985	\$2,714						
436	Network Transformation Continuation-Substations	\$13,031	(\$937)	\$12,094	\$33,333	2.8497%	\$345	\$950						
437	Network Transformation Continuation-Substations and Security	\$22,339	(\$1,606)	\$20,733	\$57,143	2.8497%	\$591	\$1,628						
438	Domain Based Security Phase 2 (Network Segregation)	\$229,264	(\$17,664)	\$211,600	\$428,571	2.8497%	\$6,030	\$12,213						
439	Security Incident Event Management Phase 4	\$48,386	(\$3,728)	\$44,658	\$90,450	2.8497%	\$1,723	\$3,578						
440	Identity & Access Management: Shared Area Access Management	\$66,487	(\$5,123)	\$61,364	\$124,286	2.8497%	\$3,484	\$7,055						
441	Big Data Security Analytics - Phase 2	\$132,445	(\$10,204)	\$122,240	\$247,583	2.8497%	\$4,645	\$9,407						
442	Big Data Security Analytics Phase 1	\$176,593	(\$13,606)	\$162,987	\$330,111	2.8497%	\$2,250	\$4,556						
443	Enhanced DLP Gateway and Endpoint	\$85,534	(\$6,590)	\$78,944	\$159,891	2.8497%	\$873	\$1,459						
444	All Companies Physical Security Replacements - FY21	\$33,283	(\$2,647)	\$30,636	\$51,190	2.8497%	\$1,019	\$1,703						
445	New England Companies Physical Security Replacements - FY	\$9,985	(\$794)	\$9,191	\$15,357	11.0863%	\$1,019	\$1,703						
446	GPS Project	\$9,675	(\$769)	\$8,906	\$14,881	2.8497%	\$254	\$424						
447	Regulatory Mandates - FY21	\$774,012	(\$61,557)	\$712,455	\$1,190,476	2.8497%	\$20,303	\$33,925						
448	INVP 4493 Monitoring and Alerting	\$3,870	(\$308)	\$3,562	\$5,952	2.8497%	\$102	\$170						
449	INVP 4708 Business Innovation Projects 2	\$173,823	(\$13,824)	\$159,999	\$267,350	2.8497%	\$4,560	\$7,619						
450	INVP 4710 Data Security	\$19,350	(\$1,539)	\$17,811	\$29,762	2.8497%	\$508	\$848						
451	INVP 4728 Business Innovation Projects 3	\$173,823	(\$13,824)	\$159,999	\$267,350	2.8497%	\$4,560	\$7,619						
452	Migration of Oracle to Linux	\$60,990	(\$5,420)	\$55,570	\$17,857	2.8497%	\$1,584	\$509						
546														
547														
548		\$21,149,131	(\$4,340,997)	\$16,808,134	\$53,270,119		\$519,847	\$1,620,546						
549														
550														
								<table><tr><td>New Projects</td><td>2,140,393</td></tr><tr><td>Existing Projects</td><td>1,879,971</td></tr><tr><td>Total</td><td>4,020,364</td></tr></table>	New Projects	2,140,393	Existing Projects	1,879,971	Total	4,020,364
New Projects	2,140,393													
Existing Projects	1,879,971													
Total	4,020,364													

Distribution						
		Less IFA		1366%		
Line	Investment Name	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Depreciation	Salary & Wage Allocator	Amortization Period
417	Security Research Lab	8.3686%	\$1,573	\$5,440	\$958	36
418	Theater Behavior Modeling	8.3686%	\$4,102	\$9,564	\$1,867	36
419	Data Visualization	8.3686%	\$1,955	\$5,127	\$2,333	36
420	Identity & Access Management -Role Base Access Management	8.3686%	\$8,459	\$19,726	\$3,850	36
421	All Companies Physical Security Replacements - FY20	8.3686%	\$4,331	\$9,983	\$1,955	36
422	New England Companies Physical Security Replacements - FY20	22.0728%	\$3,283	\$7,568	\$1,482	36
423	Regulatory Mandates - FY20	8.3686%	\$103,730	\$239,102	\$46,831	36
424	INVP 4493 Monitoring and Alerting	8.3686%	\$2,593	\$5,978	\$1,171	36
425	INVP 4564 US SAP: Enhancement Pack 9 Upgrade	8.3686%	\$27,654	\$63,697	\$12,476	36
426	INVP 4708 Business Innovation Projects 2	8.3686%	\$20,607	\$47,500	\$9,303	36
427	INVP 4710 Data Security	8.3686%	\$2,593	\$5,978	\$1,171	36
428	INVP 4728 Business Innovation Projects 3	8.3686%	\$20,607	\$47,500	\$9,303	36
429	Network Transformation Continuation-Risk Avoidance	8.3686%	\$1,867	\$4,304	\$843	36
430	Virtualized Branches	8.3686%	\$19,190	\$44,234	\$8,664	36
431	Lincoln Control Room Telephony Replacement	8.3686%	\$2,075	\$4,782	\$937	36
432	TIGOT Discovery and Implementation Phase 1	8.3686%	\$7,118	\$27,837	\$4,775	36
433	Security Incident Event Management Phase 5	8.3686%	\$2,098	\$6,574	\$1,185	36
434	INVP 4490 Application Performance Management (APM)	8.3686%	\$1,157	\$3,188	\$593	36
435	DR Priority 3 Apps Remediation	8.3686%	\$2,892	\$7,970	\$1,484	36
436	Network Transformation Continuation-Substitutions	8.3686%	\$1,012	\$2,790	\$519	36
437	Network Transformation Continuation-Substitutions and Security	8.3686%	\$1,735	\$4,782	\$890	36
438	Domain Based Security Phase 2 (Network Segregation)	8.3686%	\$17,708	\$35,865	\$7,318	36
439	Security Incident Event Management Phase 4	8.3686%	\$3,757	\$7,569	\$1,544	36
440	Identity & Access Management: Shared Area Access Management	8.3686%	\$5,135	\$12,228	\$2,122	36
441	Big Data Security Analytics - Phase 2	8.3686%	\$10,230	\$20,719	\$4,228	36
442	Big Data Security Analytics Phase 1	8.3686%	\$13,640	\$27,626	\$5,637	36
443	Enhanced DLP Gateway and Endpoint	8.3686%	\$6,606	\$13,381	\$2,730	36
444	All Companies Physical Security Replacements - FY21	8.3686%	\$2,564	\$4,284	\$935	36
445	New England Companies Physical Security Replacements - FY21	22.0728%	\$2,029	\$3,390	\$740	36
446	GPS Project	8.3686%	\$745	\$1,245	\$272	36
447	Regulatory Mandates - FY21	8.3686%	\$59,622	\$99,626	\$21,753	36
448	INVP 4493 Monitoring and Alerting	8.3686%	\$298	\$498	\$109	36
449	INVP 4708 Business Innovation Projects 2	8.3686%	\$13,390	\$22,373	\$4,885	36
450	INVP 4710 Data Security	8.3686%	\$1,491	\$2,491	\$544	36
451	INVP 4728 Business Innovation Projects 3	8.3686%	\$13,390	\$22,373	\$4,885	36
452	Migration of Oracle to Linux	8.3686%	\$4,650	\$1,494	\$839	36
546			\$1,351,082	\$4,361,567	\$780,348	\$4,932,301
547						\$9,429,458
548						
549						
550						\$105,861,275

Narragansett Electric Company and Narragansett Gas Company, d/b/a Nat
Service Company Rents
Existing Service Company Capital Software allocated to Operating Compa
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
417	Security Research Lab	\$108,323	\$252,785	\$180,554	\$49,327	\$32,500	\$97,500	\$65,000	\$17,758	\$31,569	\$2,598
418	Threat Behavior Modeling	\$266,640	\$622,240	\$444,440	\$121,421	\$57,143	\$171,429	\$114,286	\$31,223	\$90,198	\$7,423
419	Data Visualization	\$333,300	\$777,800	\$555,550	\$151,716	\$71,429	\$353,571	\$225,714	\$64,397	\$186,034	\$9,279
420	Identity & Access Management Role Base Access Management	\$549,945	\$1,283,370	\$916,658	\$250,431	\$117,857	\$568,988	\$109,345	\$29,873	\$96,860	\$15,311
421	All Companies Physical Security Replacements - FY20	\$278,306	\$649,463	\$463,884	\$126,733	\$49,702	\$186,672	\$133,332	\$36,426	\$48,571	\$7,972
422	New England Companies Physical Security Replacements - FY20	\$79,992	\$186,672	\$111,111	\$3,035,525	\$1,190,476	\$4,047,619	\$2,619,048	\$8,586	\$27,840	\$2,291
423	Regulatory Mandates - FY20	\$6,666,000	\$15,536,000	\$11,111,000	\$3,035,525	\$1,190,476	\$4,047,619	\$2,619,048	\$8,586	\$27,840	\$2,291
424	INVP 4493 Monitoring and Alerting	\$166,650	\$388,900	\$277,775	\$75,888	\$29,762	\$101,190	\$65,476	\$17,888	\$58,000	\$4,773
425	INVP 4564 US SAP Enhancement Pack 9 Upgrade	\$1,775,822	\$4,144,118	\$2,959,970	\$808,664	\$317,143	\$1,078,286	\$697,714	\$190,616	\$618,048	\$50,865
426	INVP 4708 Business Innovation Projects 2	\$1,324,280	\$3,090,383	\$2,207,331	\$603,043	\$236,502	\$804,107	\$520,305	\$142,147	\$460,896	\$37,932
427	INVP 4710 Data Security	\$166,650	\$388,900	\$277,775	\$75,888	\$29,762	\$101,190	\$65,476	\$17,888	\$58,000	\$4,773
428	INVP 4728 Business Innovation Projects 3	\$1,324,280	\$3,090,383	\$2,207,331	\$603,043	\$236,502	\$804,107	\$520,305	\$142,147	\$460,896	\$37,932
429	Network Transformation Continuation-Risk Avoidance	\$119,988	\$280,008	\$199,998	\$54,659	\$21,429	\$72,857	\$47,143	\$12,879	\$41,760	\$3,457
430	Virtualized Branches	\$123,320	\$2,877,860	\$2,055,535	\$561,572	\$220,238	\$748,810	\$484,524	\$132,372	\$429,200	\$35,323
431	Lincoln Control Room Telephony Replacement	\$133,320	\$311,120	\$222,220	\$60,711	\$23,810	\$80,952	\$52,381	\$14,310	\$46,400	\$3,819
432	IT/OT Discovery and Implementation Phase 1	\$0	\$846,635	\$423,318	\$15,650	\$0	\$332,640	\$166,320	\$45,439	\$702,12	\$5,778
433	Security Incident Event Management Phase 5	\$0	\$244,359	\$122,179	\$33,379	\$0	\$78,552	\$39,276	\$10,730	\$22,649	\$1,864
434	INVP 4490 Application Performance Management (APM)	\$0	\$133,320	\$66,660	\$18,212	\$0	\$38,095	\$19,048	\$5,204	\$13,008	\$1,071
435	DR Priority 3 Apps Remediation	\$0	\$333,300	\$166,650	\$45,529	\$0	\$95,238	\$47,619	\$13,010	\$32,519	\$2,676
436	Network Transformation Continuation-Substations	\$0	\$16,655	\$8,328	\$15,935	\$0	\$33,333	\$16,667	\$4,553	\$11,382	\$937
437	Network Transformation Continuation-Substations and Security	\$0	\$199,980	\$99,990	\$27,317	\$0	\$57,143	\$28,571	\$7,806	\$19,512	\$1,606
438	Domain Based Security Phase 2 (Network Segregation)	\$0	\$1,999,800	\$999,900	\$273,173	\$0	\$428,571	\$214,286	\$58,543	\$214,630	\$17,664
439	Security Incident Event Management Phase 4	\$0	\$221,029	\$110,515	\$27,653	\$0	\$90,450	\$45,225	\$12,355	\$45,298	\$3,728
440	Identity & Access Management: Shared Area Access Management	\$0	\$579,942	\$289,971	\$79,220	\$0	\$124,286	\$62,143	\$16,977	\$62,243	\$5,123
441	Big Data Security Analytics - Phase 2	\$0	\$1,155,272	\$577,636	\$157,810	\$0	\$247,583	\$123,792	\$33,820	\$123,990	\$10,204
442	Big Data Security Analytics Phase 1	\$0	\$1,540,363	\$770,182	\$210,414	\$0	\$330,111	\$165,055	\$45,093	\$165,320	\$13,606
443	Enhanced DLP Gateway and Endpoint	\$0	\$746,085	\$373,043	\$101,915	\$0	\$159,891	\$79,946	\$21,841	\$80,074	\$6,590
444	All Companies Physical Security Replacements - FY21	\$0	\$286,638	\$143,319	\$39,155	\$0	\$51,190	\$25,595	\$6,993	\$32,162	\$2,647
445	New England Companies Physical Security Replacements - FY21	\$0	\$85,991	\$42,996	\$11,746	\$0	\$15,357	\$7,679	\$2,098	\$9,649	\$794
446	GPS Project	\$0	\$83,325	\$41,663	\$11,382	\$0	\$14,881	\$7,440	\$2,033	\$9,349	\$769
447	Regulatory Mandates - FY21	\$0	\$6,666,000	\$3,333,000	\$910,576	\$0	\$1,190,476	\$595,238	\$162,619	\$747,957	\$61,557
448	INVP 4493 Monitoring and Alerting	\$0	\$33,330	\$16,665	\$4,553	\$0	\$5,952	\$2,976	\$813	\$3,740	\$308
449	INVP 4708 Business Innovation Projects 2	\$0	\$1,497,012	\$748,506	\$204,492	\$0	\$267,350	\$133,675	\$36,520	\$167,972	\$13,824
450	INVP 4710 Data Security	\$0	\$166,650	\$83,325	\$22,764	\$0	\$29,762	\$14,881	\$4,065	\$18,695	\$1,539
451	INVP 4728 Business Innovation Projects 3	\$0	\$1,497,012	\$748,506	\$204,492	\$0	\$267,350	\$133,675	\$36,520	\$167,972	\$13,824
452	Migration of Oracle to Linux	\$0	\$499,950	\$249,975	\$68,293	\$0	\$17,857	\$8,929	\$2,439	\$65,854	\$5,420
546											
547											
548		\$268,840,484	\$338,128,198	\$303,484,341	\$82,911,922	\$83,781,887	\$137,052,006	\$110,416,947	\$30,165,910	\$52,746,012	\$4,340,997
549											
550											

27.3200%

27.3200%

08/31/21

09/01/20

27.3200%

08/31/21

09/01/20

08/31/21

09/01/20

27.3200%

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Reams
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
1	ITXFER0099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	J139	07/01/97	120	\$2,600	\$0	\$2,600	YES	\$0	\$0	\$0
2	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	12/20/02	120	\$48,803	\$0	\$48,803	YES	\$0	\$0	\$0
3	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	08/26/04	120	\$560,942	\$0	\$560,942	YES	\$0	\$0	\$0
4	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	10/31/04	120	\$10,055	\$0	\$10,055	YES	\$0	\$0	\$0
5	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	04/23/05	120	\$86,734	\$0	\$86,734	YES	\$0	\$0	\$0
6	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	03/19/06	120	\$4,520	\$0	\$4,520	YES	\$0	\$0	\$0
7	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	09/01/06	120	\$103,619	\$0	\$103,619	YES	\$0	\$0	\$0
8	ITXFER0099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	12/01/06	120	\$40,743	\$0	\$40,743	YES	\$0	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	09/01/09	120	\$114,338	\$0	\$114,338	YES	\$11,434	\$0	\$5,717
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	03/01/10	120	\$738,816	\$0	\$738,816	YES	\$10,822	\$36,941	\$73,882
11	ITXFER0099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	08/01/12	120	\$1,001	\$0	\$1,001	YES	\$392	\$2,992	\$342
12	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$3,658	\$0	\$3,658	YES	\$1,921	\$1,555	\$1,738
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$18,292	\$0	\$18,292	YES	\$9,603	\$7,774	\$8,689
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$7,317	\$0	\$7,317	YES	\$3,841	\$3,110	\$3,475
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$11,096	\$0	\$11,096	YES	\$5,826	\$4,716	\$5,271
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$10,975	\$0	\$10,975	YES	\$5,762	\$4,664	\$5,213
17	90000098634	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754	YES	\$3,021	\$2,445	\$2,733
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$11,507	\$0	\$11,507	YES	\$6,041	\$4,891	\$5,466
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,301	\$0	\$2,301	YES	\$1,208	\$978	\$1,093
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,223	\$0	\$12,223	YES	\$6,417	\$5,095	\$5,806
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754	YES	\$3,021	\$2,445	\$2,733
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$161,102	\$0	\$161,102	YES	\$84,578	\$68,468	\$76,523
23	90000098635	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070	YES	\$3,187	\$2,580	\$2,883
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,840	\$0	\$30,840	YES	\$16,191	\$13,107	\$14,649
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,428	\$0	\$2,428	YES	\$1,275	\$1,032	\$1,153
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,895	\$0	\$12,895	YES	\$6,770	\$5,480	\$6,125
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070	YES	\$3,187	\$2,580	\$2,883
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$218,519	\$0	\$218,519	YES	\$114,723	\$92,871	\$103,797
29	90000098636	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$15,339	\$0	\$15,339	YES	\$8,053	\$6,519	\$7,286
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,157	\$0	\$30,157	YES	\$15,833	\$12,817	\$14,325
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936	YES	\$3,116	\$2,523	\$2,819
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$47,485	\$0	\$47,485	YES	\$24,930	\$20,181	\$22,556
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$3,936	\$0	\$3,936	YES	\$2,116	\$1,741	\$1,928
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$213,685	\$0	\$213,685	YES	\$112,184	\$90,816	\$101,500
35	90000098638	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$9,903	\$0	\$9,903	YES	\$5,199	\$4,209	\$4,704
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$12,873	\$0	\$12,873	YES	\$6,759	\$5,471	\$6,115
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951	YES	\$2,599	\$2,104	\$2,352
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951	YES	\$2,599	\$2,104	\$2,352
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$2,971	\$0	\$2,971	YES	\$1,560	\$1,263	\$1,411
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$108,928	\$0	\$108,928	YES	\$57,187	\$46,295	\$51,741
41	90000098638	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$38,634	\$0	\$38,634	YES	\$20,283	\$16,419	\$18,351
42	90000098721	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$16,225	\$0	\$16,225	YES	\$8,518	\$6,895	\$7,707
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$34,944	\$0	\$34,944	YES	\$18,346	\$14,851	\$16,599
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878	YES	\$3,611	\$2,923	\$3,267
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$55,023	\$0	\$55,023	YES	\$28,887	\$23,385	\$26,136
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878	YES	\$3,611	\$2,923	\$3,267
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802	YES	\$64,996	\$52,616	\$58,806
48	90000098721	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802	YES	\$64,996	\$52,616	\$58,806
49	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	G012	06/01/17	120	\$3,384	\$0	\$3,384	YES	\$2,961	\$2,623	\$2,792
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	G012	07/01/11	120	\$78,019	\$0	\$78,019	YES	\$22,105	\$14,304	\$18,204
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	G012	07/01/11	120	\$23,213	\$0	\$23,213	YES	\$6,577	\$4,256	\$5,416
52	90000098936	SVC8000	Wire & Cable	Improvements	G012	07/01/11	120	\$253	\$0	\$253	YES	\$72	\$46	\$59
53	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J135	07/01/87	120	\$1,462	\$0	\$1,462	YES	\$0	\$0	\$0
54	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/03	120	\$7,784	\$0	\$7,784	YES	\$0	\$0	\$0
55	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	08/17/03	120	\$11,008	\$0	\$11,008	YES	\$0	\$0	\$0
56	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	04/17/04	120	\$21,599	\$0	\$21,599	YES	\$0	\$0	\$0
57	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/04	120	\$7,219	\$0	\$7,219	YES	\$0	\$0	\$0
58	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	10/31/04	120	\$684	\$0	\$684	YES	\$0	\$0	\$0
59	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	03/31/05	120	\$5,326	\$0	\$5,326	YES	\$0	\$0	\$0
60	ITXFER0099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	05/31/05	120	\$33,531	\$0	\$33,531	YES	\$0	\$0	\$0
61	ITXFER0099	SVC8000	HIX Old Country Rd Bldg	Land and Land Rights	J135	07/01/00	120	\$145,055.42	\$0	\$145,055.42	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	8.23%	\$470	(\$129)	\$342	\$11,434
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	8.23%	\$6,080	(\$1,661)	\$4,419	\$73,882
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	8.23%	\$28	(\$7)	\$21	\$100
12	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$143	(\$31)	\$113	\$366
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$715	(\$153)	\$563	\$1,829
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	8.23%	\$286	(\$61)	\$225	\$732
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$434	(\$93)	\$341	\$1,110
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$429	(\$92)	\$338	\$1,098
17	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$225	(\$48)	\$177	\$575
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$450	(\$96)	\$354	\$1,151
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	8.23%	\$90	(\$19)	\$71	\$230
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$478	(\$102)	\$376	\$1,222
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$225	(\$48)	\$177	\$575
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	8.23%	\$6,298	(\$1,344)	\$4,954	\$16,110
23	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$237	(\$51)	\$187	\$607
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$1,206	(\$257)	\$948	\$3,084
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	8.23%	\$95	(\$20)	\$75	\$243
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$504	(\$108)	\$397	\$1,290
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$237	(\$51)	\$187	\$607
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	8.23%	\$8,542	(\$1,823)	\$6,720	\$21,852
29	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$600	(\$128)	\$472	\$1,534
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$1,179	(\$252)	\$927	\$3,016
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	8.23%	\$232	(\$50)	\$183	\$594
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$1,856	(\$396)	\$1,460	\$4,749
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$232	(\$50)	\$183	\$594
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	8.23%	\$8,353	(\$1,782)	\$6,571	\$21,368
35	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$387	(\$83)	\$305	\$990
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$503	(\$107)	\$396	\$1,267
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	8.23%	\$194	(\$41)	\$152	\$495
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$194	(\$41)	\$152	\$495
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$116	(\$25)	\$91	\$297
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	8.23%	\$4,258	(\$909)	\$3,350	\$10,893
41	9000098638	SVC8000	TOWER	Communication Equipment	8.23%	\$1,510	(\$322)	\$1,188	\$3,863
42	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$634	(\$135)	\$499	\$1,622
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$1,366	(\$291)	\$1,075	\$3,494
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	8.23%	\$269	(\$57)	\$212	\$688
45	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$2,151	(\$459)	\$1,692	\$5,502
46	9000098721	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$269	(\$57)	\$212	\$688
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	8.23%	\$4,840	(\$1,033)	\$3,807	\$12,380
48	9000098721	SVC8000	TOWER	Communication Equipment	8.23%	\$4,840	(\$1,033)	\$3,807	\$12,380
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	8.23%	\$230	(\$43)	\$187	\$607
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements	8.23%	\$1,498	(\$409)	\$1,089	\$7,802
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	8.23%	\$446	(\$122)	\$324	\$2,321
52	9000098936	SVC8000	Wire & Cable	Improvements	8.23%	\$5	(\$1)	\$4	\$25
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0
61	ITXFER00099	SVC8000	HIX OH Country Rd. Bldg	Land and Land Rights	8.23%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
1	ITXFER0009	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment
2	ITXFER0009	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment
3	ITXFER0009	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment
4	ITXFER0009	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment
5	ITXFER0009	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment
6	ITXFER0009	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment
7	ITXFER0009	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment
8	ITXFER0009	SVC8000	COMMUNICATION EQP	Communication Equipment
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment
11	ITXFER0009	SVC8000	COMMUNICATION EQP	Communication Equipment
12	9000098633	SVC8000	BATTERY	Communication Equipment
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment
15	9000098633	SVC8000	DATACHANNEL MODEMS	Communication Equipment
16	9000098633	SVC8000	JACK FIELD	Communication Equipment
17	9000098634	SVC8000	BATTERY	Communication Equipment
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment
20	9000098634	SVC8000	DATACHANNEL MODEMS	Communication Equipment
21	9000098634	SVC8000	JACK FIELD	Communication Equipment
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment
23	9000098635	SVC8000	BATTERY	Communication Equipment
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment
26	9000098635	SVC8000	DATACHANNEL MODEMS	Communication Equipment
27	9000098635	SVC8000	JACK FIELD	Communication Equipment
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment
29	9000098636	SVC8000	BATTERY	Communication Equipment
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment
32	9000098636	SVC8000	DATACHANNEL MODEMS	Communication Equipment
33	9000098636	SVC8000	JACK FIELD	Communication Equipment
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment
35	9000098638	SVC8000	BATTERY	Communication Equipment
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment
38	9000098638	SVC8000	DATACHANNEL MODEMS	Communication Equipment
39	9000098638	SVC8000	JACK FIELD	Communication Equipment
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment
41	9000098638	SVC8000	TOWER	Communication Equipment
42	9000098721	SVC8000	BATTERY	Communication Equipment
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment
45	9000098721	SVC8000	DATACHANNEL MODEMS	Communication Equipment
46	9000098721	SVC8000	JACK FIELD	Communication Equipment
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment
48	9000098721	SVC8000	TOWER	Communication Equipment
49	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment
50	9000098721	SVC8000	OFFICE FURNITURE	Improvements
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements
52	9000098936	SVC8000	Wire & Cable	Improvements
53	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
54	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
55	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
56	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
57	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
58	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
59	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
60	ITXFER0009	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment
61	ITXFER0009	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Gas					Distribution						
Line	Work order	estment N:	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Less IFA Salary & Wage Allocator		
					NECO G Allocation	NECO G Rent-Return	NECO G Rent - Depn	Distribution Allocation		Return	Depreciation
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	4.0899%	\$14	\$468	9.6001%	\$33	\$1,108	\$156
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	4.0899%	\$181	\$3,102	9.6001%	\$428	\$7,159	\$1,036
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	1.5316%	\$0	\$2	3.7985%	\$1	\$4	\$1
12	90000098633	SVC8000	BATTERY	Communication Equipment	4.0899%	\$5	\$15	9.6001%	\$11	\$35	\$6
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$23	\$75	9.6001%	\$55	\$177	\$32
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$9	\$30	9.6001%	\$22	\$71	\$13
15	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$14	\$45	9.6001%	\$33	\$108	\$19
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$14	\$45	9.6001%	\$33	\$106	\$19
17	90000098634	SVC8000	BATTERY	Communication Equipment	4.0899%	\$7	\$24	9.6001%	\$17	\$56	\$10
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$14	\$47	9.6001%	\$34	\$112	\$20
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$3	\$9	9.6001%	\$7	\$22	\$4
20	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$15	\$50	9.6001%	\$36	\$118	\$21
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$7	\$24	9.6001%	\$17	\$56	\$10
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$203	\$659	9.6001%	\$480	\$1,561	\$279
23	90000098635	SVC8000	BATTERY	Communication Equipment	4.0899%	\$8	\$25	9.6001%	\$18	\$59	\$11
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$39	\$126	9.6001%	\$92	\$299	\$53
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$3	\$10	9.6001%	\$7	\$24	\$4
26	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$16	\$53	9.6001%	\$38	\$125	\$22
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$8	\$25	9.6001%	\$18	\$59	\$11
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$275	\$894	9.6001%	\$651	\$2,117	\$378
29	90000098636	SVC8000	BATTERY	Communication Equipment	4.0899%	\$19	\$63	9.6001%	\$46	\$149	\$27
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$38	\$123	9.6001%	\$90	\$292	\$52
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$7	\$24	9.6001%	\$18	\$58	\$10
32	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$60	\$194	9.6001%	\$142	\$460	\$82
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$7	\$24	9.6001%	\$18	\$58	\$10
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$269	\$874	9.6001%	\$637	\$2,071	\$370
35	90000098638	SVC8000	BATTERY	Communication Equipment	4.0899%	\$12	\$41	9.6001%	\$30	\$96	\$17
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$16	\$53	9.6001%	\$38	\$125	\$22
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$6	\$20	9.6001%	\$15	\$48	\$9
38	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$6	\$20	9.6001%	\$15	\$48	\$9
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$4	\$12	9.6001%	\$9	\$29	\$5
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$137	\$446	9.6001%	\$325	\$1,056	\$189
41	90000098638	SVC8000	PC & MISC COMPUTER EQUIPMENT	Communication Equipment	4.0899%	\$49	\$158	9.6001%	\$115	\$374	\$67
42	90000098721	SVC8000	TOWER	Communication Equipment	4.0899%	\$20	\$66	9.6001%	\$48	\$157	\$28
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$44	\$143	9.6001%	\$104	\$339	\$60
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$9	\$28	9.6001%	\$20	\$67	\$12
45	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	4.0899%	\$69	\$225	9.6001%	\$164	\$533	\$95
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$9	\$28	9.6001%	\$20	\$67	\$12
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$156	\$506	9.6001%	\$369	\$1,200	\$214
48	90000098721	SVC8000	TOWER	Communication Equipment	4.0899%	\$156	\$506	9.6001%	\$369	\$1,200	\$214
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	2.8497%	\$5	\$10	8.3686%	\$16	\$27	\$6
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	2.8497%	\$31	\$222	8.3686%	\$91	\$618	\$97
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	2.8497%	\$9	\$66	8.3686%	\$27	\$184	\$29
52	90000098936	SVC8000	Wire & Cable	Improvements	2.8497%	\$0	\$1	8.3686%	\$0	\$2	\$0
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
55	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
56	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
57	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
58	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
59	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
60	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
61	1TXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

08/31/19

09/01/18

Line	Work order	estmt Nt	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	84	0.00%	\$0	\$2,600	\$2,600	\$2,600	\$710
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	84	46.14%	\$22,517	\$48,803	\$48,803	\$48,803	\$13,333
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	84	46.14%	\$258,815	\$560,942	\$560,942	\$560,942	\$153,249
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	84	46.14%	\$4,639	\$10,055	\$10,055	\$10,055	\$2,747
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	84	46.14%	\$40,018	\$86,734	\$86,734	\$86,734	\$23,696
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	84	46.14%	\$4,520	\$4,520	\$4,520	\$4,520	\$1,235
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	84	46.14%	\$103,619	\$103,619	\$103,619	\$103,619	\$28,309
8	ITXFER00099	SVC8000	COMMUNICATION FOP	Communication Equipment	\$0	84	46.14%	\$18,798	\$40,743	\$40,743	\$40,743	\$11,131
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$985	84	46.14%	\$22,755	\$114,338	\$114,338	\$114,338	\$31,237
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$6,551	84	46.14%	\$340,884	\$738,816	\$738,816	\$738,816	\$201,845
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$4	84	46.14%	\$462	\$977	\$1,001	\$989	\$270
12	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$40	84	41.71%	\$3,183	\$3,183	\$3,183	\$3,183	\$895
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$200	84	41.71%	\$7,629	\$15,913	\$16,864	\$16,389	\$4,477
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$80	84	41.71%	\$3,052	\$6,365	\$6,365	\$6,555	\$1,791
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$121	84	41.71%	\$4,628	\$9,653	\$10,230	\$9,942	\$2,716
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	\$120	84	41.71%	\$4,577	\$9,548	\$10,119	\$9,833	\$2,686
17	9000098634	SVC8000	BATTERY	Communication Equipment	\$63	84	41.71%	\$2,400	\$5,005	\$5,305	\$5,155	\$1,408
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$126	84	41.71%	\$4,799	\$10,011	\$10,609	\$10,310	\$2,817
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$25	84	41.71%	\$960	\$2,002	\$2,122	\$2,062	\$563
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$134	84	41.71%	\$5,098	\$10,633	\$11,269	\$10,951	\$2,992
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	\$63	84	41.71%	\$2,400	\$5,005	\$5,305	\$5,155	\$1,408
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,762	84	41.71%	\$67,189	\$140,150	\$148,327	\$144,338	\$39,433
23	9000098635	SVC8000	BATTERY	Communication Equipment	\$66	84	41.71%	\$2,532	\$5,281	\$5,596	\$5,438	\$1,486
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$337	84	41.71%	\$12,862	\$26,829	\$28,433	\$27,631	\$7,549
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$27	84	41.71%	\$1,013	\$2,112	\$2,238	\$2,175	\$594
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$141	84	41.71%	\$5,378	\$11,218	\$11,889	\$11,553	\$3,156
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	\$66	84	41.71%	\$2,532	\$5,281	\$5,596	\$5,438	\$1,486
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,390	84	41.71%	\$91,135	\$190,100	\$201,463	\$195,781	\$53,487
29	9000098636	SVC8000	BATTERY	Communication Equipment	\$168	84	41.71%	\$6,397	\$13,344	\$14,142	\$13,743	\$3,755
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$330	84	41.71%	\$12,577	\$26,235	\$27,803	\$27,019	\$7,382
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$65	84	41.71%	\$2,476	\$5,164	\$5,472	\$5,318	\$1,453
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$519	84	41.71%	\$19,804	\$41,310	\$43,779	\$42,544	\$11,623
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	\$63	84	41.71%	\$2,476	\$5,164	\$5,472	\$5,318	\$1,453
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,338	84	41.71%	\$89,119	\$185,894	\$197,005	\$191,450	\$52,304
35	9000098638	SVC8000	BATTERY	Communication Equipment	\$108	84	41.71%	\$4,130	\$8,615	\$9,130	\$8,872	\$2,424
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$141	84	41.71%	\$5,369	\$11,199	\$11,869	\$11,534	\$3,151
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$54	84	41.71%	\$2,065	\$4,307	\$4,565	\$4,436	\$1,212
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$54	84	41.71%	\$2,065	\$4,307	\$4,565	\$4,436	\$1,212
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	\$32	84	41.71%	\$1,239	\$2,584	\$2,739	\$2,662	\$727
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,192	84	41.71%	\$45,430	\$94,762	\$100,426	\$97,594	\$26,663
41	9000098638	SVC8000	TOWER	Communication Equipment	\$423	84	41.71%	\$16,112	\$33,609	\$35,618	\$34,614	\$9,456
42	9000098721	SVC8000	BATTERY	Communication Equipment	\$177	84	41.71%	\$6,767	\$14,115	\$14,958	\$14,536	\$3,971
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$382	84	41.71%	\$14,574	\$30,400	\$32,217	\$31,308	\$8,553
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$75	84	41.71%	\$2,868	\$5,983	\$6,341	\$6,162	\$1,684
45	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$602	84	41.71%	\$22,948	\$47,867	\$50,728	\$49,298	\$13,468
46	9000098721	SVC8000	JACK FIELD	Communication Equipment	\$75	84	41.71%	\$2,868	\$5,983	\$6,341	\$6,162	\$1,684
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,354	84	41.71%	\$51,633	\$107,701	\$114,139	\$110,920	\$30,303
48	9000098721	SVC8000	TOWER	Communication Equipment	\$1,354	84	41.71%	\$51,633	\$107,701	\$114,139	\$110,920	\$30,303
49	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$37	84	49.95%	\$1,690	\$2,347	\$2,644	\$2,495	\$682
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements	\$613	84	46.14%	\$35,997	\$78,019	\$78,019	\$78,019	\$21,315
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$182	84	46.14%	\$10,711	\$23,213	\$23,213	\$23,213	\$6,342
52	9000098936	SVC8000	Wire & Cable	Improvements	\$2	84	46.14%	\$117	\$253	\$253	\$253	\$69
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	0.00%	\$0	\$1,462	\$1,462	\$1,462	\$399
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$3,591	\$7,784	\$7,784	\$7,784	\$2,127
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$5,079	\$11,008	\$11,008	\$11,008	\$3,007
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$9,966	\$21,599	\$21,599	\$21,599	\$5,901
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$7,219	\$16,331	\$16,331	\$16,331	\$4,455
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$684	\$1,462	\$1,462	\$1,462	\$399
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$2,457	\$5,326	\$5,326	\$5,326	\$1,455
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	\$0	84	46.14%	\$15,379	\$33,331	\$33,331	\$33,331	\$9,106
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	84	0.00%	\$0	\$145,055	\$145,055	\$145,055	\$39,629

The Narragansett Electric Company d/b/a National Grid
Service Company Revenues
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/18		08/31/19		Average		Book Tax		Cash to Book		Return on	
		09/01/2018		08/31/2019		Balance		Balance		Tax Difference		Accum Taxes	
Line	Work order	estmt Nt	Project Description	Account Description		Balance	Balance	Balance	Balance	Tax Difference	Tax Difference	Accum Taxes	Accum Taxes
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment		\$2,600	\$2,600	\$2,600	\$710	\$0	\$0	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment		\$48,803	\$48,803	\$48,803	\$13,333	\$0	\$0	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment		\$560,942	\$560,942	\$560,942	\$153,249	\$0	\$0	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment		\$10,055	\$10,055	\$10,055	\$2,747	\$0	\$0	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment		\$86,734	\$86,734	\$86,734	\$23,696	\$0	\$0	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment		\$4,520	\$4,520	\$4,520	\$1,235	\$0	\$0	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment		\$103,619	\$103,619	\$103,619	\$28,309	\$0	\$0	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment		\$40,743	\$40,743	\$40,743	\$11,131	\$0	\$0	\$0	\$0
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment		\$114,338	\$114,338	\$114,338	\$29,675	\$1,562	\$1,562	\$129	\$129
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment		\$627,994	\$627,994	\$627,994	\$181,660	\$20,184	\$20,184	\$1,661	\$1,661
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment		\$609	\$609	\$609	\$180	\$90	\$90	\$7	\$7
12	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment		\$1,738	\$2,104	\$1,738	\$525	\$371	\$371	\$31	\$31
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment		\$8,689	\$10,518	\$8,689	\$2,624	\$1,854	\$1,854	\$153	\$153
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment		\$3,475	\$4,207	\$3,475	\$1,049	\$741	\$741	\$61	\$61
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment		\$5,271	\$6,380	\$5,271	\$1,592	\$1,125	\$1,125	\$93	\$93
16	9000098633	SVC8000	JACK FIELD	Communication Equipment		\$5,213	\$6,311	\$5,213	\$1,574	\$1,112	\$1,112	\$92	\$92
17	9000098634	SVC8000	BATTERY	Communication Equipment		\$2,733	\$3,308	\$2,733	\$825	\$583	\$583	\$48	\$48
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment		\$5,466	\$6,617	\$5,466	\$1,650	\$1,166	\$1,166	\$96	\$96
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment		\$1,093	\$1,323	\$1,093	\$330	\$233	\$233	\$19	\$19
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment		\$5,806	\$7,028	\$5,806	\$1,753	\$1,239	\$1,239	\$102	\$102
21	9000098634	SVC8000	JACK FIELD	Communication Equipment		\$2,733	\$3,308	\$2,733	\$825	\$583	\$583	\$48	\$48
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment		\$76,523	\$92,634	\$76,523	\$23,107	\$16,326	\$16,326	\$1,344	\$1,344
23	9000098635	SVC8000	BATTERY	Communication Equipment		\$2,883	\$3,490	\$2,883	\$871	\$615	\$615	\$51	\$51
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment		\$14,649	\$17,733	\$14,649	\$4,423	\$3,125	\$3,125	\$257	\$257
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment		\$1,153	\$1,396	\$1,153	\$348	\$246	\$246	\$20	\$20
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment		\$6,125	\$7,415	\$6,125	\$1,850	\$1,307	\$1,307	\$108	\$108
27	9000098635	SVC8000	JACK FIELD	Communication Equipment		\$2,883	\$3,490	\$2,883	\$871	\$615	\$615	\$51	\$51
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment		\$103,797	\$125,649	\$103,797	\$31,342	\$22,145	\$22,145	\$1,823	\$1,823
29	9000098636	SVC8000	BATTERY	Communication Equipment		\$7,286	\$8,820	\$7,286	\$2,200	\$1,555	\$1,555	\$128	\$128
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment		\$14,325	\$17,340	\$14,325	\$4,325	\$3,056	\$3,056	\$252	\$252
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment		\$2,819	\$3,413	\$2,819	\$851	\$602	\$602	\$50	\$50
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment		\$22,556	\$27,304	\$22,556	\$6,811	\$4,812	\$4,812	\$396	\$396
33	9000098636	SVC8000	JACK FIELD	Communication Equipment		\$2,819	\$3,413	\$2,819	\$851	\$602	\$602	\$50	\$50
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment		\$101,500	\$122,869	\$101,500	\$30,649	\$21,655	\$21,655	\$1,782	\$1,782
35	9000098638	SVC8000	BATTERY	Communication Equipment		\$4,704	\$5,694	\$4,704	\$1,420	\$1,004	\$1,004	\$83	\$83
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment		\$6,115	\$7,402	\$6,115	\$1,846	\$1,305	\$1,305	\$107	\$107
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment		\$2,352	\$2,847	\$2,352	\$710	\$502	\$502	\$41	\$41
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment		\$2,352	\$2,847	\$2,352	\$710	\$502	\$502	\$41	\$41
39	9000098638	SVC8000	JACK FIELD	Communication Equipment		\$1,411	\$1,708	\$1,411	\$426	\$301	\$301	\$25	\$25
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment		\$51,741	\$62,634	\$51,741	\$15,624	\$11,039	\$11,039	\$909	\$909
41	9000098638	SVC8000	TOWER	Communication Equipment		\$18,351	\$22,214	\$18,351	\$5,541	\$3,915	\$3,915	\$322	\$322
42	9000098721	SVC8000	BATTERY	Communication Equipment		\$7,707	\$9,329	\$7,707	\$2,327	\$1,644	\$1,644	\$135	\$135
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment		\$16,599	\$20,093	\$16,599	\$5,012	\$3,541	\$3,541	\$291	\$291
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment		\$3,953	\$3,953	\$3,953	\$986	\$697	\$697	\$57	\$57
45	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment		\$26,136	\$31,638	\$26,136	\$7,892	\$5,576	\$5,576	\$459	\$459
46	9000098721	SVC8000	JACK FIELD	Communication Equipment		\$3,267	\$3,953	\$3,267	\$986	\$697	\$697	\$57	\$57
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment		\$58,806	\$71,186	\$58,806	\$17,757	\$12,546	\$12,546	\$1,033	\$1,033
48	9000098721	SVC8000	TOWER	Communication Equipment		\$58,806	\$71,186	\$58,806	\$17,757	\$12,546	\$12,546	\$1,033	\$1,033
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment		\$423	\$761	\$423	\$162	\$120	\$120	\$43	\$43
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements		\$55,914	\$63,716	\$55,914	\$16,341	\$4,973	\$4,973	\$409	\$409
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements		\$18,958	\$17,797	\$18,958	\$4,862	\$1,480	\$1,480	\$122	\$122
52	9000098936	SVC8000	Wire & Cable	Improvements		\$307	\$307	\$307	\$53	\$16	\$16	\$1	\$1
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$1,462	\$1,462	\$1,462	\$399	\$0	\$0	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$7,784	\$7,784	\$7,784	\$2,127	\$0	\$0	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$11,008	\$11,008	\$11,008	\$3,007	\$0	\$0	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$21,599	\$21,599	\$21,599	\$5,901	\$0	\$0	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$7,219	\$7,219	\$7,219	\$1,972	\$0	\$0	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$684	\$684	\$684	\$187	\$0	\$0	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$5,326	\$5,326	\$5,326	\$1,455	\$0	\$0	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment		\$53,331	\$53,331	\$53,331	\$9,106	\$0	\$0	\$0	\$0
61	ITXFER00099	SVC8000	HIX OH Country Rd. Bldg	Land and Land Rights		\$145,055	\$145,055	\$145,055	\$39,629	\$0	\$0	\$0	\$0

8.23%

27.32%

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
62	ITXPER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/08	120	\$854,944.58	\$0	\$854,945	YES	\$0	\$0	\$0
63	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/91	120	\$1,239	\$0	\$1,239	NO	\$0	\$0	\$0
64	ITXPER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	J114	07/01/92	120	\$93,468	\$0	\$93,468	NO	\$0	\$0	\$0
65	ITXPER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J114	07/01/93	120	\$5,178	\$0	\$5,178	NO	\$0	\$0	\$0
66	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/93	120	\$4,514	\$0	\$4,514	NO	\$0	\$0	\$0
67	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/93	120	\$531	\$0	\$531	YES	\$0	\$0	\$0
68	ITXPER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/94	120	\$19,839	\$0	\$19,839	YES	\$0	\$0	\$0
69	ITXPER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/95	120	\$13,868	\$0	\$13,868	YES	\$0	\$0	\$0
70	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/96	120	\$7,151	\$0	\$7,151	YES	\$0	\$0	\$0
71	ITXPER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	J139	07/01/96	120	\$4,023	\$0	\$4,023	YES	\$0	\$0	\$0
72	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/97	120	\$2,208	\$0	\$2,208	NO	\$0	\$0	\$0
73	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/97	120	\$515	\$0	\$515	YES	\$0	\$0	\$0
74	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/97	120	\$8,663	\$0	\$8,663	YES	\$0	\$0	\$0
75	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J114	07/01/99	120	\$8,117	\$0	\$8,117	NO	\$0	\$0	\$0
76	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/99	120	\$24,031	\$0	\$24,031	YES	\$0	\$0	\$0
77	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/31/01	120	\$9,848	\$0	\$9,848	YES	\$0	\$0	\$0
78	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/31/02	120	\$1,140	\$0	\$1,140	YES	\$0	\$0	\$0
79	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/20/02	120	\$4,000	\$0	\$4,000	YES	\$0	\$0	\$0
80	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	01/31/03	120	\$5,576	\$0	\$5,576	YES	\$0	\$0	\$0
81	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/31/03	120	\$8,684	\$0	\$8,684	YES	\$0	\$0	\$0
82	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	06/20/03	120	\$2,300	\$0	\$2,300	YES	\$0	\$0	\$0
83	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	12/31/03	120	\$2,759	\$0	\$2,759	YES	\$0	\$0	\$0
84	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	01/20/04	120	\$1,000	\$0	\$1,000	YES	\$0	\$0	\$0
85	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$30,825	\$0	\$30,825	YES	\$0	\$0	\$0
86	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$70,912	\$0	\$70,912	YES	\$0	\$0	\$0
87	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$1,345	\$0	\$1,345	YES	\$0	\$0	\$0
88	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$41,201	\$0	\$41,201	YES	\$0	\$0	\$0
89	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	J139	10/01/07	120	\$4,904	\$0	\$4,904	YES	\$0	\$0	\$0
90	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	10/01/07	120	\$11,299	\$0	\$11,299	YES	\$0	\$0	\$0
91	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/01/07	120	\$3,433	\$0	\$3,433	YES	\$0	\$0	\$0
92	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	09/01/08	120	\$16,993	\$0	\$16,993	YES	\$0	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J063	09/01/09	120	\$38,273	\$0	\$38,273	YES	\$3,827	\$0	\$1,914
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,867	\$0	\$18,867	YES	\$3,145	\$2,201	\$3,145
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,247	\$0	\$18,247	YES	\$3,953	\$2,129	\$3,041
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	07/01/11	120	\$55,182	\$0	\$55,182	YES	\$15,635	\$10,117	\$12,876
97	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/30/11	120	\$367,531	\$0	\$367,531	YES	\$16,385	\$79,632	\$98,008
98	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/12	120	\$8,736	\$0	\$8,736	YES	\$3,349	\$2,475	\$2,912
99	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$5,947	\$0	\$5,947	YES	\$2,280	\$1,685	\$1,982
100	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$14,126	\$0	\$14,126	YES	\$5,415	\$4,002	\$4,709
101	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/12	120	\$57,649	\$0	\$57,649	YES	\$22,099	\$16,334	\$19,216
102	ITXPER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	J139	08/01/12	120	\$53,489	\$0	\$53,489	YES	\$20,950	\$15,601	\$18,276
103	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	08/01/12	120	\$14,767	\$0	\$14,767	YES	\$44,950	\$33,474	\$39,212
104	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$11,601	\$0	\$11,601	YES	\$4,544	\$3,384	\$3,964
105	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$2,451	\$0	\$2,451	YES	\$960	\$715	\$837
106	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/01/12	120	\$21,955	\$0	\$21,955	YES	\$8,965	\$6,769	\$7,867
107	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	J139	10/01/12	120	\$1,711	\$0	\$1,711	YES	\$699	\$528	\$613
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353	YES	\$12,677	\$10,141	\$11,409
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/01/14	120	\$69,561	\$0	\$69,561	YES	\$38,258	\$31,902	\$34,780
110	90000134667	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	11/01/15	120	\$36,485	\$0	\$36,485	YES	\$2,126	\$1,829	\$1,978
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	12/01/15	120	\$356,485	\$0	\$356,485	YES	\$238,452	\$222,803	\$240,627
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/01/15	120	\$10,213	\$0	\$10,213	YES	\$7,404	\$6,383	\$6,894
113	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$26,761	\$0	\$26,761	NO	\$0	\$0	\$0
114	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/91	120	\$448	\$0	\$448	YES	\$0	\$0	\$0
115	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$4,882	\$0	\$4,882	NO	\$0	\$0	\$0
116	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/92	120	\$2,616	\$0	\$2,616	NO	\$0	\$0	\$0
117	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/92	120	\$648	\$0	\$648	YES	\$0	\$0	\$0
118	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/93	120	\$21,634	\$0	\$21,634	NO	\$0	\$0	\$0
119	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/93	120	\$184,339	\$0	\$184,339	YES	\$0	\$0	\$0
120	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/93	120	\$959	\$0	\$959	YES	\$0	\$0	\$0
121	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/94	120	\$365	\$0	\$365	NO	\$0	\$0	\$0
122	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/95	120	\$3,329	\$0	\$3,329	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	8.23%	\$0	\$0	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$157	(\$43)	\$114	\$3,827
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$259	(\$71)	\$188	\$1,887
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	8.23%	\$250	(\$68)	\$182	\$1,825
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$1,060	(\$290)	\$770	\$5,518
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$8,066	(\$2,104)	\$5,962	\$36,753
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$240	(\$63)	\$177	\$874
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$163	(\$43)	\$120	\$595
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$388	(\$102)	\$285	\$1,413
102	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$1,582	(\$416)	\$1,165	\$5,765
103	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	8.23%	\$1,504	(\$396)	\$1,108	\$5,349
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$3,227	(\$851)	\$2,376	\$11,477
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$326	(\$86)	\$240	\$1,160
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$69	(\$18)	\$51	\$245
107	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$647	(\$153)	\$494	\$2,195
108	90000117719	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	8.23%	\$50	(\$12)	\$39	\$171
109	90000136212	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	8.23%	\$939	(\$197)	\$742	\$2,555
110	90000135467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$2,862	(\$619)	\$2,243	\$6,956
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	8.23%	\$163	(\$52)	\$131	\$297
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$19,804	(\$3,858)	\$15,946	\$35,648
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Miscellaneous Equipment	8.23%	\$567	(\$111)	\$457	\$1,021
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment
109	90000156212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
110	90000153467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Gas					Distribution						
Line	Work order	estment N:	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Test Year Rent	Test Year Rent	Less IFA Salary & Wage Allocator
					NECO G Allocation	NECO G Rent-Return	NECO G Rent - Depn	Distribution Allocation				Return	Depreciation
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	4.0899%	\$5	\$157	9.6901%	\$11	\$371	\$52
94	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	2.8497%	\$5	\$54	8.5686%	\$16	\$150	\$23
95	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	2.8497%	\$5	\$52	8.5686%	\$15	\$145	\$22
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	2.8497%	\$22	\$157	8.5686%	\$64	\$437	\$69
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$91	\$563	3.7985%	\$226	\$1,396	\$222
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	1.5316%	\$3	\$13	3.7985%	\$7	\$53	\$5
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$2	\$9	3.7985%	\$5	\$23	\$4
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$4	\$22	3.7985%	\$11	\$54	\$9
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$48	\$236	9.6901%	\$559	\$92	\$92
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	1.5316%	\$17	\$82	3.7985%	\$42	\$203	\$34
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$36	\$176	3.7985%	\$90	\$436	\$72
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$10	\$47	9.6901%	\$23	\$112	\$19
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$2	\$10	9.6901%	\$5	\$24	\$4
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$8	\$34	3.7985%	\$19	\$83	\$14
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	1.5316%	\$1	\$3	3.7985%	\$1	\$7	\$1
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	4.0899%	\$30	\$104	9.6901%	\$72	\$246	\$43
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$34	\$107	3.7985%	\$85	\$264	\$48
110	9000013467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	1.5316%	\$2	\$5	3.7985%	\$5	\$11	\$2
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	2.8497%	\$454	\$1,016	8.5686%	\$1,334	\$2,826	\$568
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$7	\$16	3.7985%	\$17	\$39	\$8
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

09/01/18

08/31/19

Line	Work order	estmt Nt	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
62	ITXFER00099	SVC8000	HIX Old Contry Rd. Bldg	Land and Land Rights	\$0	84	0.00%	\$0	\$854,945	\$854,945	\$854,945	\$23,571
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$1,239	\$1,239	\$1,239	\$339
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$93,468	\$93,468	\$93,468	\$75,535
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$3,178	\$3,178	\$3,178	\$868
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$4,514	\$4,514	\$4,514	\$1,233
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$531	\$531	\$531	\$145
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$19,839	\$19,839	\$19,839	\$5,420
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$13,868	\$13,868	\$13,868	\$3,789
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$7,151	\$7,151	\$7,151	\$1,954
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$4,023	\$4,023	\$4,023	\$1,099
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$2,208	\$2,208	\$2,208	\$603
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$515	\$515	\$515	\$141
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$8,663	\$8,663	\$8,663	\$2,367
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$8,117	\$8,117	\$8,117	\$2,218
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	0.00%	\$0	\$24,031	\$24,031	\$24,031	\$6,565
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$4,544	\$9,848	\$9,848	\$9,848	\$2,690
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$526	\$1,140	\$1,140	\$1,140	\$311
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$1,846	\$4,000	\$4,000	\$4,000	\$1,093
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$5,576	\$5,576	\$5,576	\$5,576	\$1,523
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$4,007	\$8,684	\$8,684	\$8,684	\$2,373
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$1,061	\$2,300	\$2,300	\$2,300	\$628
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$1,273	\$2,759	\$2,759	\$2,759	\$754
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$461	\$1,000	\$1,000	\$1,000	\$273
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$30,825	\$30,825	\$30,825	\$30,825	\$8,422
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$12,223	\$70,912	\$70,912	\$70,912	\$19,373
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$621	\$1,345	\$1,345	\$1,345	\$367
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$19,010	\$41,201	\$41,201	\$41,201	\$11,256
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$2,263	\$4,904	\$4,904	\$4,904	\$1,340
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$5,213	\$11,299	\$11,299	\$11,299	\$3,087
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	84	46.14%	\$3,433	\$3,433	\$3,433	\$3,433	\$938
92	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$330	84	46.14%	\$7,841	\$16,993	\$16,993	\$16,993	\$4,643
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$330	84	46.14%	\$7,659	\$38,273	\$38,273	\$38,273	\$10,456
94	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$143	84	46.14%	\$8,705	\$18,867	\$18,867	\$18,867	\$5,154
95	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$138	84	46.14%	\$8,419	\$18,247	\$18,247	\$18,247	\$4,985
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$433	84	46.14%	\$25,461	\$55,182	\$55,182	\$55,182	\$15,076
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,401	84	46.14%	\$169,576	\$358,702	\$367,531	\$363,117	\$99,204
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$274	84	46.14%	\$4,031	\$8,526	\$8,526	\$8,526	\$2,358
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$23	84	46.14%	\$2,744	\$5,804	\$5,804	\$5,804	\$1,605
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$56	84	46.14%	\$6,518	\$13,786	\$13,786	\$13,786	\$3,813
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$580	84	46.14%	\$26,599	\$56,264	\$57,649	\$56,957	\$15,561
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$212	84	46.14%	\$52,204	\$52,204	\$52,489	\$52,847	\$14,438
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$454	84	46.14%	\$2,952	\$112,010	\$114,767	\$113,388	\$30,978
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$117	84	46.14%	\$5,352	\$11,322	\$11,601	\$11,461	\$3,131
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$28	84	46.14%	\$2,392	\$2,392	\$2,451	\$2,422	\$662
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$88	84	46.14%	\$10,130	\$20,371	\$21,427	\$20,899	\$5,710
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$7	84	46.14%	\$790	\$1,588	\$1,670	\$1,629	\$445
108	9000011719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$274	84	41.71%	\$10,574	\$22,056	\$23,374	\$22,715	\$6,206
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$902	84	41.71%	\$29,011	\$60,514	\$64,131	\$62,322	\$17,026
110	9000013467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$14	84	48.32%	\$2,296	\$2,296	\$2,488	\$2,392	\$653
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$3,592	84	48.32%	\$17,262	\$275,924	\$298,934	\$287,429	\$78,526
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$48	84	48.32%	\$4,935	\$7,905	\$8,564	\$8,234	\$2,250
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$26,761	\$26,761	\$26,761	\$7,311
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$448	\$448	\$448	\$122
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$4,882	\$4,882	\$4,882	\$1,334
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$2,616	\$2,616	\$2,616	\$715
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$648	\$648	\$648	\$177
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$21,634	\$21,634	\$21,634	\$5,910
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$184,339	\$184,339	\$184,339	\$50,361
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$959	\$959	\$959	\$262
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$365	\$365	\$365	\$100
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$3,329	\$3,329	\$3,329	\$909

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/18		08/31/19		27.32%		8.23%		
Line	Work order	estment Nt	Project Description	Account Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$854,945	\$854,945	\$854,945	\$233,571	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,239	\$1,239	\$1,239	\$339	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$93,468	\$93,468	\$93,468	\$25,535	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$3,178	\$3,178	\$3,178	\$868	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$4,514	\$4,514	\$4,514	\$1,233	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$531	\$531	\$531	\$145	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$19,839	\$19,839	\$19,839	\$5,420	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$13,868	\$13,868	\$13,868	\$3,789	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$7,151	\$7,151	\$7,151	\$1,954	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$4,023	\$4,023	\$4,023	\$1,099	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,208	\$2,208	\$2,208	\$603	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$515	\$515	\$515	\$141	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,663	\$8,663	\$8,663	\$2,367	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,117	\$8,117	\$8,117	\$2,218	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24,031	\$24,031	\$24,031	\$6,565	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9,848	\$9,848	\$9,848	\$2,690	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,140	\$1,140	\$1,140	\$311	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,000	\$4,000	\$4,000	\$1,093	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,576	\$5,576	\$5,576	\$1,523	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,684	\$8,684	\$8,684	\$2,373	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,300	\$2,300	\$2,300	\$628	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,759	\$2,759	\$2,759	\$754	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,000	\$1,000	\$1,000	\$273	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$30,825	\$30,825	\$30,825	\$8,422	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$70,912	\$70,912	\$70,912	\$19,373	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,345	\$1,345	\$1,345	\$367	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$41,201	\$41,201	\$41,201	\$11,256	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$4,904	\$4,904	\$4,904	\$1,340	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,299	\$11,299	\$11,299	\$3,087	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,433	\$3,433	\$3,433	\$938	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$16,993	\$16,993	\$16,993	\$4,643	\$0	\$0
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$38,273	\$38,273	\$38,273	\$9,933	\$523	\$43
94	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$14,799	\$16,666	\$15,723	\$4,295	\$859	\$71
95	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$16,118	\$16,118	\$15,266	\$4,195	\$68	\$831
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$39,547	\$42,366	\$42,366	\$3,518	\$290	\$20
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$251,146	\$287,899	\$269,523	\$73,634	\$25,570	\$2,104
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$5,387	\$6,261	\$5,824	\$1,591	\$767	\$63
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,667	\$4,262	\$3,965	\$1,083	\$522	\$43
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,711	\$10,123	\$9,417	\$2,573	\$1,240	\$102
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$35,550	\$37,888	\$38,434	\$10,500	\$5,061	\$416
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$32,539	\$81,293	\$55,414	\$9,620	\$4,817	\$396
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$69,816	\$81,293	\$75,555	\$20,642	\$10,336	\$851
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$7,057	\$8,217	\$7,637	\$2,086	\$1,045	\$86
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,491	\$1,736	\$1,614	\$441	\$221	\$18
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$12,990	\$15,185	\$14,088	\$3,849	\$1,861	\$153
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$1,013	\$1,184	\$1,098	\$300	\$12	\$0
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$12,677	\$15,212	\$13,944	\$3,810	\$2,396	\$197
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$31,302	\$38,258	\$34,780	\$9,502	\$7,525	\$619
110	90000135467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$841	\$1,137	\$989	\$270	\$383	\$58
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$98,033	\$133,682	\$115,858	\$31,652	\$46,873	\$3,858
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,809	\$3,830	\$3,319	\$907	\$1,343	\$111
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,761	\$26,761	\$26,761	\$7,311	\$0	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$448	\$448	\$448	\$122	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,882	\$4,882	\$4,882	\$1,334	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,616	\$2,616	\$2,616	\$715	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$648	\$648	\$648	\$177	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$21,634	\$21,634	\$21,634	\$5,910	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$184,339	\$184,339	\$184,339	\$50,361	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$959	\$959	\$959	\$262	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$365	\$365	\$365	\$100	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,329	\$3,329	\$3,329	\$909	\$0	\$0

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/98	120	\$92,977	\$0	\$92,977	YES	\$0	\$0	\$0
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/31/03	120	\$1,434	\$0	\$1,434	YES	\$0	\$0	\$0
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	04/30/04	120	\$885	\$0	\$885	YES	\$0	\$0	\$0
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/31/04	120	\$1,727	\$0	\$1,727	YES	\$0	\$0	\$0
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/16/04	120	\$8,266	\$0	\$8,266	YES	\$0	\$0	\$0
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	12/31/04	120	\$1,385	\$0	\$1,385	YES	\$0	\$0	\$0
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/06	120	\$7,507	\$0	\$7,507	YES	\$0	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	05/01/06	120	\$808	\$0	\$808	YES	\$0	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$868	\$0	\$868	YES	\$0	\$0	\$0
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$896	\$0	\$896	YES	\$0	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/06	120	\$733	\$0	\$733	YES	\$0	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	02/01/07	120	\$1,523	\$0	\$1,523	YES	\$0	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$822	\$0	\$822	YES	\$0	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	10/01/07	120	\$1,333	\$0	\$1,333	YES	\$0	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT (EA)	Office Furniture and Equipment	J139	10/01/07	120	\$1,278	\$0	\$1,278	YES	\$0	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J063	10/01/07	120	\$1,986	\$0	\$1,986	YES	\$0	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/07	120	\$1,113	\$0	\$1,113	YES	\$0	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/01/07	120	\$3,029	\$0	\$3,029	YES	\$0	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/08	120	\$4,828	\$0	\$4,828	YES	\$0	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/08	120	\$4,771	\$0	\$4,771	YES	\$0	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J135	09/01/08	120	\$27,414	\$0	\$27,414	YES	\$0	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	09/01/08	120	\$26,343	\$0	\$26,343	YES	\$0	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/08	120	\$13,923	\$0	\$13,923	YES	\$0	\$0	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	09/01/09	120	\$1,060,027	\$0	\$1,060,027	YES	\$106,003	\$0	\$53,001
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/09	120	\$10,049,373	\$0	\$10,049,373	YES	\$1,004,937	\$0	\$502,469
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	01/30/10	120	\$10,284	\$0	\$10,284	YES	\$1,457	\$428	\$945
149	90000092476	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	02/28/10	120	\$5,043	\$0	\$5,043	YES	\$756	\$252	\$304
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	03/01/10	120	\$3,700,194	\$0	\$3,700,194	YES	\$55,029	\$185,010	\$370,019
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	03/01/10	120	\$1,421,224	\$0	\$1,421,224	YES	\$213,184	\$142,122	\$171,061
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/10	120	\$6,178	\$0	\$6,178	YES	\$1,030	\$412	\$721
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	05/01/10	120	\$2,725	\$0	\$2,725	YES	\$454	\$182	\$318
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/10	120	\$794,589	\$0	\$794,589	YES	\$145,675	\$66,216	\$105,945
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/10	120	\$554	\$0	\$554	YES	\$125	\$69	\$97
156	90000096944	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	G012	12/01/10	120	\$110,181	\$0	\$110,181	YES	\$24,791	\$19,282	\$21,534
157	90000099522	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$1,510,991	\$0	\$1,510,991	YES	\$339,973	\$188,874	\$264,423
158	90000099523	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$872,089	\$0	\$872,089	YES	\$196,220	\$109,011	\$152,616
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	04/30/11	120	\$1,273	\$0	\$1,273	YES	\$339	\$212	\$276
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/11	120	\$1,876,588	\$0	\$1,876,588	YES	\$531,700	\$344,041	\$478,870
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$692,618	\$0	\$692,618	YES	\$207,785	\$138,524	\$173,154
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$1,231,084	\$0	\$1,231,084	YES	\$369,325	\$246,217	\$307,771
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$3,334,420	\$0	\$3,334,420	YES	\$1,000,326	\$666,884	\$853,605
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$6,680	\$0	\$6,680	YES	\$2,060	\$1,392	\$1,726
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$4,659	\$0	\$4,659	YES	\$1,436	\$971	\$1,203
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$83,833	\$0	\$83,833	YES	\$26,547	\$18,164	\$386
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$1,959	\$0	\$1,959	YES	\$637	\$441	\$539
168	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/11	120	\$1,676,102	\$0	\$1,676,102	YES	\$544,733	\$377,123	\$460,928
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	01/01/12	120	\$14,177	\$0	\$14,177	YES	\$4,726	\$3,088	\$4,017
171	90000095532	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	02/01/12	120	\$517,010	\$0	\$517,010	YES	\$176,645	\$124,944	\$150,795
172	90000098532	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$51,126	\$0	\$51,126	YES	\$17,894	\$12,782	\$15,338
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$828,258	\$0	\$828,258	YES	\$289,890	\$207,064	\$248,477
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$1,093,094	\$0	\$1,093,094	YES	\$382,583	\$273,273	\$327,928
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$24,681	\$0	\$24,681	YES	\$8,844	\$6,376	\$7,610
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	\$3,806	\$2,744	\$3,275
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	\$3,806	\$2,744	\$3,275
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	06/01/12	120	\$264,686	\$0	\$264,686	YES	\$99,257	\$72,789	\$86,023
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$23,963	\$0	\$23,963	YES	\$9,186	\$6,790	\$7,985
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/12	120	\$30,388	\$0	\$30,388	YES	\$11,649	\$8,610	\$10,129
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$144,374	\$0	\$144,374	YES	\$55,343	\$40,906	\$48,125
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/16/12	120	\$15,451	\$0	\$15,451	YES	\$5,923	\$4,378	\$5,150
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$9,497	\$0	\$9,497	YES	\$3,720	\$2,770	\$3,245

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
123	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
124	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
125	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
126	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
127	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
128	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
129	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
130	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
131	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
132	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
133	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
134	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
135	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
136	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
137	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
138	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
139	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
140	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
141	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
142	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
143	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
144	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
145	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$4,362	\$0	\$3,170	\$1,064.003
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$41,353	(\$1,192)	\$30,055	\$1,004.957
148	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$78	(\$21)	\$56	\$1,028
149	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$42	(\$11)	\$30	\$504
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$30,453	(\$8,320)	\$22,133	\$370.019
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$11,697	(\$3,196)	\$8,501	\$142,122
152	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$59	(\$16)	\$43	\$618
153	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$26	(\$7)	\$19	\$272
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$8,719	(\$2,382)	\$6,337	\$79,459
155	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$8	(\$2)	\$6	\$55
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	8.23%	\$1,587	(\$434)	\$1,153	\$11,018
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$21,762	(\$5,945)	\$15,817	\$151,099
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$12,560	(\$3,431)	\$9,129	\$87,209
159	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$23	(\$6)	\$16	\$127
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$36,037	(\$9,845)	\$26,192	\$187,659
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$14,251	(\$3,706)	\$10,544	\$69,262
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$25,330	(\$6,588)	\$18,742	\$123,108
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$68,606	(\$17,843)	\$50,763	\$333,442
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$142	(\$37)	\$105	\$668
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$99	(\$26)	\$73	\$466
166	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$32	(\$8)	\$23	\$145
167	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$1,840	(\$480)	\$1,360	\$8,383
168	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$44	(\$12)	\$33	\$196
169	90000096300	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$37,934	(\$9,911)	\$28,023	\$167,610
170	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$331	(\$86)	\$244	\$1,418
171	90000095352	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$12,410	(\$3,251)	\$9,159	\$51,701
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$1,262	(\$331)	\$931	\$5,113
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$25,450	(\$5,363)	\$15,087	\$82,826
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$26,988	(\$7,078)	\$19,910	\$109,309
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$636	(\$164)	\$462	\$2,468
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$270	(\$71)	\$199	\$1,062
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$270	(\$71)	\$199	\$1,062
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$7,080	(\$1,863)	\$5,217	\$26,469
179	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$657	(\$173)	\$484	\$2,396
180	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$834	(\$220)	\$614	\$3,039
181	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$3,961	(\$1,043)	\$2,918	\$14,457
182	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$424	(\$121)	\$312	\$1,545
183	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$267	(\$70)	\$197	\$950

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
146	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
147	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
150	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
151	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
154	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
156	9000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment
157	9000099522	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
158	9000099523	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
160	9000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
161	9000099863	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
162	90000998710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
163	9000101052	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
164	90001014123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
165	9000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
168	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
169	9000096590	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
171	90000995332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
172	90000998376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
173	900010103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
174	90001017088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
175	90000998786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
176	90000998534	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
177	90000998934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
178	900010104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Gas			Distribution			Less IFA Salary & Wage Allocator
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
146	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$130	\$4,335	0.0000%	\$0	\$0	\$0
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$1,229	\$41,101	9.6901%	\$2,912	\$97,379	\$1,445
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$16	3.7985%	\$2	\$59	\$6
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$8	3.7985%	\$1	\$19	\$3
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	4.0899%	\$905	\$15,133	9.6901%	\$2,145	\$35,855	\$5,191
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$348	\$5,813	9.6901%	\$824	\$13,772	\$1,994
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$1	\$9	3.7985%	\$2	\$23	\$3
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$4	3.7985%	\$1	\$10	\$2
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$181	\$2,264	8.3686%	\$530	\$6,299	\$933
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$1	3.7985%	\$0	\$2	\$0
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	2.8497%	\$33	\$314	8.3686%	\$97	\$873	\$132
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$451	\$4,306	8.3686%	\$1,324	\$11,978	\$1,817
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$260	\$2,485	8.3686%	\$764	\$6,913	\$1,049
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$2	3.7985%	\$1	\$5	\$1
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$746	\$5,348	8.3686%	\$2,192	\$14,876	\$2,331
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$300	\$1,974	8.3686%	\$882	\$5,490	\$871
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$534	\$3,508	8.3686%	\$1,568	\$9,759	\$1,547
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$1,447	\$9,502	8.3686%	\$4,248	\$26,432	\$4,191
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$3	\$19	8.3686%	\$9	\$53	\$8
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$2	\$13	8.3686%	\$6	\$37	\$6
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$2	3.7985%	\$1	\$5	\$1
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$21	\$128	3.7985%	\$52	\$318	\$51
168	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$3	3.7985%	\$1	\$7	\$1
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$794	\$4,776	8.3686%	\$2,345	\$13,287	\$2,135
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$4	\$22	3.7985%	\$9	\$54	\$9
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$261	\$1,473	8.3686%	\$767	\$4,098	\$665
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$27	\$146	8.3686%	\$78	\$405	\$66
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$430	\$2,360	8.3686%	\$1,263	\$6,566	\$1,069
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$567	\$3,115	8.3686%	\$1,665	\$8,665	\$1,411
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$13	\$70	8.3686%	\$39	\$196	\$32
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$6	\$30	8.3686%	\$17	\$84	\$14
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$6	\$30	8.3686%	\$17	\$84	\$14
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$149	\$754	8.3686%	\$437	\$2,098	\$346
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$7	\$37	3.7985%	\$18	\$91	\$15
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$9	\$47	3.7985%	\$23	\$115	\$19
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$45	\$221	3.7985%	\$111	\$548	\$90
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$5	\$24	3.7985%	\$12	\$59	\$10
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$3	\$15	3.7985%	\$7	\$36	\$6

27.32%

08/31/19

09/01/18

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
123	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	0.00%	\$0	\$92,977	\$92,977	\$92,977	\$25,401
124	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	46.14%	\$662	\$1,434	\$1,434	\$1,434	\$392
125	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$408	\$885	\$885	\$885	\$242
126	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	46.14%	\$797	\$1,727	\$1,727	\$1,727	\$472
127	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$3,814	\$8,266	\$8,266	\$8,266	\$2,258
128	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$639	\$1,385	\$1,385	\$1,385	\$378
129	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	84	46.14%	\$3,464	\$7,507	\$7,507	\$7,507	\$2,051
130	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$373	\$808	\$808	\$808	\$221
131	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$401	\$868	\$868	\$868	\$237
132	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$413	\$896	\$896	\$896	\$245
133	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	84	46.14%	\$338	\$733	\$733	\$733	\$200
134	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$703	\$1,523	\$1,523	\$1,523	\$416
135	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	84	46.14%	\$379	\$822	\$822	\$822	\$225
136	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$615	\$1,333	\$1,333	\$1,333	\$364
137	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$889	\$1,278	\$1,278	\$1,278	\$349
138	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$916	\$1,986	\$1,986	\$1,986	\$543
139	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	46.14%	\$514	\$1,113	\$1,113	\$1,113	\$304
140	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	84	46.14%	\$1,397	\$3,029	\$3,029	\$3,029	\$827
141	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	46.14%	\$2,227	\$4,828	\$4,828	\$4,828	\$1,319
142	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	84	46.14%	\$2,201	\$4,771	\$4,771	\$4,771	\$1,303
143	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	84	46.14%	\$12,649	\$27,414	\$27,414	\$27,414	\$7,490
144	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	46.14%	\$12,154	\$26,343	\$26,343	\$26,343	\$7,197
145	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	84	46.14%	\$6,424	\$13,923	\$13,923	\$13,923	\$3,804
146	90000092476	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9,134	84	46.14%	\$489,089	\$1,060,027	\$1,060,027	\$1,060,027	\$289,599
147	90000092476	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$86,492	84	46.14%	\$4,636,707	\$10,049,373	\$10,049,373	\$10,049,373	\$2,745,489
148	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$56	84	46.14%	\$4,745	\$10,284	\$10,284	\$10,284	\$2,809
149	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$18	84	46.14%	\$2,327	\$5,043	\$5,043	\$5,043	\$1,378
150	90000092476	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$32,809	84	46.14%	\$1,707,242	\$3,700,194	\$3,700,194	\$3,700,194	\$1,010,893
151	90000092476	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$12,602	84	46.14%	\$655,742	\$1,421,224	\$1,421,224	\$1,421,224	\$388,278
152	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$22	84	46.14%	\$2,850	\$6,178	\$6,178	\$6,178	\$1,688
153	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10	84	46.14%	\$1,257	\$2,725	\$2,725	\$2,725	\$744
154	90000096381	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,896	84	46.14%	\$366,617	\$794,589	\$794,589	\$794,589	\$217,082
155	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2	84	46.14%	\$256	\$554	\$554	\$554	\$151
156	90000096494	SVG8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$837	84	46.14%	\$697,160	\$1,110,181	\$1,110,181	\$1,110,181	\$30,102
157	90000099522	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,485	84	46.14%	\$402,375	\$872,089	\$872,089	\$872,089	\$238,255
158	90000099323	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,628	84	46.14%	\$887	\$1,273	\$1,273	\$1,273	\$348
159	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5	84	46.14%	\$865,844	\$1,876,588	\$1,876,588	\$1,876,588	\$512,684
160	90000104463	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$14,746	84	46.14%	\$319,569	\$675,980	\$675,980	\$675,980	\$186,950
161	90000098663	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,402	84	46.14%	\$568,013	\$1,201,511	\$1,201,511	\$1,201,511	\$332,292
162	90000098710	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9,780	84	46.14%	\$1,201,511	\$3,334,420	\$3,334,420	\$3,334,420	\$900,022
163	90000105262	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$26,490	84	46.14%	\$1,538,477	\$3,254,321	\$3,254,321	\$3,254,321	\$866,046
164	90000104123	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$53	84	46.14%	\$3,082	\$6,519	\$6,519	\$6,519	\$1,803
165	90000104180	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$37	84	46.14%	\$2,149	\$4,547	\$4,547	\$4,547	\$1,257
166	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$6	84	46.14%	\$667	\$1,411	\$1,411	\$1,411	\$390
167	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$320	84	46.14%	\$38,680	\$81,819	\$81,819	\$81,819	\$22,628
168	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7	84	46.14%	\$904	\$1,912	\$1,912	\$1,912	\$529
169	90000096390	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,497	84	46.14%	\$73,341	\$1,635,839	\$1,635,839	\$1,635,839	\$432,411
170	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$55	84	46.14%	\$6,541	\$13,837	\$13,837	\$13,837	\$3,827
171	90000095532	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,200	84	46.14%	\$28,545	\$594,590	\$594,590	\$594,590	\$159,551
172	90000098376	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$417	84	46.14%	\$23,589	\$49,898	\$49,898	\$49,898	\$13,800
173	90000103784	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,759	84	46.14%	\$382,152	\$808,361	\$808,361	\$808,361	\$223,562
174	90000107088	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$8,920	84	46.14%	\$504,345	\$1,096,835	\$1,096,835	\$1,096,835	\$295,046
175	90000098786	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$202	84	46.14%	\$11,388	\$24,088	\$24,088	\$24,088	\$6,662
176	90000098934	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$87	84	46.14%	\$4,900	\$10,365	\$10,365	\$10,365	\$2,867
177	90000098934	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$87	84	46.14%	\$4,900	\$10,365	\$10,365	\$10,365	\$2,867
178	90000104088	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,189	84	46.14%	\$258,328	\$528,686	\$528,686	\$528,686	\$141,444
179	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$94	84	46.14%	\$11,056	\$23,387	\$23,387	\$23,387	\$6,468
180	ITXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	\$120	84	46.14%	\$14,021	\$29,658	\$29,658	\$29,658	\$8,202
181	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$569	84	46.14%	\$66,613	\$140,906	\$140,906	\$140,906	\$38,969
182	ITXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$61	84	46.14%	\$7,129	\$15,080	\$15,080	\$15,080	\$4,171
183	ITXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$38	84	46.14%	\$4,382	\$9,269	\$9,269	\$9,269	\$2,563

The Narragansett Electric Company d/b/a National Grid
Service Company Revenues
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 27.32% 8.23% 8.23%

Line	Work order	estment Nc	Project Description	Account Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
123	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$92,977	\$92,977	\$92,977	\$0	\$25,401	\$0
124	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,434	\$1,434	\$1,434	\$392	\$0	\$0
125	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$885	\$885	\$885	\$242	\$0	\$0
126	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,727	\$1,727	\$1,727	\$472	\$0	\$0
127	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$8,266	\$8,266	\$8,266	\$2,238	\$0	\$0
128	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,385	\$1,385	\$1,385	\$378	\$0	\$0
129	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$7,507	\$7,507	\$7,507	\$2,051	\$0	\$0
130	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$808	\$808	\$808	\$221	\$0	\$0
131	ITXFER00099	SVCS8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$868	\$868	\$868	\$237	\$0	\$0
132	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$896	\$896	\$896	\$245	\$0	\$0
133	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$733	\$733	\$733	\$200	\$0	\$0
134	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,523	\$1,523	\$1,523	\$416	\$0	\$0
135	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$822	\$822	\$822	\$225	\$0	\$0
136	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,333	\$1,333	\$1,333	\$364	\$0	\$0
137	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT (EA)	Office Furniture and Equipment	\$1,278	\$1,278	\$1,278	\$349	\$0	\$0
138	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,986	\$1,986	\$1,986	\$543	\$0	\$0
139	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,113	\$1,113	\$1,113	\$304	\$0	\$0
140	ITXFER00099	SVCS8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$3,029	\$3,029	\$3,029	\$827	\$0	\$0
141	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$4,828	\$4,828	\$4,828	\$1,319	\$0	\$0
142	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,771	\$4,771	\$4,771	\$1,303	\$0	\$0
143	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$27,414	\$27,414	\$27,414	\$7,490	\$0	\$0
144	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,343	\$26,343	\$26,343	\$7,197	\$0	\$0
145	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$13,923	\$13,923	\$13,923	\$3,804	\$0	\$0
146	90000092476	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9,044,436	\$1,060,027	\$1,007,026	\$275,119	\$14,480	\$1,192
147	90000092476	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$8,827	\$9,855	\$9,546,905	\$2,608,214	\$137,274	\$11,268
148	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,287	\$4,287	\$4,287	\$1,240	\$138	\$11
149	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,145,165	\$3,515,184	\$3,330,174	\$909,804	\$101,089	\$8,320
150	90000092476	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,208,041	\$1,350,163	\$1,279,102	\$349,451	\$38,828	\$3,196
151	90000092476	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,148	\$5,766	\$5,437	\$1,491	\$197	\$16
152	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,271	\$2,543	\$2,407	\$658	\$87	\$7
153	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$48,914	\$78,373	\$68,643	\$188,137	\$28,944	\$2,382
154	90000096381	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$430	\$483	\$457	\$125	\$27	\$2
155	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$85,391	\$96,409	\$90,900	\$24,834	\$5,268	\$434
156	90000096494	SVCS8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$1,171,018	\$1,322,117	\$1,246,568	\$340,562	\$72,240	\$5,945
157	90000099322	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$675,869	\$763,078	\$719,473	\$196,560	\$41,695	\$3,431
158	90000099323	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$933	\$1,061	\$997	\$272	\$75	\$6
159	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,544,888	\$1,552,547	\$1,438,717	\$393,058	\$19,626	\$9,845
160	90000104063	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$484,833	\$554,094	\$519,463	\$141,917	\$45,033	\$3,706
161	90000098663	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$861,759	\$984,867	\$923,313	\$252,249	\$80,043	\$6,588
162	90000098710	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,334,094	\$2,667,536	\$2,500,815	\$683,223	\$216,799	\$17,843
163	90000105262	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,620	\$5,288	\$4,984	\$1,353	\$450	\$37
164	90000104123	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,222	\$3,688	\$3,455	\$944	\$313	\$26
165	90000104180	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$988	\$1,133	\$1,060	\$290	\$101	\$8
166	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$286	\$65,669	\$61,477	\$16,796	\$5,832	\$480
167	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,322	\$1,518	\$1,420	\$388	\$141	\$12
168	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,131,369	\$1,298,979	\$1,215,174	\$331,985	\$120,426	\$9,911
169	90000096390	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$9,452	\$10,869	\$10,160	\$2,776	\$1,051	\$86
170	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$340,365	\$392,066	\$366,215	\$100,050	\$39,501	\$3,251
171	90000095352	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$33,232	\$38,345	\$35,788	\$9,777	\$4,023	\$331
172	90000098376	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$538,368	\$621,193	\$579,780	\$158,396	\$65,166	\$5,363
173	90000103784	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$710,511	\$819,820	\$765,165	\$209,043	\$86,003	\$7,078
174	90000107088	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,837	\$18,305	\$17,071	\$4,664	\$1,998	\$164
175	90000098786	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,815	\$7,877	\$7,346	\$2,007	\$860	\$71
176	90000098934	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,815	\$7,877	\$7,346	\$2,007	\$860	\$71
177	90000098934	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$165,429	\$191,897	\$178,663	\$48,811	\$22,633	\$1,863
178	90000104088	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$17,173	\$17,173	\$15,975	\$4,364	\$2,104	\$173
179	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$18,739	\$21,778	\$20,259	\$5,535	\$2,668	\$220
180	ITXFER00099	SVCS8000	OFFICE FURNITURE	Office Furniture and Equipment	\$89,031	\$103,468	\$96,224	\$26,295	\$12,674	\$1,043
181	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9,528	\$10,031	\$9,528	\$2,814	\$1,356	\$112
182	ITXFER00099	SVCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,777	\$6,727	\$6,252	\$1,708	\$855	\$70
183	ITXFER00099	SVCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment						

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estm't N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$6,380	\$0	\$6,380	YES	\$2,499	\$1,861	\$2,180
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$967	\$0	\$967	YES	\$379	\$282	\$330
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$79,317	\$0	\$79,317	YES	\$31,066	\$23,134	\$27,100
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/12	120	\$145,066	\$0	\$145,066	YES	\$58,026	\$43,520	\$50,773
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/12	120	\$7,754	\$0	\$7,754	YES	\$1,166	\$2,391	\$2,779
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/12	120	\$146,505	\$0	\$146,505	YES	\$59,823	\$45,172	\$52,498
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	11/01/12	120	\$63,793	\$0	\$63,793	YES	\$26,580	\$20,201	\$23,391
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	06/01/13	120	\$2,181	\$0	\$2,181	YES	\$1,036	\$818	\$927
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	06/01/13	120	\$31,222	\$0	\$31,222	YES	\$14,830	\$11,708	\$13,269
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/13	120	\$5,336	\$0	\$5,336	YES	\$2,579	\$2,045	\$2,312
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$162,133	\$0	\$162,133	YES	\$82,418	\$66,204	\$74,311
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$33,751	\$0	\$33,751	YES	\$17,157	\$13,782	\$15,469
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$32,844	\$0	\$32,844	YES	\$16,696	\$13,411	\$15,054
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$81,731	\$0	\$81,731	YES	\$41,547	\$33,374	\$37,460
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$11,355	\$0	\$11,355	YES	\$5,867	\$4,731	\$5,299
199	90000153949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$6,396	\$0	\$6,396	YES	\$3,305	\$2,665	\$2,985
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	02/01/14	120	\$2,444	\$0	\$2,444	YES	\$1,324	\$1,080	\$1,202
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	02/01/14	120	\$54,909	\$0	\$54,909	YES	\$29,743	\$24,252	\$26,997
202	90000103711	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/14	120	\$241,230	\$0	\$241,230	YES	\$134,687	\$110,564	\$122,625
203	90000140983	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/14	120	\$45,242	\$0	\$45,242	YES	\$26,391	\$21,867	\$24,129
204	9000011026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/14	120	\$86,459	\$0	\$86,459	YES	\$51,155	\$42,509	\$46,832
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/01/14	120	\$706,421	\$0	\$706,421	YES	\$417,966	\$347,324	\$382,645
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	08/01/14	120	\$274,180	\$0	\$274,180	YES	\$162,223	\$134,805	\$148,514
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$45,050	\$0	\$45,050	YES	\$27,406	\$22,901	\$25,153
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$44,636	\$0	\$44,636	YES	\$27,153	\$22,690	\$24,922
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/14	120	\$27,341	\$0	\$27,341	YES	\$16,860	\$14,126	\$15,493
210	90000146087	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	12/01/14	120	\$18,483	\$0	\$18,483	YES	\$11,552	\$9,704	\$10,628
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/15	120	\$1,483,732	\$0	\$1,483,732	YES	\$964,426	\$816,053	\$890,239
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	03/01/15	120	\$225,882	\$0	\$225,882	YES	\$146,823	\$124,235	\$135,529
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	03/01/15	120	\$1,385,615	\$0	\$1,385,615	YES	\$900,649	\$762,088	\$831,369
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/15	120	\$102,993	\$0	\$102,993	YES	\$70,379	\$60,079	\$65,229
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/15	120	\$148,052	\$0	\$148,052	YES	\$102,402	\$87,597	\$95,000
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/15	120	\$499,067	\$0	\$499,067	YES	\$337,665	\$307,758	\$332,711
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	11/01/15	120	\$135,118	\$0	\$135,118	YES	\$96,835	\$83,323	\$90,079
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	08/01/16	120	\$1,674,075	\$0	\$1,674,075	YES	\$1,325,309	\$1,157,902	\$1,241,605
219	90000182190	SVC8000	Non-unionized	Office Furniture and Equipment	G012	05/01/17	120	\$3,956,746	\$0	\$3,956,746	YES	\$3,411,846	\$3,018,172	\$3,215,009
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVE	Stores Equipment	J063	10/01/07	120	\$5,435	\$0	\$5,435	YES	\$0	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVE	Stores Equipment	J063	07/01/12	120	\$6,600	\$0	\$6,600	YES	\$2,530	\$1,870	\$2,200
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/23	120	\$311	\$0	\$311	NO	\$0	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/27	120	\$528	\$0	\$528	NO	\$0	\$0	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/27	120	\$97	\$0	\$97	YES	\$0	\$0	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/28	120	\$1,567	\$0	\$1,567	NO	\$0	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/29	120	\$106,846	\$0	\$106,846	NO	\$0	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/29	120	\$522	\$0	\$522	YES	\$0	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/30	120	\$87	\$0	\$87	NO	\$0	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/31	120	\$24	\$0	\$24	YES	\$0	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/32	120	\$2,788	\$0	\$2,788	NO	\$0	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA SITE	Structures and Improvements	J114	07/01/32	120	\$312	\$0	\$312	NO	\$0	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/35	120	\$2,615	\$0	\$2,615	NO	\$0	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/36	120	\$256	\$0	\$256	NO	\$0	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/36	120	\$3,542	\$0	\$3,542	YES	\$0	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/40	120	\$274	\$0	\$274	NO	\$0	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/40	120	\$129	\$0	\$129	YES	\$0	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/41	120	\$383	\$0	\$383	NO	\$0	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/41	120	\$833	\$0	\$833	NO	\$0	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/42	120	\$252	\$0	\$252	NO	\$0	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/44	120	\$384	\$0	\$384	NO	\$0	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/45	120	\$92	\$0	\$92	NO	\$0	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/47	120	\$8,724	\$0	\$8,724	NO	\$0	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/48	120	\$1,684	\$0	\$1,684	NO	\$0	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/49	120	\$7,072	\$0	\$7,072	NO	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Account Taxes	Total Return	Year Amortization
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$179	(\$47)	\$132	\$638
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$27	(\$7)	\$20	\$97
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$2,230	(\$588)	\$1,642	\$7,932
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$4,179	(\$985)	\$3,194	\$14,507
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$229	(\$54)	\$175	\$775
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$4,321	(\$1,022)	\$3,299	\$14,651
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$1,925	(\$457)	\$1,468	\$6,379
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$76	(\$18)	\$58	\$218
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$1,092	(\$262)	\$830	\$3,122
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$190	(\$46)	\$145	\$534
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$6,116	(\$1,292)	\$4,824	\$16,213
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$1,273	(\$269)	\$1,004	\$3,375
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$1,239	(\$262)	\$977	\$3,284
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$3,083	(\$651)	\$2,432	\$8,173
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$436	(\$93)	\$344	\$1,135
199	90000135949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$246	(\$52)	\$194	\$640
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$99	(\$21)	\$78	\$244
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$2,222	(\$479)	\$1,743	\$5,491
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$10,092	(\$2,210)	\$7,882	\$24,123
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$1,986	(\$440)	\$1,546	\$4,524
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$3,854	(\$857)	\$2,997	\$8,646
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$31,492	(\$7,000)	\$24,491	\$70,642
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$12,223	(\$2,717)	\$9,506	\$27,418
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$2,070	(\$412)	\$1,658	\$4,505
208	90000111311	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$2,051	(\$408)	\$1,643	\$4,464
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$1,275	(\$255)	\$1,020	\$2,734
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$875	(\$176)	\$699	\$1,848
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$73,267	(\$14,966)	\$58,301	\$148,373
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$11,154	(\$2,278)	\$8,876	\$22,588
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$68,422	(\$13,976)	\$54,445	\$138,561
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$5,368	(\$1,146)	\$4,222	\$10,299
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$7,818	(\$1,675)	\$6,143	\$14,805
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$27,382	(\$5,307)	\$22,075	\$49,907
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$7,413	(\$1,437)	\$5,977	\$13,512
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$102,184	(\$20,855)	\$81,329	\$167,407
219	90000182190	SVC8000	Non-utilized	Office Furniture and Equipment	8.23%	\$264,595	(\$49,039)	\$215,556	\$593,675
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	8.23%	\$0	\$0	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	8.23%	\$181	(\$48)	\$133	\$660
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
199	90000133849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment
219	90000182190	SVC8000	Non-audited	Office Furniture and Equipment
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Gas			Distribution			Less IFA Salary & Wage Allocator		
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Test Year Rent	Test Year Rent	Test Year Rent
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$2	\$10	3.7985%	\$5	\$24	\$5	\$24	\$4
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$1	3.7985%	\$1	\$4	\$1	\$4	\$1
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$25	\$121	3.7985%	\$62	\$301	\$62	\$301	\$50
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$91	\$413	8.3686%	\$267	\$1,150	\$267	\$1,150	\$194
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$3	\$12	3.7985%	\$7	\$29	\$7	\$29	\$5
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$94	\$417	8.3686%	\$276	\$1,161	\$276	\$1,161	\$196
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$42	\$182	8.3686%	\$123	\$506	\$123	\$506	\$86
191	90000124266	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$3	3.7985%	\$2	\$8	\$2	\$8	\$1
192	90000124266	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$13	\$48	3.7985%	\$32	\$119	\$32	\$119	\$21
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$2	\$8	3.7985%	\$5	\$20	\$5	\$20	\$4
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$74	\$248	3.7985%	\$183	\$616	\$183	\$616	\$109
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$15	\$52	3.7985%	\$38	\$128	\$38	\$128	\$22
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$15	\$50	3.7985%	\$37	\$125	\$37	\$125	\$22
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$37	\$125	3.7985%	\$92	\$310	\$92	\$310	\$55
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$14	\$46	9.6901%	\$33	\$110	\$33	\$110	\$20
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$8	\$26	9.6901%	\$19	\$62	\$19	\$62	\$11
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$4	3.7985%	\$3	\$9	\$3	\$9	\$2
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$27	\$84	3.7985%	\$66	\$209	\$66	\$209	\$38
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$225	\$687	8.3686%	\$660	\$1,912	\$660	\$1,912	\$351
203	9000010593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$24	\$69	3.7985%	\$59	\$172	\$59	\$172	\$31
204	9000011026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$85	\$246	8.3686%	\$251	\$685	\$251	\$685	\$128
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$75	\$1,082	3.7985%	\$930	\$2,683	\$930	\$2,683	\$494
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$271	\$781	8.3686%	\$795	\$2,173	\$795	\$2,173	\$406
207	9000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$47	\$128	8.3686%	\$139	\$357	\$139	\$357	\$68
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$47	\$127	8.3686%	\$137	\$354	\$137	\$354	\$67
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$42	\$112	9.6901%	\$99	\$265	\$99	\$265	\$50
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$11	\$28	3.7985%	\$27	\$70	\$27	\$70	\$13
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$1,661	\$4,228	8.3686%	\$4,879	\$11,762	\$4,879	\$11,762	\$2,773
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$136	\$346	3.7985%	\$337	\$858	\$337	\$858	\$163
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	4.0899%	\$2,227	\$5,667	9.6901%	\$5,276	\$13,427	\$5,276	\$13,427	\$2,555
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$65	\$158	3.7985%	\$160	\$391	\$160	\$391	\$75
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$175	\$422	8.3686%	\$314	\$1,174	\$314	\$1,174	\$231
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$338	\$764	3.7985%	\$839	\$1,896	\$839	\$1,896	\$373
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$170	\$385	8.3686%	\$500	\$1,071	\$500	\$1,071	\$215
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	4.0899%	\$3,326	\$6,847	9.6901%	\$7,881	\$16,222	\$7,881	\$16,222	\$3,292
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	2.8497%	\$6,143	\$11,219	8.3686%	\$18,039	\$31,207	\$18,039	\$31,207	\$6,727
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	4.0899%	\$5	\$27	9.6901%	\$13	\$64	\$13	\$64	\$11
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

08/31/19

09/01/18

Line	Work order	estimation	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$25	84	46.14%	\$2,944	\$6,226	\$6,380	\$6,303	\$1,722
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4	84	46.14%	\$446	\$943	\$967	\$955	\$261
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$314	84	46.14%	\$36,596	\$77,412	\$79,317	\$78,364	\$21,409
187	00000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,224	84	46.14%	\$66,932	\$134,604	\$141,581	\$138,092	\$37,727
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$31	84	46.14%	\$3,578	\$7,195	\$7,568	\$7,381	\$2,017
189	00000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,241	84	46.14%	\$135,939	\$142,986	\$142,986	\$139,463	\$38,101
190	00000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$543	84	46.14%	\$29,433	\$59,192	\$62,260	\$60,726	\$16,590
191	00000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9	84	41.71%	\$910	\$2,011	\$2,124	\$2,068	\$565
192	00000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$130	84	41.71%	\$13,021	\$28,785	\$30,410	\$29,598	\$8,086
193	00000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$22	84	41.71%	\$2,225	\$4,919	\$5,197	\$5,058	\$1,382
194	00000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$690	84	41.71%	\$67,619	\$141,047	\$149,478	\$145,263	\$39,686
195	00000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$144	84	41.71%	\$14,076	\$29,362	\$31,117	\$30,239	\$8,261
196	00000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$140	84	41.71%	\$13,698	\$28,573	\$30,281	\$29,427	\$8,039
197	00000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$348	84	41.71%	\$34,087	\$71,102	\$75,352	\$73,227	\$20,006
198	00000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$124	84	41.71%	\$4,736	\$9,878	\$10,469	\$10,173	\$2,779
199	00000131949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$70	84	41.71%	\$2,668	\$5,564	\$5,897	\$5,751	\$1,566
200	00000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$11	84	41.71%	\$2,126	\$2,253	\$2,253	\$2,190	\$598
201	00000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$237	84	41.71%	\$22,900	\$47,768	\$50,623	\$49,196	\$13,440
202	00000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,221	84	43.46%	\$104,836	\$210,800	\$222,967	\$216,884	\$59,253
203	00000140893	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$199	84	43.46%	\$19,662	\$39,535	\$41,817	\$40,676	\$11,113
204	0000011026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$808	84	43.46%	\$37,574	\$75,553	\$79,913	\$77,733	\$21,237
205	00000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,120	84	43.46%	\$307,004	\$617,311	\$652,939	\$635,125	\$173,516
206	00000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,563	84	43.46%	\$19,578	\$39,594	\$253,422	\$246,508	\$67,346
207	00000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$428	84	43.46%	\$19,752	\$37,093	\$39,065	\$38,230	\$10,445
208	0000011311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$424	84	43.46%	\$36,752	\$19,398	\$37,605	\$37,878	\$10,348
209	00000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$314	84	43.46%	\$11,882	\$22,511	\$23,892	\$23,202	\$6,339
210	00000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$84	84	43.46%	\$8,033	\$15,128	\$16,152	\$15,685	\$4,285
211	00000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$46	84	43.46%	\$644,815	\$1,221,654	\$1,296,570	\$1,259,112	\$343,989
212	00000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,032	84	43.46%	\$98,166	\$185,983	\$197,388	\$191,686	\$52,369
213	00000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$16,148	84	43.46%	\$602,174	\$1,140,868	\$1,210,829	\$1,175,848	\$321,242
214	00000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$476	84	48.32%	\$49,769	\$86,366	\$91,119	\$88,742	\$24,841
215	00000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,457	84	48.32%	\$71,542	\$124,150	\$130,982	\$127,566	\$34,851
216	00000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,361	84	48.32%	\$386,285	\$418,497	\$402,391	\$402,391	\$109,933
217	00000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,357	84	48.32%	\$65,292	\$104,583	\$113,305	\$108,944	\$29,763
218	00000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$20,810	84	49.95%	\$836,174	\$1,307,661	\$1,412,314	\$1,359,987	\$371,549
219	00000182190	SVC8000	Non-allocated	Office Furniture and Equipment	\$42,519	84	49.95%	\$1,966,342	\$2,330,464	\$3,075,088	\$2,902,776	\$793,038
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$66	84	46.14%	\$2,307	\$5,435	\$5,435	\$5,435	\$1,485
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$66	84	46.14%	\$3,045	\$6,441	\$6,600	\$6,520	\$1,781
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$311	\$311	\$311	\$85
223	ITXFER00099	SVC8000	PAVEMENTS ROADS WALKS CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$528	\$528	\$528	\$144
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	0.00%	\$0	\$97	\$97	\$97	\$26
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,567	\$1,567	\$1,567	\$428
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$106,846	\$106,846	\$106,846	\$29,190
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$522	\$522	\$522	\$143
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$87	\$87	\$87	\$24
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	0.00%	\$0	\$24	\$24	\$24	\$7
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$2,788	\$2,788	\$2,788	\$762
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	468	0.00%	\$0	\$312	\$312	\$312	\$85
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$2,615	\$2,615	\$2,615	\$714
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$256	\$256	\$256	\$70
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$3,542	\$3,542	\$3,542	\$968
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$274	\$274	\$274	\$75
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$129	\$129	\$129	\$35
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	0.00%	\$0	\$383	\$383	\$383	\$105
238	ITXFER00099	SVC8000	PAVEMENTS ROADS WALKS CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$833	\$833	\$833	\$227
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$252	\$252	\$252	\$69
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$384	\$384	\$384	\$105
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$92	\$92	\$92	\$25
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$8,724	\$8,724	\$8,724	\$2,383
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,684	\$1,684	\$1,684	\$460
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$7,072	\$7,072	\$7,072	\$1,932

The Narragansett Electric Company d/b/a National Grid
Service Company Revenues
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,881	\$4,519	\$4,200	\$1,147	\$575	\$47
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$588	\$685	\$636	\$174	\$87	\$7
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$48,251	\$56,183	\$52,217	\$14,266	\$7,143	\$388
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$87,040	\$101,546	\$94,293	\$25,761	\$11,966	\$985
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,588	\$5,363	\$4,975	\$1,359	\$657	\$54
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$86,682	\$101,333	\$94,008	\$25,683	\$12,418	\$1,022
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$37,212	\$43,592	\$40,402	\$11,038	\$5,553	\$457
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,145	\$1,363	\$1,254	\$343	\$222	\$18
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$16,392	\$19,514	\$17,953	\$4,905	\$3,181	\$262
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,757	\$3,290	\$3,024	\$826	\$556	\$46
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$79,716	\$95,929	\$87,822	\$23,993	\$15,693	\$1,292
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$16,594	\$19,969	\$18,282	\$4,995	\$3,267	\$269
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$16,148	\$19,433	\$17,791	\$4,860	\$3,179	\$262
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$40,185	\$48,358	\$44,271	\$12,095	\$7,911	\$651
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,488	\$6,624	\$6,056	\$1,654	\$1,125	\$93
199	90000135949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,091	\$3,731	\$3,411	\$932	\$654	\$52
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,120	\$1,365	\$1,242	\$339	\$259	\$21
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$25,167	\$30,658	\$27,912	\$7,626	\$5,815	\$479
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$106,543	\$130,666	\$118,605	\$32,403	\$26,850	\$2,210
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$23,375	\$28,113	\$25,768	\$5,345	\$440	\$857
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$35,304	\$43,590	\$39,627	\$10,826	\$10,411	\$7,000
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$288,455	\$359,097	\$323,776	\$88,436	\$83,060	\$7,000
206	90000140143	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$111,957	\$139,375	\$125,666	\$34,332	\$33,014	\$2,717
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$17,645	\$22,150	\$19,897	\$5,436	\$5,009	\$412
208	90000111311	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$17,482	\$21,946	\$19,714	\$5,386	\$4,962	\$408
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$10,481	\$13,215	\$11,848	\$3,237	\$3,102	\$255
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$6,931	\$8,719	\$7,855	\$2,146	\$2,139	\$176
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$519,306	\$667,679	\$593,493	\$162,142	\$181,847	\$14,966
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$79,059	\$101,647	\$90,333	\$24,684	\$27,684	\$2,278
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$484,965	\$623,327	\$554,246	\$151,420	\$169,822	\$13,976
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$42,914	\$42,914	\$42,914	\$10,317	\$13,927	\$1,146
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$45,649	\$60,454	\$53,052	\$14,494	\$20,357	\$1,675
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$141,402	\$191,309	\$166,356	\$45,448	\$64,485	\$5,307
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$38,283	\$51,795	\$45,039	\$12,305	\$17,459	\$1,437
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$348,766	\$516,173	\$432,469	\$118,151	\$253,398	\$20,855
219	90000182190	SVC8000	Non-utilized	Office Furniture and Equipment	\$524,899	\$918,574	\$721,737	\$197,178	\$595,860	\$49,039
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$5,435	\$5,435	\$5,435	\$1,485	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$4,070	\$4,740	\$4,400	\$1,202	\$579	\$48
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$311	\$311	\$311	\$85	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$528	\$528	\$528	\$144	\$0	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$97	\$97	\$97	\$26	\$0	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,567	\$1,567	\$1,567	\$428	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$106,846	\$106,846	\$106,846	\$29,190	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$522	\$522	\$522	\$143	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$87	\$87	\$87	\$24	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$24	\$24	\$24	\$7	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,788	\$2,788	\$2,788	\$762	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$312	\$312	\$312	\$85	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,615	\$2,615	\$2,615	\$714	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$256	\$256	\$256	\$70	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,542	\$3,542	\$3,542	\$968	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$274	\$274	\$274	\$75	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$129	\$129	\$129	\$35	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$383	\$383	\$383	\$105	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$833	\$833	\$833	\$227	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$252	\$252	\$252	\$69	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$384	\$384	\$384	\$105	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$92	\$92	\$92	\$25	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,724	\$8,724	\$8,724	\$2,383	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,684	\$1,684	\$1,684	\$460	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,072	\$7,072	\$7,072	\$1,932	\$0	\$0

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
245	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/50	120	\$2,007	\$0	\$2,007	NO	\$0	\$0	\$0
246	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/51	120	\$652	\$0	\$652	NO	\$0	\$0	\$0
247	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/51	120	\$146	\$0	\$146	NO	\$0	\$0	\$0
248	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/52	120	\$1,648	\$0	\$1,648	NO	\$0	\$0	\$0
249	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/52	120	\$1,855	\$0	\$1,855	NO	\$0	\$0	\$0
250	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/53	120	\$322	\$0	\$322	NO	\$0	\$0	\$0
251	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/53	120	\$620	\$0	\$620	NO	\$0	\$0	\$0
252	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J114	07/01/53	120	\$1,216	\$0	\$1,216	NO	\$0	\$0	\$0
253	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/53	120	\$595	\$0	\$595	NO	\$0	\$0	\$0
254	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/54	120	\$1,350	\$0	\$1,350	NO	\$0	\$0	\$0
255	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/55	120	\$230	\$0	\$230	NO	\$0	\$0	\$0
256	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/55	120	\$3,012	\$0	\$3,012	NO	\$0	\$0	\$0
257	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$36,498	\$0	\$36,498	NO	\$0	\$0	\$0
258	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$257	\$0	\$257	NO	\$0	\$0	\$0
259	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/56	120	\$2,726	\$0	\$2,726	NO	\$0	\$0	\$0
260	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$6,158	\$0	\$6,158	NO	\$0	\$0	\$0
261	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$799	\$0	\$799	NO	\$0	\$0	\$0
262	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/57	120	\$5,087	\$0	\$5,087	NO	\$0	\$0	\$0
263	ITXPER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J114	07/01/57	120	\$4,642	\$0	\$4,642	NO	\$0	\$0	\$0
264	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/57	120	\$1,879	\$0	\$1,879	NO	\$0	\$0	\$0
265	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/58	120	\$300	\$0	\$300	NO	\$0	\$0	\$0
266	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$3,250	\$0	\$3,250	NO	\$0	\$0	\$0
267	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$1,461	\$0	\$1,461	NO	\$0	\$0	\$0
268	ITXPER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	J114	07/01/59	120	\$125	\$0	\$125	NO	\$0	\$0	\$0
269	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$564	\$0	\$564	NO	\$0	\$0	\$0
270	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$2,743	\$0	\$2,743	NO	\$0	\$0	\$0
271	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/60	120	\$2,238	\$0	\$2,238	NO	\$0	\$0	\$0
272	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/60	120	\$1,182	\$0	\$1,182	NO	\$0	\$0	\$0
273	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/61	120	\$342	\$0	\$342	YES	\$0	\$0	\$0
274	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/62	120	\$8,563	\$0	\$8,563	NO	\$0	\$0	\$0
275	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/62	120	\$968	\$0	\$968	NO	\$0	\$0	\$0
276	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/62	120	\$25,306	\$0	\$25,306	NO	\$0	\$0	\$0
277	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/62	120	\$235	\$0	\$235	NO	\$0	\$0	\$0
278	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/62	120	\$1,738	\$0	\$1,738	YES	\$0	\$0	\$0
279	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/64	120	\$910	\$0	\$910	NO	\$0	\$0	\$0
280	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$2,098	\$0	\$2,098	NO	\$0	\$0	\$0
281	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$1,154	\$0	\$1,154	NO	\$0	\$0	\$0
282	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/64	120	\$1,028	\$0	\$1,028	NO	\$0	\$0	\$0
283	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/65	120	\$555	\$0	\$555	NO	\$0	\$0	\$0
284	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/65	120	\$2,310	\$0	\$2,310	NO	\$0	\$0	\$0
285	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$261	\$0	\$261	NO	\$0	\$0	\$0
286	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$1,566	\$0	\$1,566	NO	\$0	\$0	\$0
287	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/67	120	\$47,478	\$0	\$47,478	NO	\$0	\$0	\$0
288	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/67	120	\$3,214	\$0	\$3,214	YES	\$0	\$0	\$0
289	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/68	120	\$61	\$0	\$61	NO	\$0	\$0	\$0
290	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/69	120	\$663	\$0	\$663	NO	\$0	\$0	\$0
291	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/69	120	\$1,217	\$0	\$1,217	NO	\$0	\$0	\$0
292	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/69	120	\$9,589	\$0	\$9,589	YES	\$0	\$0	\$0
293	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	07/01/71	120	\$125	\$0	\$125	YES	\$0	\$0	\$0
294	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/73	120	\$1,986	\$0	\$1,986	NO	\$0	\$0	\$0
295	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	J139	07/01/73	120	\$4,166	\$0	\$4,166	YES	\$0	\$0	\$0
296	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/74	120	\$15,612	\$0	\$15,612	NO	\$0	\$0	\$0
297	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/74	120	\$26,136	\$0	\$26,136	NO	\$0	\$0	\$0
298	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/74	120	\$4,896	\$0	\$4,896	NO	\$0	\$0	\$0
299	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$899	\$0	\$899	NO	\$0	\$0	\$0
300	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/77	120	\$39,717	\$0	\$39,717	NO	\$0	\$0	\$0
301	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/78	120	\$22,097	\$0	\$22,097	NO	\$0	\$0	\$0
302	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/78	120	\$82,461	\$0	\$82,461	YES	\$0	\$0	\$0
303	ITXPER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J135	07/01/78	120	\$5,000	\$0	\$5,000	YES	\$0	\$0	\$0
304	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J135	07/01/78	120	\$2,000	\$0	\$2,000	YES	\$0	\$0	\$0
305	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/79	120	\$8,192	\$0	\$8,192	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
254	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$379	\$379	\$0
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$3	\$3	\$0
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$28	\$28	\$0
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$64	\$64	\$0
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$8	\$8	\$0
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$53	\$53	\$0
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	8.23%	\$0	\$48	\$48	\$0
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$19	\$19	\$0
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$3	\$3	\$0
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$34	\$34	\$0
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$15	\$15	\$0
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	8.23%	\$0	\$1	\$1	\$0
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$6	\$6	\$0
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$28	\$28	\$0
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$23	\$23	\$0
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$12	\$12	\$0
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$4	\$4	\$0
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$89	\$89	\$0
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	8.23%	\$0	\$10	\$10	\$0
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$263	\$263	\$0
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$2	\$2	\$0
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$18	\$18	\$0
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$22	\$22	\$0
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$12	\$12	\$0
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$11	\$11	\$0
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$6	\$6	\$0
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$24	\$24	\$0
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$3	\$3	\$0
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$16	\$16	\$0
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$493	\$493	\$0
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$33	\$33	\$0
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1	\$1	\$0
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	8.23%	\$0	\$7	\$7	\$0
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$13	\$13	\$0
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$100	\$100	\$0
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$1	\$1	\$0
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$21	\$21	\$0
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	8.23%	\$0	\$43	\$43	\$0
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$162	\$162	\$0
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$271	\$271	\$0
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$51	\$51	\$0
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$412	\$412	\$0
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$240	\$240	\$0
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$856	\$856	\$0
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	8.23%	\$0	\$52	\$52	\$0
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$21	\$21	\$0
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$85	\$85	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Gas			Distribution			Less IFA Salary & Wage Allocator
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Deprn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM,INTRA-SITE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$24	\$0	0.0000%	\$0	\$0	\$0
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$4	\$0	0.0000%	\$0	\$0	\$0
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM- OUTSIDE	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$6	\$0	0.0000%	\$0	\$0	\$0
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$16	\$0	0.0000%	\$0	\$0	\$0
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$31	\$0	0.0000%	\$0	\$0	\$0
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$0	3.7985%	\$4	\$0	\$1
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$10	\$0	0.0000%	\$0	\$0	\$0
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$17	\$0	0.0000%	\$0	\$0	\$0
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$26	\$0	0.0000%	\$0	\$0	\$0
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	6.2600%	\$15	\$0	0.0000%	\$0	\$0	\$0
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$14	\$0	3.3927%	\$29	\$0	\$4
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM- OUTSIDE	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$1	\$0	\$0
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$3	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

09/01/18

08/31/19

Line	Work order	estmt Nt	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$2,007	\$2,007	\$2,007	\$548
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	468	0.00%	\$0	\$652	\$652	\$652	\$178
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$146	\$146	\$146	\$40
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,648	\$1,648	\$1,648	\$450
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$1,855	\$1,855	\$1,855	\$507
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$322	\$322	\$322	\$88
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$620	\$620	\$620	\$169
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	468	0.00%	\$0	\$1,216	\$1,216	\$1,216	\$332
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	0.00%	\$0	\$595	\$595	\$595	\$163
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,350	\$1,350	\$1,350	\$369
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$230	\$230	\$230	\$63
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$3,012	\$3,012	\$3,012	\$823
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$19,185	\$20,121	\$19,653	\$5,369
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$135	\$135	\$135	\$38
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$1,433	\$1,433	\$1,433	\$401
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$3,257	\$3,395	\$3,316	\$906
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$420	\$441	\$430	\$118
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$2,674	\$2,805	\$2,739	\$748
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	468	0.00%	\$0	\$2,440	\$2,559	\$2,500	\$683
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$988	\$1,036	\$1,012	\$276
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$158	\$165	\$162	\$44
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,708	\$1,792	\$1,750	\$478
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$768	\$805	\$787	\$215
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$0	468	0.00%	\$0	\$66	\$69	\$67	\$18
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$296	\$311	\$304	\$83
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,442	\$1,512	\$1,477	\$403
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$1,176	\$1,233	\$1,205	\$329
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$621	\$652	\$636	\$174
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$180	\$188	\$184	\$50
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$4,501	\$4,721	\$4,611	\$1,260
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	468	0.00%	\$0	\$509	\$533	\$521	\$142
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$13,302	\$13,951	\$13,626	\$3,723
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	0.00%	\$0	\$123	\$129	\$126	\$35
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1	468	0.00%	\$0	\$913	\$958	\$936	\$256
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$478	\$501	\$490	\$134
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$1,103	\$1,157	\$1,130	\$309
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$607	\$636	\$621	\$170
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$541	\$567	\$554	\$151
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$292	\$306	\$299	\$82
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$1,214	\$1,274	\$1,244	\$340
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$137	\$144	\$141	\$38
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$823	\$863	\$843	\$230
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$2,956	\$2,674	\$2,565	\$6,984
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1	468	0.00%	\$0	\$1,689	\$1,772	\$1,730	\$473
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$32	\$34	\$33	\$9
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	468	0.00%	\$0	\$349	\$366	\$357	\$98
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$640	\$671	\$655	\$179
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3	468	0.00%	\$0	\$5,040	\$5,286	\$5,163	\$1,411
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$66	\$69	\$67	\$18
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,044	\$1,095	\$1,069	\$292
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$1	468	0.00%	\$0	\$2,190	\$2,297	\$2,243	\$613
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$8,206	\$8,406	\$8,406	\$2,297
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$13,738	\$14,408	\$14,073	\$3,845
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$2,573	\$2,699	\$2,636	\$720
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$472	\$495	\$484	\$132
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$20,877	\$21,895	\$21,386	\$5,843
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	0.00%	\$0	\$12,141	\$12,733	\$12,437	\$3,398
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25	468	0.00%	\$0	\$43,345	\$45,459	\$44,402	\$12,131
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2	468	0.00%	\$0	\$2,628	\$2,756	\$2,692	\$736
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1	468	0.00%	\$0	\$1,051	\$1,103	\$1,077	\$294
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2	468	0.00%	\$0	\$4,306	\$4,516	\$4,411	\$1,205

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/18		08/31/19		Average		Book Tax		Cash to Book		Return on	
		Balance		Balance		Balance		Tax		Tax Difference		Accum Taxes	
Line	Work order	estmt N:	Project Description	Account Description	Balance	Balance	Balance	Tax	Tax				
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,007	\$2,007	\$2,007	\$548	\$0	\$0	\$0	\$0	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$652	\$652	\$652	\$178	\$0	\$0	\$0	\$0	\$0
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$146	\$146	\$146	\$40	\$0	\$0	\$0	\$0	\$0
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,648	\$1,648	\$1,648	\$450	\$0	\$0	\$0	\$0	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,855	\$1,855	\$1,855	\$507	\$0	\$0	\$0	\$0	\$0
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$322	\$322	\$322	\$88	\$0	\$0	\$0	\$0	\$0
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$620	\$620	\$620	\$169	\$0	\$0	\$0	\$0	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM,INTRA-SITE	Structures and Improvements	\$1,216	\$1,216	\$1,216	\$332	\$0	\$0	\$0	\$0	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$595	\$595	\$595	\$163	\$0	\$0	\$0	\$0	\$0
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,350	\$1,350	\$1,350	\$369	\$0	\$0	\$0	\$0	\$0
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$230	\$230	\$230	\$63	\$0	\$0	\$0	\$0	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$3,012	\$3,012	\$3,012	\$823	\$0	\$0	\$0	\$0	\$0
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$36,498	\$36,498	\$36,498	\$9,971	(\$4,602)	(\$379)			
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$257	\$257	\$257	\$70	(\$32)	(\$3)			
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$2,726	\$2,726	\$2,726	\$745	(\$344)	(\$28)			
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,158	\$6,158	\$6,158	\$1,682	(\$777)	(\$64)			
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$799	\$799	\$799	\$218	(\$101)	(\$8)			
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,087	\$5,087	\$5,087	\$1,390	(\$641)	(\$53)			
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$4,642	\$4,642	\$4,642	\$1,268	(\$585)	(\$48)			
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,879	\$1,879	\$1,879	\$513	(\$237)	(\$19)			
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$300	\$300	\$300	\$82	(\$38)	(\$5)			
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,250	\$3,250	\$3,250	\$888	(\$410)	(\$34)			
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,461	\$1,461	\$1,461	\$399	(\$184)	(\$15)			
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$125	\$125	\$125	\$34	(\$16)	(\$1)			
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$564	\$564	\$564	\$154	(\$71)	(\$6)			
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,743	\$2,743	\$2,743	\$749	(\$346)	(\$28)			
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,238	\$2,238	\$2,238	\$611	(\$282)	(\$23)			
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,182	\$1,182	\$1,182	\$323	(\$149)	(\$12)			
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$342	\$342	\$342	\$93	(\$43)	(\$4)			
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$8,563	\$8,563	\$8,563	\$2,340	(\$1,080)	(\$89)			
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$968	\$968	\$968	\$264	(\$122)	(\$10)			
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$25,306	\$25,306	\$25,306	\$6,913	(\$3,191)	(\$265)			
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$235	\$235	\$235	\$64	(\$30)	(\$2)			
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,738	\$1,738	\$1,738	\$475	(\$219)	(\$18)			
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$910	\$910	\$910	\$249	(\$115)	(\$9)			
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,098	\$2,098	\$2,098	\$573	(\$265)	(\$22)			
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,154	\$1,154	\$1,154	\$315	(\$146)	(\$12)			
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,028	\$1,028	\$1,028	\$281	(\$130)	(\$11)			
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$555	\$555	\$555	\$152	(\$70)	(\$6)			
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$2,310	\$2,310	\$2,310	\$631	(\$291)	(\$24)			
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$261	\$261	\$261	\$71	(\$33)	(\$3)			
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,566	\$1,566	\$1,566	\$428	(\$197)	(\$16)			
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$47,478	\$47,478	\$47,478	\$12,971	(\$5,987)	(\$495)			
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$3,214	\$3,214	\$3,214	\$878	(\$405)	(\$33)			
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$61	\$61	\$61	\$17	(\$8)	(\$1)			
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$663	\$663	\$663	\$181	(\$84)	(\$7)			
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,217	\$1,217	\$1,217	\$332	(\$153)	(\$13)			
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,589	\$9,589	\$9,589	\$2,630	(\$1,209)	(\$100)			
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$125	\$125	\$125	\$34	(\$16)	(\$1)			
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,986	\$1,986	\$1,986	\$543	(\$250)	(\$21)			
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$4,166	\$4,166	\$4,166	\$1,138	(\$525)	(\$43)			
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$15,612	\$15,612	\$15,612	\$4,265	(\$1,969)	(\$162)			
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$26,136	\$26,136	\$26,136	\$7,140	(\$3,296)	(\$271)			
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,896	\$4,896	\$4,896	\$1,337	(\$617)	(\$51)			
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$899	\$899	\$899	\$246	(\$113)	(\$9)			
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$39,717	\$39,717	\$39,717	\$10,851	(\$5,008)	(\$412)			
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$23,097	\$23,097	\$23,097	\$6,310	(\$2,912)	(\$240)			
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$82,461	\$82,461	\$82,461	\$22,528	(\$10,398)	(\$856)			
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$5,000	\$5,000	\$5,000	\$1,366	(\$630)	(\$52)			
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,000	\$2,000	\$2,000	\$546	(\$252)	(\$21)			
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,192	\$8,192	\$8,192	\$2,238	(\$1,033)	(\$85)			

27.32%

08/31/19

09/01/18

8.23%

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
306	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/79	120	\$925	\$0	\$925	YES	\$0	\$0	\$0
307	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J135	07/01/79	120	\$1,748	\$0	\$1,748	YES	\$0	\$0	\$0
308	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/80	120	\$5,738	\$0	\$5,738	YES	\$0	\$0	\$0
309	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/81	120	\$512	\$0	\$512	NO	\$0	\$0	\$0
310	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/82	120	\$9,487	\$0	\$9,487	NO	\$0	\$0	\$0
311	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/84	120	\$62,345	\$0	\$62,345	NO	\$0	\$0	\$0
312	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/85	120	\$117,041	\$0	\$117,041	YES	\$0	\$0	\$0
313	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/86	120	\$50,918	\$0	\$50,918	NO	\$0	\$0	\$0
314	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/86	120	\$671,122	\$0	\$671,122	YES	\$0	\$0	\$0
315	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$4,934	\$0	\$4,934	NO	\$0	\$0	\$0
316	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$6,927	\$0	\$6,927	NO	\$0	\$0	\$0
317	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/87	120	\$23,139	\$0	\$23,139	YES	\$0	\$0	\$0
318	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/88	120	\$2,676	\$0	\$2,676	NO	\$0	\$0	\$0
319	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/90	120	\$45,270	\$0	\$45,270	NO	\$0	\$0	\$0
320	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/91	120	\$79,673	\$0	\$79,673	NO	\$0	\$0	\$0
321	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/91	120	\$45,688	\$0	\$45,688	YES	\$0	\$0	\$0
322	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/91	120	\$116,230	\$0	\$116,230	YES	\$0	\$0	\$0
323	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/92	120	\$240,838	\$0	\$240,838	NO	\$0	\$0	\$0
324	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/92	120	\$32,793	\$0	\$32,793	YES	\$0	\$0	\$0
325	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	07/01/92	120	\$156,322	\$0	\$156,322	YES	\$0	\$0	\$0
326	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/93	120	\$160,122	\$0	\$160,122	NO	\$0	\$0	\$0
327	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/93	120	\$5,337	\$0	\$5,337	YES	\$0	\$0	\$0
328	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/94	120	\$55,103	\$0	\$55,103	NO	\$0	\$0	\$0
329	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/94	120	\$13,154	\$0	\$13,154	YES	\$0	\$0	\$0
330	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/94	120	\$1,633	\$0	\$1,633	YES	\$0	\$0	\$0
331	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/95	120	\$41,066	\$0	\$41,066	NO	\$0	\$0	\$0
332	ITXPER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/95	120	\$3,926	\$0	\$3,926	NO	\$0	\$0	\$0
333	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/96	120	\$325,522	\$0	\$325,522	NO	\$0	\$0	\$0
334	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	07/01/96	120	\$1,637	\$0	\$1,637	NO	\$0	\$0	\$0
335	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/96	120	\$5,326	\$0	\$5,326	NO	\$0	\$0	\$0
336	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/96	120	\$89,703	\$0	\$89,703	YES	\$0	\$0	\$0
337	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$71,164	\$0	\$71,164	NO	\$0	\$0	\$0
338	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$1,364	\$0	\$1,364	NO	\$0	\$0	\$0
339	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/97	120	\$410,128	\$0	\$410,128	YES	\$0	\$0	\$0
340	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/98	120	\$629,697	\$0	\$629,697	YES	\$0	\$0	\$0
341	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/99	120	\$109,547	\$0	\$109,547	NO	\$0	\$0	\$0
342	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/00	120	\$3,258	\$0	\$3,258	NO	\$0	\$0	\$0
343	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	J114	07/01/00	120	\$10,643	\$0	\$10,643	NO	\$0	\$0	\$0
344	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/00	120	\$23,315	\$0	\$23,315	YES	\$0	\$0	\$0
345	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/00	120	\$23,315	\$0	\$23,315	YES	\$0	\$0	\$0
346	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	J135	07/01/00	120	\$10,643	\$0	\$10,643	YES	\$0	\$0	\$0
347	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	J139	07/01/00	120	\$10,643	\$0	\$10,643	YES	\$0	\$0	\$0
348	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/01	120	\$773,791	\$0	\$773,791	NO	\$0	\$0	\$0
349	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	12/31/01	120	\$138,328	\$0	\$138,328	NO	\$0	\$0	\$0
350	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/31/01	120	\$141,361	\$0	\$141,361	YES	\$0	\$0	\$0
351	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	03/31/02	120	\$37,149	\$0	\$37,149	YES	\$0	\$0	\$0
352	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	04/30/02	120	\$554,929	\$0	\$554,929	YES	\$0	\$0	\$0
353	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/30/02	120	\$67,855	\$0	\$67,855	YES	\$0	\$0	\$0
354	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	05/31/02	120	\$30,801	\$0	\$30,801	YES	\$0	\$0	\$0
355	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	11/25/02	120	\$1,641	\$0	\$1,641	YES	\$0	\$0	\$0
356	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/06/02	120	\$34,298	\$0	\$34,298	YES	\$0	\$0	\$0
357	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/02	120	\$1,250	\$0	\$1,250	NO	\$0	\$0	\$0
358	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	01/31/03	120	\$1,257	\$0	\$1,257	YES	\$0	\$0	\$0
359	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	09/21/03	120	\$19,174	\$0	\$19,174	YES	\$0	\$0	\$0
360	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/29/03	120	\$63,100	\$0	\$63,100	NO	\$0	\$0	\$0
361	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/03	120	\$483,123	\$0	\$483,123	NO	\$0	\$0	\$0
362	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	03/04/04	120	\$41,145	\$0	\$41,145	YES	\$0	\$0	\$0
363	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	05/20/04	120	\$1,280	\$0	\$1,280	YES	\$0	\$0	\$0
364	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/09/04	120	\$3,922	\$0	\$3,922	YES	\$0	\$0	\$0
365	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/14/04	120	\$4,269	\$0	\$4,269	YES	\$0	\$0	\$0
366	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	09/29/04	120	\$8,971	\$0	\$8,971	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$0	\$10	\$0
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$18	\$18	\$0
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$60	\$60	\$0
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$5	\$5	\$0
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$98	\$98	\$0
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$647	\$647	\$0
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1,215	\$1,215	\$0
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$528	\$528	\$0
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$6,964	\$6,964	\$0
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$51	\$51	\$0
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$72	\$72	\$0
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$240	\$240	\$0
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$28	\$28	\$0
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$470	\$470	\$0
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$827	\$827	\$0
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$474	\$474	\$0
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$1,206	\$1,206	\$0
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$2,499	\$2,499	\$0
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$340	\$340	\$0
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$1,622	\$1,622	\$0
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1,662	\$1,662	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$55	\$55	\$0
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$572	\$572	\$0
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$136	\$136	\$0
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$17	\$17	\$0
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$426	\$426	\$0
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	8.23%	\$0	\$41	\$41	\$0
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$3,378	\$3,378	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$17	\$17	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$0	\$55	\$55	\$0
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$931	\$931	\$0
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1,776	\$1,776	\$0
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$14	\$14	\$0
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$4,256	\$4,256	\$0
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$6,535	\$6,535	\$0
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1,200	\$1,200	\$0
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$38	\$38	\$0
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	8.23%	\$0	\$123	\$123	\$0
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$151	\$151	\$0
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$269	\$269	\$0
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	8.23%	\$0	\$123	\$123	\$0
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	8.23%	\$0	\$5,286	\$5,286	\$0
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$945	\$945	\$0
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	8.23%	\$0	\$966	\$966	\$0
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$254	\$254	\$0
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$3,791	\$3,791	\$0
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$464	\$464	\$0
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$210	\$210	\$0
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$12	\$12	\$0
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$245	\$245	\$0
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$143	\$143	\$0
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$470	\$470	\$0
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$3,600	\$3,600	\$0
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$307	\$307	\$0
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$10	\$10	\$0
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$29	\$29	\$0
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$52	\$52	\$0
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$70	\$70	\$0
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$70	\$70	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

					Gas			Distribution			
Line	Work order	estment N:	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Test Year	Less IFA Salary & Wage Allocator	
					NECO G Allocation	NECO G Rent-Return	NECO G Rent - Deprn	Distribution Allocation	Return		Depreciation
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$6	\$0	0.0000%	\$0	\$0	\$0
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$41	\$0	0.0000%	\$0	\$0	\$0
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$20	\$0	3.3927%	\$41	\$0	\$6
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$33	\$0	0.0000%	\$0	\$0	\$0
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$116	\$0	3.3927%	\$236	\$0	\$32
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$5	\$0	0.0000%	\$0	\$0	\$0
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$4	\$0	3.3927%	\$8	\$0	\$1
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$29	\$0	0.0000%	\$0	\$0	\$0
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$52	\$0	0.0000%	\$0	\$0	\$0
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$8	\$0	3.3927%	\$16	\$0	\$2
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	1.6673%	\$20	\$0	3.3927%	\$41	\$0	\$6
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$156	\$0	0.0000%	\$0	\$0	\$0
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$5	\$0	3.7985%	\$13	\$0	\$2
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	1.5316%	\$25	\$0	3.7985%	\$62	\$0	\$8
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$104	\$0	0.0000%	\$0	\$0	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$36	\$0	0.0000%	\$0	\$0	\$0
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$2	\$0	3.3927%	\$5	\$0	\$1
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$27	\$0	0.0000%	\$0	\$0	\$0
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$211	\$0	0.0000%	\$0	\$0	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$16	\$0	3.3927%	\$32	\$0	\$4
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$111	\$0	0.0000%	\$0	\$0	\$0
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$71	\$0	3.3927%	\$144	\$0	\$20
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$109	\$0	3.3927%	\$222	\$0	\$30
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$75	\$0	0.0000%	\$0	\$0	\$0
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	6.2600%	\$8	\$0	0.0000%	\$0	\$0	\$0
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$3	\$0	3.3927%	\$5	\$0	\$1
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	1.6673%	\$4	\$0	3.3927%	\$9	\$0	\$1
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	1.6673%	\$2	\$0	3.3927%	\$4	\$0	\$1
347	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$0	3.7985%	\$5	\$0	\$1
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$331	\$0	0.0000%	\$0	\$0	\$0
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	6.2600%	\$59	\$0	0.0000%	\$0	\$0	\$0
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$16	\$0	3.3927%	\$33	\$0	\$4
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$4	\$0	3.7985%	\$10	\$0	\$1
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$63	\$0	3.3927%	\$129	\$0	\$18
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$7	\$0	3.7985%	\$18	\$0	\$2
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$3	\$0	3.7985%	\$8	\$0	\$1
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$10	\$0	9.6901%	\$24	\$0	\$3
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$0	3.7985%	\$5	\$0	\$1
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$29	\$0	0.0000%	\$0	\$0	\$0
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$225	\$0	0.0000%	\$0	\$0	\$0
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$13	\$0	9.6901%	\$30	\$0	\$4
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$0	\$0	9.6901%	\$1	\$0	\$0
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$1	\$0	\$0
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$1	\$0	\$0
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

08/31/19

09/01/18

Line	Work order	estmt Nt	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$486	\$510	\$498	\$136
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$1	468	0.00%	\$0	\$919	\$964	\$941	\$257
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$2	468	0.00%	\$0	\$3,016	\$3,163	\$3,090	\$844
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$269	\$282	\$276	\$75
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$4,987	\$5,230	\$5,108	\$1,396
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$32,771	\$33,570	\$33,171	\$9,171
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$36	468	0.00%	\$0	\$61,522	\$64,022	\$63,022	\$17,218
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$36	468	0.00%	\$0	\$26,765	\$28,070	\$27,417	\$7,490
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$304	468	0.00%	\$0	\$352,769	\$369,977	\$361,373	\$98,727
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$2,593	\$2,720	\$2,657	\$726
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$3,641	\$3,819	\$3,730	\$1,019
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7	468	0.00%	\$0	\$12,163	\$12,756	\$12,459	\$3,404
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,407	\$1,475	\$1,441	\$394
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$23,796	\$24,957	\$24,376	\$6,660
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$41,879	\$43,922	\$42,901	\$11,720
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$14	468	0.00%	\$0	\$24,016	\$25,187	\$24,601	\$6,721
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$35	468	0.00%	\$0	\$61,095	\$64,075	\$62,585	\$17,098
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$126,594	\$132,770	\$129,682	\$35,429
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11	468	0.00%	\$0	\$17,237	\$18,078	\$17,658	\$4,824
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$53	468	0.00%	\$0	\$82,169	\$86,178	\$84,174	\$22,996
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$84,167	\$88,272	\$86,220	\$23,555
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$2	468	0.00%	\$0	\$2,805	\$2,942	\$2,874	\$785
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$28,965	\$30,378	\$29,671	\$8,106
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4	468	0.00%	\$0	\$6,914	\$7,251	\$7,083	\$1,935
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1	468	0.00%	\$0	\$859	\$900	\$879	\$240
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$21,586	\$22,639	\$22,112	\$6,041
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	468	0.00%	\$0	\$2,064	\$2,165	\$2,114	\$578
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$171,108	\$179,455	\$175,281	\$47,887
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	468	0.00%	\$0	\$861	\$903	\$882	\$241
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	0.00%	\$0	\$2,799	\$2,936	\$2,868	\$783
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$27	468	0.00%	\$0	\$17,151	\$18,301	\$17,726	\$4,824
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$89,971	\$94,360	\$92,165	\$25,180
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$717	\$752	\$735	\$201
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$125	468	0.00%	\$0	\$215,580	\$220,096	\$218,838	\$60,333
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$191	468	0.00%	\$0	\$330,994	\$347,140	\$339,067	\$92,633
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$54,773	\$57,582	\$56,178	\$15,348
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	0.00%	\$0	\$1,545	\$1,629	\$1,587	\$434
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	468	0.00%	\$0	\$5,049	\$5,321	\$5,185	\$1,417
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4	468	0.00%	\$0	\$6,215	\$6,551	\$6,383	\$1,744
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$8	468	0.00%	\$0	\$11,060	\$11,657	\$11,358	\$3,103
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$4	468	0.00%	\$0	\$5,049	\$5,321	\$5,185	\$1,417
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$4	468	0.00%	\$0	\$5,049	\$5,321	\$5,185	\$1,417
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$357,022	\$533,347	\$544,034	\$538,691	\$147,170
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	468	46.14%	\$63,823	\$95,344	\$97,255	\$96,300	\$26,309
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28	468	46.14%	\$97,435	\$97,435	\$99,387	\$98,411	\$26,886
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$8	468	46.14%	\$17,140	\$25,606	\$26,119	\$25,862	\$7,066
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$111	468	46.14%	\$256,040	\$382,493	\$390,157	\$386,325	\$105,544
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$15	468	46.14%	\$31,308	\$46,770	\$47,707	\$47,239	\$12,906
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$7	468	46.14%	\$14,211	\$21,230	\$21,655	\$21,443	\$5,858
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	46.14%	\$757	\$1,108	\$1,131	\$1,120	\$306
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$20	468	46.14%	\$15,825	\$23,167	\$23,640	\$23,404	\$6,394
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$577	\$844	\$861	\$853	\$233
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	468	46.14%	\$580	\$849	\$866	\$858	\$234
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5	468	46.14%	\$8,847	\$12,687	\$12,951	\$12,819	\$3,502
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$29,114	\$41,750	\$42,621	\$42,185	\$11,525
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$222,910	\$319,656	\$326,238	\$326,992	\$88,241
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$26	468	46.14%	\$18,984	\$27,223	\$27,792	\$27,507	\$7,515
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1	468	46.14%	\$591	\$847	\$865	\$856	\$234
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1	468	46.14%	\$1,809	\$2,595	\$2,649	\$2,622	\$716
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1	468	46.14%	\$1,970	\$2,825	\$2,884	\$2,854	\$780
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2	468	46.14%	\$4,139	\$5,811	\$5,935	\$5,873	\$1,605

The Narragansett Electric Company d/b/a National Grid
Service Company Reim
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/18		08/31/19		Average		Book Tax		Cash to Book		Return on	
		Balance		Balance		Balance		Tax Difference		Tax Difference		Accum Taxes	
Line	Work order	estmt N:	Project Description	Account Description	09/01/2018	08/31/2019	Average	Book Tax	Tax Difference	Cash to Book	Tax Difference	Return on	Accum Taxes
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$925	\$925	\$925	\$253	(\$117)	(\$117)	(\$117)	(\$10)	(\$18)
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$1,748	\$1,748	\$1,748	\$478	(\$220)	(\$220)	(\$220)	(\$18)	(\$60)
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$5,738	\$5,738	\$5,738	\$1,568	(\$724)	(\$724)	(\$724)	(\$60)	(\$60)
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$512	\$512	\$512	\$140	(\$65)	(\$65)	(\$65)	(\$5)	(\$5)
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,487	\$9,487	\$9,487	\$2,592	(\$1,196)	(\$1,196)	(\$1,196)	(\$98)	(\$98)
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$62,345	\$62,345	\$62,345	\$17,033	(\$7,861)	(\$7,861)	(\$7,861)	(\$647)	(\$647)
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$117,041	\$117,041	\$117,041	\$31,976	(\$14,758)	(\$14,758)	(\$14,758)	(\$1,215)	(\$1,215)
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$50,918	\$50,918	\$50,918	\$13,911	(\$6,420)	(\$6,420)	(\$6,420)	(\$528)	(\$528)
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$671,122	\$671,122	\$671,122	\$183,351	(\$84,623)	(\$84,623)	(\$84,623)	(\$6,966)	(\$6,966)
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,934	\$4,934	\$4,934	\$1,348	(\$622)	(\$622)	(\$622)	(\$51)	(\$51)
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,927	\$6,927	\$6,927	\$1,892	(\$873)	(\$873)	(\$873)	(\$72)	(\$72)
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$23,139	\$23,139	\$23,139	\$6,322	(\$2,918)	(\$2,918)	(\$2,918)	(\$240)	(\$240)
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,676	\$2,676	\$2,676	\$731	(\$337)	(\$337)	(\$337)	(\$28)	(\$28)
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$45,270	\$45,270	\$45,270	\$12,368	(\$5,708)	(\$5,708)	(\$5,708)	(\$470)	(\$470)
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$79,673	\$79,673	\$79,673	\$21,767	(\$10,046)	(\$10,046)	(\$10,046)	(\$827)	(\$827)
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$45,688	\$45,688	\$45,688	\$12,482	(\$5,761)	(\$5,761)	(\$5,761)	(\$474)	(\$474)
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$116,230	\$116,230	\$116,230	\$31,754	(\$14,656)	(\$14,656)	(\$14,656)	(\$1,206)	(\$1,206)
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$240,838	\$240,838	\$240,838	\$65,797	(\$30,368)	(\$30,368)	(\$30,368)	(\$2,499)	(\$2,499)
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$32,793	\$32,793	\$32,793	\$8,959	(\$4,135)	(\$4,135)	(\$4,135)	(\$340)	(\$340)
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$156,322	\$156,322	\$156,322	\$42,707	(\$19,711)	(\$19,711)	(\$19,711)	(\$1,622)	(\$1,622)
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$160,122	\$160,122	\$160,122	\$43,745	(\$20,190)	(\$20,190)	(\$20,190)	(\$1,662)	(\$1,662)
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$5,337	\$5,337	\$5,337	\$1,458	(\$673)	(\$673)	(\$673)	(\$55)	(\$55)
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$55,103	\$55,103	\$55,103	\$15,054	(\$6,948)	(\$6,948)	(\$6,948)	(\$572)	(\$572)
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13,154	\$13,154	\$13,154	\$3,594	(\$1,659)	(\$1,659)	(\$1,659)	(\$136)	(\$136)
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,633	\$1,633	\$1,633	\$446	(\$206)	(\$206)	(\$206)	(\$17)	(\$17)
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$41,066	\$41,066	\$41,066	\$11,219	(\$5,178)	(\$5,178)	(\$5,178)	(\$426)	(\$426)
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$3,926	\$3,926	\$3,926	\$1,073	(\$495)	(\$495)	(\$495)	(\$41)	(\$41)
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$325,522	\$325,522	\$325,522	\$88,933	(\$41,046)	(\$41,046)	(\$41,046)	(\$3,378)	(\$3,378)
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,637	\$1,637	\$1,637	\$447	(\$206)	(\$206)	(\$206)	(\$17)	(\$17)
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$5,326	\$5,326	\$5,326	\$1,455	(\$672)	(\$672)	(\$672)	(\$55)	(\$55)
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$89,703	\$89,703	\$89,703	\$24,507	(\$11,311)	(\$11,311)	(\$11,311)	(\$931)	(\$931)
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$171,164	\$171,164	\$171,164	\$46,762	(\$21,583)	(\$21,583)	(\$21,583)	(\$1,776)	(\$1,776)
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,364	\$1,364	\$1,364	\$373	(\$172)	(\$172)	(\$172)	(\$14)	(\$14)
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$410,128	\$410,128	\$410,128	\$112,047	(\$51,714)	(\$51,714)	(\$51,714)	(\$4,256)	(\$4,256)
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$629,697	\$629,697	\$629,697	\$172,033	(\$79,400)	(\$79,400)	(\$79,400)	(\$6,535)	(\$6,535)
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$109,547	\$109,547	\$109,547	\$29,928	(\$14,580)	(\$14,580)	(\$14,580)	(\$1,200)	(\$1,200)
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,258	\$3,258	\$3,258	\$890	(\$456)	(\$456)	(\$456)	(\$38)	(\$38)
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,491)	(\$1,491)	(\$1,491)	(\$123)	(\$123)
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13,102	\$13,102	\$13,102	\$3,579	(\$1,836)	(\$1,836)	(\$1,836)	(\$151)	(\$151)
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$23,315	\$23,315	\$23,315	\$6,370	(\$3,266)	(\$3,266)	(\$3,266)	(\$269)	(\$269)
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,491)	(\$1,491)	(\$1,491)	(\$123)	(\$123)
347	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$773,791	\$773,791	\$773,791	\$211,400	(\$84,230)	(\$84,230)	(\$84,230)	(\$5,286)	(\$5,286)
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$138,328	\$138,328	\$138,328	\$37,791	(\$11,482)	(\$11,482)	(\$11,482)	(\$945)	(\$945)
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$141,361	\$141,361	\$141,361	\$38,620	(\$11,734)	(\$11,734)	(\$11,734)	(\$966)	(\$966)
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$37,149	\$37,149	\$37,149	\$10,149	(\$3,084)	(\$3,084)	(\$3,084)	(\$254)	(\$254)
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$554,929	\$554,929	\$554,929	\$151,607	(\$46,063)	(\$46,063)	(\$46,063)	(\$3,791)	(\$3,791)
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$67,855	\$67,855	\$67,855	\$18,538	(\$5,632)	(\$5,632)	(\$5,632)	(\$464)	(\$464)
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$30,801	\$30,801	\$30,801	\$8,415	(\$2,577)	(\$2,577)	(\$2,577)	(\$210)	(\$210)
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,641	\$1,641	\$1,641	\$448	(\$142)	(\$142)	(\$142)	(\$12)	(\$12)
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$34,298	\$34,298	\$34,298	\$9,370	(\$2,976)	(\$2,976)	(\$2,976)	(\$245)	(\$245)
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,250	\$1,250	\$1,250	\$341	(\$108)	(\$108)	(\$108)	(\$9)	(\$9)
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,257	\$1,257	\$1,257	\$343	(\$109)	(\$109)	(\$109)	(\$9)	(\$9)
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$19,174	\$19,174	\$19,174	\$5,238	(\$1,736)	(\$1,736)	(\$1,736)	(\$143)	(\$143)
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$63,100	\$63,100	\$63,100	\$17,239	(\$5,714)	(\$5,714)	(\$5,714)	(\$470)	(\$470)
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$483,123	\$483,123	\$483,123	\$131,989	(\$43,748)	(\$43,748)	(\$43,748)	(\$3,600)	(\$3,600)
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$41,145	\$41,145	\$41,145	\$11,241	(\$3,726)	(\$3,726)	(\$3,726)	(\$307)	(\$307)
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,280	\$1,280	\$1,280	\$350	(\$116)	(\$116)	(\$116)	(\$10)	(\$10)
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,922	\$3,922	\$3,922	\$1,071	(\$355)	(\$355)	(\$355)	(\$29)	(\$29)
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,269	\$4,269	\$4,269	\$1,166	(\$387)	(\$387)	(\$387)	(\$32)	(\$32)
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,971	\$8,971	\$8,971	\$2,451	(\$846)	(\$846)	(\$846)	(\$70)	(\$70)
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements									

27.32% 8.23%

08/31/19

09/01/18

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/10/04	120	\$58	\$0	\$58	YES	\$0	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/24/04	120	\$209	\$0	\$209	YES	\$0	\$0	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/10/04	120	\$45,339	\$0	\$45,339	NO	\$0	\$0	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$9,514	\$0	\$9,514	YES	\$0	\$0	\$0
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$34,502	\$0	\$34,502	YES	\$0	\$0	\$0
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	12/30/04	120	\$32,070	\$0	\$32,070	YES	\$0	\$0	\$0
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	12/31/04	120	\$1,394	\$0	\$1,394	YES	\$0	\$0	\$0
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/04	120	\$3,780	\$0	\$3,780	YES	\$0	\$0	\$0
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	J114	03/30/05	120	\$4,010	\$0	\$4,010	NO	\$0	\$0	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	05/01/05	120	\$9,007	\$0	\$9,007	YES	\$0	\$0	\$0
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/25/05	120	\$1,570	\$0	\$1,570	YES	\$0	\$0	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	08/08/05	120	\$2,690	\$0	\$2,690	NO	\$0	\$0	\$0
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	08/11/05	120	\$114,459	\$0	\$114,459	YES	\$0	\$0	\$0
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	09/06/05	120	\$142,837	\$0	\$142,837	NO	\$0	\$0	\$0
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	10/22/05	120	\$8,893	\$0	\$8,893	YES	\$0	\$0	\$0
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/07/05	120	\$6,272	\$0	\$6,272	YES	\$0	\$0	\$0
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	12/31/05	120	\$4,315	\$0	\$4,315	YES	\$0	\$0	\$0
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$25,000	\$0	\$25,000	YES	\$0	\$0	\$0
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$27,558	\$0	\$27,558	YES	\$0	\$0	\$0
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	01/24/06	120	\$176,599	\$0	\$176,599	NO	\$0	\$0	\$0
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	03/19/06	120	\$17,057	\$0	\$17,057	YES	\$0	\$0	\$0
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	04/18/06	120	\$4,863	\$0	\$4,863	YES	\$0	\$0	\$0
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	10/01/06	120	(\$4,359)	\$0	(\$4,359)	YES	\$836	\$1,271	\$1,053
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	03/01/07	120	\$589,724	\$0	\$589,724	YES	\$0	\$0	\$0
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	06/01/07	120	\$9,874	\$0	\$9,874	NO	\$0	\$0	\$0
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/01/07	120	\$6,494	\$0	\$6,494	YES	\$0	\$0	\$0
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	09/01/08	120	\$566,129	\$0	\$566,129	YES	\$0	\$0	\$0
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	09/01/08	120	\$9,194	\$0	\$9,194	YES	\$0	\$0	\$0
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	10/01/08	120	\$1,470	\$0	\$1,470	YES	\$12	\$0	\$6
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	J135	10/01/08	120	\$3,836	\$0	\$3,836	YES	\$32	\$0	\$16
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/08	120	\$3,067	\$0	\$3,067	YES	\$26	\$0	\$13
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	J135	10/01/08	120	\$17,723	\$0	\$17,723	YES	\$14	\$0	\$7
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J135	10/01/08	120	\$11,760	\$0	\$11,760	YES	\$98	\$0	\$49
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/09	120	\$807,606	\$0	\$807,606	YES	\$80,761	\$0	\$40,380
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	09/01/09	120	\$1,338,332	\$0	\$1,338,332	YES	\$133,833	\$0	\$66,917
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977	YES	\$286,898	\$0	\$143,449
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	09/01/09	120	\$945,452	\$0	\$945,452	YES	\$94,545	\$0	\$47,273
404	90000092476	SVC8000	CEILING	Structures and Improvements	J063	09/01/09	120	\$399,848	\$0	\$399,848	YES	\$39,985	\$0	\$19,992
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/09	120	\$275,493	\$0	\$275,493	YES	\$27,549	\$0	\$13,775
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	J063	09/01/09	120	\$262,066	\$0	\$262,066	YES	\$26,207	\$0	\$13,103
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	J063	09/01/09	120	\$769,521	\$0	\$769,521	YES	\$76,952	\$0	\$38,476
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	J063	09/01/09	120	\$112,346	\$0	\$112,346	YES	\$11,235	\$0	\$5,617
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J063	09/01/09	120	\$28,856	\$0	\$28,856	YES	\$2,886	\$0	\$1,443
412	90000092476	SVC8000	ROOF	Structures and Improvements	J063	09/01/09	120	\$358,483	\$0	\$358,483	YES	\$35,848	\$0	\$17,924
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	09/01/09	120	\$427,005	\$0	\$427,005	YES	\$42,701	\$0	\$21,350
414	90000092476	SVC8000	SIGNS	Structures and Improvements	J063	09/01/09	120	\$1,003,116	\$0	\$1,003,116	YES	\$100,312	\$0	\$50,156
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	J063	09/01/09	120	\$6,769,025	\$0	\$6,769,025	YES	\$676,903	\$0	\$338,451
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977	YES	\$286,898	\$0	\$143,449
417	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/01/10	120	\$2,364,493	\$0	\$2,364,493	YES	\$236,493	\$2,073	\$2,961
418	ITXFER00099	SVC8000	ROOF	Structures and Improvements	J135	11/01/10	120	\$33,315	\$0	\$33,315	YES	\$3,315	\$29,591	\$39,415
419	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	J135	12/01/10	120	\$47,122	\$0	\$47,122	YES	\$4,712	\$7,496	\$5,830
420	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	J139	07/01/11	120	\$10,620	\$0	\$10,620	YES	\$1,062	\$8,639	\$10,995
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	G012	04/01/12	120	\$572,006	\$0	\$572,006	YES	\$204,969	\$2,744	\$3,275
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	J063	04/01/12	120	\$7,740	\$0	\$7,740	NO	\$2,967	\$147,688	\$176,568
423	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J114	07/01/12	120	\$17,134	\$0	\$17,134	NO	\$6,568	\$2,093	\$2,580
424	ITXFER00099	SVC8000	HVAC	Structures and Improvements	J114	07/01/12	120	\$16,176	\$0	\$16,176	NO	\$6,201	\$4,855	\$5,711
425	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/12	120	\$35,528	\$0	\$35,528	YES	\$13,915	\$4,583	\$5,392
426	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$59,213	\$0	\$59,213	YES	\$23,192	\$10,462	\$12,139
427	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$6,419	\$0	\$6,419	YES	\$2,568	\$17,270	\$20,231
428	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/12	120	\$367,182	\$0	\$367,182	YES	\$36,718	\$1,926	\$2,247
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$367,182	\$0	\$367,182	YES	\$36,718	\$137,693	\$156,052

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
367	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
368	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$2	\$2	\$0
369	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$352	\$352	\$0
370	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$74	\$74	\$0
371	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$268	\$268	\$0
372	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$249	\$249	\$0
373	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$11	\$11	\$0
374	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$29	\$29	\$0
375	1TXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	8.23%	\$0	\$31	\$31	\$0
376	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$70	\$70	\$0
377	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$12	\$12	\$0
378	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$21	\$21	\$0
379	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$889	\$889	\$0
380	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1,153	\$1,153	\$0
381	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$72	\$72	\$0
382	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$51	\$51	\$0
383	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$35	\$35	\$0
384	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$202	\$202	\$0
385	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$222	\$222	\$0
386	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$0	\$1,426	\$1,426	\$0
387	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$138	\$138	\$0
388	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$39	\$39	\$0
389	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$87	\$45	\$132	(\$436)
390	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$4,944	\$4,944	\$0
391	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$83	\$83	\$0
392	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$56	\$56	\$0
393	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$5,098	\$5,098	\$0
394	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$83	\$83	\$0
395	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$1	\$13	\$14	\$12
396	1TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$1	\$34	\$35	\$32
397	1TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1	\$27	\$28	\$26
398	1TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	8.23%	\$1	\$15	\$16	\$14
399	1TXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	8.23%	\$4	\$105	\$109	\$98
400	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$32	\$95	\$127	\$771
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$3,323	\$6,615	\$9,939	\$80,761
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	8.23%	\$5,507	\$10,963	\$16,470	\$133,833
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	8.23%	\$11,806	\$23,501	\$35,307	\$286,898
404	90000092476	SVC8000	CEILING	Structures and Improvements	8.23%	\$3,891	\$7,745	\$11,635	\$94,545
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$1,645	\$3,275	\$4,921	\$39,985
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	8.23%	\$1,134	\$2,257	\$3,390	\$27,549
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	8.23%	\$1,078	\$2,147	\$3,225	\$26,207
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$3,167	\$6,303	\$9,470	\$76,952
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	8.23%	\$462	\$920	\$1,383	\$11,235
412	90000092476	SVC8000	ROOF	Structures and Improvements	8.23%	\$119	\$236	\$355	\$2,886
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$1,475	\$2,936	\$4,412	\$35,848
414	90000092476	SVC8000	SIGNS	Structures and Improvements	8.23%	\$1,757	\$3,498	\$5,255	\$42,701
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	8.23%	\$4,126	\$8,217	\$12,345	\$100,312
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	8.23%	\$27,855	\$55,447	\$83,302	\$676,903
417	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$244	\$104	\$488	\$1,777
418	1TXFER00099	SVC8000	ROOF	Structures and Improvements	8.23%	\$3,244	\$1,390	\$4,634	\$23,649
419	1TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	8.23%	\$480	\$190	\$669	\$3,331
420	1TXFER00099	SVC8000	BATTERY	Structures and Improvements	8.23%	\$905	\$206	\$1,111	\$4,712
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	8.23%	\$270	\$32	\$301	\$1,062
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$14,515	\$1,718	\$16,233	\$57,201
423	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$212	\$19	\$231	\$774
424	1TXFER00099	SVC8000	HVAC	Structures and Improvements	8.23%	\$470	\$42	\$512	\$1,713
425	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$444	\$39	\$483	\$1,618
426	1TXFER00099	SVC8000	STRUCTURE/ IMPROVEMENT	Structures and Improvements	8.23%	\$999	\$80	\$1,079	\$3,553
427	1TXFER00099	SVC8000	STRUCTURE/ IMPROVEMENT	Structures and Improvements	8.23%	\$1,665	\$133	\$1,799	\$5,921
428	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$185	\$15	\$200	\$642
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$12,843	\$564	\$13,407	\$36,718

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
386	ITXFER00099	SVC8000	PAVEMENT'S,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
401	9000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements
402	9000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements
403	9000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements
404	9000092476	SVC8000	CEILING	Structures and Improvements
405	9000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements
406	9000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements
407	9000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements
410	9000092476	SVC8000	FLOOR COVERING	Structures and Improvements
411	9000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements
412	9000092476	SVC8000	ROOF	Structures and Improvements
413	9000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements
414	9000092476	SVC8000	SIGNS	Structures and Improvements
415	9000092476	SVC8000	SOLAR PANELS	Structures and Improvements
416	9000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements
417	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements
418	ITXFER00099	SVC8000	ROOF	Structures and Improvements
419	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements
420	ITXFER00099	SVC8000	BATTERY	Structures and Improvements
421	9000098934	SVC8000	Wire & Cable	Structures and Improvements
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements
423	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements
424	ITXFER00099	SVC8000	HVAC	Structures and Improvements
425	ITXFER00099	SVC8000	PAVEMENT'S,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
426	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements
427	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements
428	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt Nt	Project Description	Account Description	Gas				Distribution			
					Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
					NECO G	NECO G	NECO G	NECO G	Allocation	Return	Depreciation	Salary & Wage Allocator
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$22	\$0	\$0	0.0000%	\$0	\$0	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$1	\$0	\$0	3.7985%	\$3	\$0	\$0
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$4	\$0	\$0	3.7985%	\$10	\$0	\$1
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.6673%	\$4	\$0	\$0	3.3927%	\$8	\$0	\$1
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0	\$0
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$1	\$0	\$0	9.6011%	\$3	\$0	\$0
375	ITXFER00099	SVC8000	PLATFARM (EA)	Structures and Improvements	6.2600%	\$2	\$0	\$0	0.0000%	\$0	\$0	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$0
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	\$0	0.0000%	\$1	\$0	\$0
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$15	\$0	\$0	3.3927%	\$30	\$0	\$4
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$72	\$0	\$0	0.0000%	\$0	\$0	\$0
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$1	\$0	\$0	3.7985%	\$3	\$0	\$0
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$0
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	4.0899%	\$1	\$0	\$0	9.6011%	\$3	\$0	\$0
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$8	\$0	\$0	9.6011%	\$20	\$0	\$3
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$9	\$0	\$0	9.6011%	\$22	\$0	\$3
386	ITXFER00099	SVC8000	PAVEMENT'S ROADS, WALKS, CURBS (100 SQ	Structures and Improvements	6.2600%	\$89	\$0	\$0	0.0000%	\$0	\$0	\$0
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$0	\$0	3.7985%	\$5	\$0	\$1
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$1	\$0	\$0	3.7985%	\$1	\$0	\$0
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	4.0899%	\$5	(\$18)	\$0	9.6011%	\$13	(\$42)	(\$4)
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$82	\$0	\$0	3.3927%	\$168	\$0	\$23
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$5	\$0	\$0	0.0000%	\$0	\$0	\$0
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$0
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.6673%	\$85	\$0	\$0	3.3927%	\$173	\$0	\$24
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$1	\$0	\$0	3.7985%	\$3	\$0	\$0
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	1.6673%	\$1	\$1	\$1	3.3927%	\$1	\$1	\$0
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$1	\$1	\$0
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$1	\$0	\$0
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	1.6673%	\$2	\$2	\$2	3.3927%	\$4	\$3	\$1
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$2	\$2	\$2	3.3927%	\$4	\$3	\$1
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$406	\$3,303	\$3,303	9.6011%	\$963	\$7,826	\$1,201
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	4.0899%	\$674	\$5,474	\$5,474	9.6011%	\$1,596	\$12,969	\$1,990
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	4.0899%	\$1,444	\$11,734	\$11,734	9.6011%	\$3,421	\$27,801	\$4,265
404	90000092476	SVC8000	CEILING	Structures and Improvements	4.0899%	\$476	\$3,867	\$3,867	9.6011%	\$1,127	\$9,162	\$1,405
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	4.0899%	\$201	\$1,635	\$1,635	9.6011%	\$477	\$3,875	\$594
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	4.0899%	\$139	\$1,127	\$1,127	9.6011%	\$329	\$2,670	\$410
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	4.0899%	\$132	\$1,072	\$1,072	9.6011%	\$313	\$2,539	\$390
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	4.0899%	\$387	\$3,147	\$3,147	9.6011%	\$918	\$7,457	\$1,144
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	4.0899%	\$57	\$459	\$459	9.6011%	\$134	\$1,089	\$167
412	90000092476	SVC8000	ROOF	Structures and Improvements	4.0899%	\$15	\$118	\$118	9.6011%	\$34	\$280	\$43
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	4.0899%	\$180	\$1,466	\$1,466	9.6011%	\$427	\$3,474	\$533
414	90000092476	SVC8000	SIGNS	Structures and Improvements	4.0899%	\$215	\$1,746	\$1,746	9.6011%	\$509	\$4,138	\$635
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	4.0899%	\$505	\$4,103	\$4,103	9.6011%	\$1,196	\$9,720	\$1,491
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	4.0899%	\$3,407	\$27,685	\$27,685	9.6011%	\$8,072	\$65,593	\$10,063
417	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$6	\$30	\$30	3.3927%	\$12	\$60	\$10
418	ITXFER00099	SVC8000	ROOF	Structures and Improvements	1.6673%	\$77	\$394	\$394	3.3927%	\$157	\$802	\$131
419	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	1.6673%	\$11	\$56	\$56	3.3927%	\$23	\$113	\$19
420	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	1.5316%	\$17	\$72	\$72	3.7985%	\$42	\$179	\$30
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	2.8497%	\$9	\$30	\$30	8.3686%	\$25	\$84	\$15
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	4.0899%	\$644	\$2,339	\$2,339	9.6011%	\$1,573	\$5,543	\$972
423	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	6.2600%	\$14	\$48	\$48	0.0000%	\$0	\$0	\$0
424	ITXFER00099	SVC8000	HVAC	Structures and Improvements	6.2600%	\$32	\$107	\$107	0.0000%	\$0	\$0	\$0
425	ITXFER00099	SVC8000	PAVEMENT'S ROADS, WALKS, CURBS (100 SQ	Structures and Improvements	6.2600%	\$30	\$101	\$101	0.0000%	\$0	\$0	\$0
426	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	4.0899%	\$44	\$145	\$145	9.6011%	\$105	\$344	\$61
427	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	4.0899%	\$74	\$242	\$242	9.6011%	\$174	\$574	\$102
428	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	4.0899%	\$8	\$26	\$26	9.6011%	\$19	\$62	\$11
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$205	\$562	\$562	3.7985%	\$509	\$1,395	\$260

The Narragansett Electric Company d/b/a National Grid
Service Company Revenues
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

08/31/19

09/01/18

Line	Work order	estment N	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
367	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$27	\$38	\$39	\$38	\$10
368	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$96	\$135	\$138	\$137	\$37
369	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$20,919	\$29,372	\$29,999	\$29,685	\$8,110
370	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2	468	46.14%	\$4,590	\$6,163	\$6,295	\$6,229	\$1,702
371	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$9	468	46.14%	\$15,919	\$22,352	\$22,828	\$22,590	\$6,172
372	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$7	468	46.14%	\$14,797	\$20,776	\$21,219	\$20,997	\$5,736
373	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$643	\$903	\$922	\$913	\$249
374	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$2	468	46.14%	\$1,744	\$2,449	\$2,501	\$2,475	\$676
375	ITXFER000099	SVC8000	PLAYFORM (EA)	Structures and Improvements	\$0	468	46.14%	\$1,850	\$2,598	\$2,653	\$2,625	\$717
376	ITXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$2	468	46.14%	\$4,156	\$5,835	\$5,960	\$5,897	\$1,611
377	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$724	\$1,017	\$1,039	\$1,028	\$281
378	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$1,241	\$1,742	\$1,761	\$1,740	\$481
379	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$26	468	46.14%	\$52,810	\$74,150	\$75,731	\$74,940	\$20,474
380	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$65,904	\$90,562	\$92,555	\$91,548	\$25,011
381	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2	468	46.14%	\$4,103	\$5,639	\$5,761	\$5,700	\$1,557
382	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1	468	46.14%	\$2,894	\$3,977	\$4,063	\$4,020	\$1,098
383	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$3	468	46.14%	\$1,591	\$2,736	\$2,795	\$2,766	\$756
384	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$17	468	46.14%	\$11,535	\$15,851	\$16,196	\$16,023	\$4,378
385	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$19	468	46.14%	\$12,715	\$17,473	\$17,853	\$17,663	\$4,826
386	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	46.14%	\$81,481	\$111,968	\$114,406	\$113,187	\$30,923
387	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$5	468	46.14%	\$7,870	\$10,814	\$11,060	\$10,932	\$2,987
388	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1	468	46.14%	\$2,244	\$3,083	\$3,150	\$3,117	\$851
389	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	(\$25)	468	46.14%	(\$2,011)	(\$6,370)	(\$6,370)	(\$6,370)	(\$1,740)
390	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$145	468	46.14%	\$272,094	\$365,755	\$373,899	\$369,827	\$101,037
391	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	46.14%	\$4,556	\$6,124	\$6,260	\$6,192	\$1,692
392	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$2	468	46.14%	\$2,996	\$3,938	\$4,028	\$3,983	\$1,085
393	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$149	468	46.14%	\$261,208	\$335,448	\$343,302	\$339,393	\$92,722
394	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$3	468	46.14%	\$4,242	\$5,448	\$5,575	\$5,512	\$1,506
395	ITXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$1	468	46.14%	\$678	\$871	\$891	\$881	\$241
396	ITXFER000099	SVC8000	FLOOR COVERING	Structures and Improvements	\$2	468	46.14%	\$1,770	\$2,273	\$2,326	\$2,299	\$628
397	ITXFER000099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$2	468	46.14%	\$1,415	\$1,817	\$1,860	\$1,839	\$902
398	ITXFER000099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$1	468	46.14%	\$795	\$1,021	\$1,045	\$1,033	\$282
399	ITXFER000099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$6	468	46.14%	\$5,426	\$6,969	\$7,131	\$7,050	\$1,926
400	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$26	468	46.14%	\$5,333	\$6,850	\$7,009	\$6,929	\$1,893
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$7,588	468	46.14%	\$372,623	\$467,427	\$478,580	\$473,004	\$129,225
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$12,575	468	46.14%	\$617,496	\$774,602	\$793,085	\$783,843	\$214,146
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$23,957	468	46.14%	\$1,323,725	\$1,660,510	\$1,700,132	\$1,680,321	\$459,064
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$8,883	468	46.14%	\$436,224	\$547,210	\$560,267	\$553,738	\$151,281
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$3,757	468	46.14%	\$184,487	\$231,424	\$236,947	\$234,185	\$63,979
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$2,589	468	46.14%	\$127,110	\$159,450	\$163,255	\$161,352	\$44,081
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$2,402	468	46.14%	\$120,915	\$151,679	\$155,298	\$153,489	\$41,933
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$7,240	468	46.14%	\$355,051	\$445,384	\$456,012	\$450,698	\$123,131
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$1,056	468	46.14%	\$51,836	\$65,024	\$66,576	\$65,800	\$17,977
412	90000092476	SVC8000	ROOF	Structures and Improvements	\$271	468	46.14%	\$13,314	\$16,701	\$17,100	\$16,901	\$4,617
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$3,368	468	46.14%	\$165,402	\$207,483	\$212,434	\$209,959	\$57,361
414	90000092476	SVC8000	SGNS	Structures and Improvements	\$4,012	468	46.14%	\$197,017	\$247,143	\$253,040	\$250,091	\$68,325
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$9,425	468	46.14%	\$462,831	\$580,585	\$594,439	\$587,512	\$160,508
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$63,602	468	46.14%	\$3,123,778	\$3,917,786	\$4,011,269	\$3,964,527	\$1,083,109
417	ITXFER000099	SVC8000	ROOF	Structures and Improvements	\$62	468	46.14%	\$8,197	\$10,038	\$10,283	\$10,160	\$2,776
418	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$829	468	46.14%	\$109,116	\$133,611	\$136,877	\$135,244	\$36,949
419	ITXFER000099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$171	468	46.14%	\$15,371	\$18,822	\$19,282	\$19,052	\$5,205
420	ITXFER000099	SVC8000	BATTERY	Structures and Improvements	\$191	468	46.14%	\$21,742	\$26,623	\$27,273	\$26,948	\$7,362
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$94	468	46.14%	\$4,900	\$5,854	\$6,000	\$5,927	\$1,619
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,144	468	46.14%	\$263,919	\$315,267	\$323,167	\$319,217	\$87,210
423	ITXFER000099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	468	46.14%	\$3,571	\$4,266	\$4,373	\$4,320	\$1,180
424	ITXFER000099	SVC8000	HVAC	Structures and Improvements	\$0	468	46.14%	\$9,444	\$11,962	\$12,352	\$12,180	\$3,162
425	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	468	46.14%	\$7,464	\$8,916	\$9,139	\$9,027	\$2,466
426	ITXFER000099	SVC8000	STRUCTURE IMPROVEMENT	Structures and Improvements	\$388	468	46.14%	\$16,392	\$19,582	\$20,072	\$19,827	\$5,417
427	ITXFER000099	SVC8000	STRUCTURE IMPROVEMENT	Structures and Improvements	\$646	468	46.14%	\$27,320	\$32,636	\$33,454	\$33,045	\$9,028
428	ITXFER000099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$70	468	46.14%	\$2,962	\$3,449	\$3,538	\$3,494	\$954
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$1,644	468	41.71%	\$153,137	\$183,322	\$188,811	\$186,067	\$50,833

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

08/31/19

09/01/18

8.23%

Line	Work order	estmt N:	Project Description	Account Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
367	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$58	\$58	\$58	\$16	(\$5)	(\$0)
368	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$209	\$209	\$209	\$57	(\$20)	(\$2)
369	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$45,339	\$45,339	\$45,339	\$12,387	(\$4,277)	(\$352)
370	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$9,514	\$9,514	\$9,514	\$2,599	(\$897)	(\$74)
371	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$34,502	\$34,502	\$34,502	\$9,426	(\$3,254)	(\$268)
372	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$32,070	\$32,070	\$32,070	\$8,761	(\$3,025)	(\$249)
373	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,394	\$1,394	\$1,394	\$381	(\$131)	(\$11)
374	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,780	\$3,780	\$3,780	\$1,033	(\$357)	(\$29)
375	1TXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$4,010	\$4,010	\$4,010	\$1,095	(\$378)	(\$31)
376	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$9,007	\$9,007	\$9,007	\$2,461	(\$850)	(\$70)
377	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,570	\$1,570	\$1,570	\$429	(\$148)	(\$12)
378	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,690	\$2,690	\$2,690	\$735	(\$254)	(\$21)
379	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$14,459	\$14,459	\$14,459	\$31,270	(\$10,796)	(\$889)
380	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$142,837	\$142,837	\$142,837	\$39,023	(\$14,012)	(\$1,153)
381	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$8,893	\$8,893	\$8,893	\$2,430	(\$872)	(\$72)
382	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,272	\$6,272	\$6,272	\$1,714	(\$615)	(\$51)
383	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$4,315	\$4,315	\$4,315	\$1,179	(\$423)	(\$35)
384	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25,000	\$25,000	\$25,000	\$6,830	(\$2,452)	(\$202)
385	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$27,558	\$27,558	\$27,558	\$7,529	(\$2,703)	(\$222)
386	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$176,599	\$176,599	\$176,599	\$48,247	(\$17,324)	(\$1,426)
387	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,057	\$17,057	\$17,057	\$4,660	(\$1,673)	(\$138)
388	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,863	\$4,863	\$4,863	\$1,328	(\$477)	(\$39)
389	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	(\$4,359)	(\$4,359)	(\$4,359)	(\$1,191)	(\$549)	(\$45)
390	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$589,724	\$589,724	\$589,724	\$161,113	(\$60,076)	(\$4,944)
391	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,874	\$9,874	\$9,874	\$2,698	(\$1,006)	(\$83)
392	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,494	\$6,494	\$6,494	\$1,774	(\$686)	(\$56)
393	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$566,129	\$566,129	\$566,129	\$154,667	(\$61,944)	(\$5,098)
394	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$9,194	\$9,194	\$9,194	\$2,512	(\$1,006)	(\$83)
395	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$3,804	\$3,836	\$3,820	\$1,044	(\$415)	(\$34)
396	1TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$3,041	\$3,067	\$3,054	\$834	(\$332)	(\$27)
397	1TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,708	\$1,723	\$1,715	\$469	(\$187)	(\$15)
398	1TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$11,662	\$11,760	\$11,711	\$3,200	(\$1,273)	(\$105)
399	1TXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$10,788	\$10,788	\$10,788	\$3,053	(\$1,159)	(\$95)
400	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$726,845	\$807,606	\$767,225	\$209,606	(\$80,381)	(\$6,615)
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$1,204,499	\$1,338,332	\$1,271,415	\$347,351	(\$133,205)	(\$10,963)
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$2,582,079	\$2,868,977	\$2,725,528	\$744,614	(\$285,550)	(\$23,501)
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$850,907	\$945,452	\$898,179	\$245,583	(\$94,101)	(\$7,745)
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$359,863	\$399,848	\$379,855	\$103,776	(\$39,797)	(\$3,275)
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$247,943	\$275,493	\$261,718	\$71,501	(\$27,420)	(\$2,257)
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$235,860	\$262,066	\$248,963	\$68,017	(\$26,084)	(\$2,147)
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$692,569	\$769,521	\$731,045	\$199,721	(\$76,591)	(\$6,303)
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$101,112	\$112,346	\$106,729	\$29,158	(\$11,182)	(\$920)
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$25,970	\$28,856	\$27,413	\$7,489	(\$2,872)	(\$236)
412	90000092476	SVC8000	ROOF	Structures and Improvements	\$322,635	\$345,483	\$334,059	\$93,041	(\$35,680)	(\$2,936)
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$384,305	\$427,005	\$405,655	\$110,825	(\$42,500)	(\$3,498)
414	90000092476	SVC8000	SIGNS	Structures and Improvements	\$902,805	\$1,003,116	\$952,961	\$260,349	(\$99,841)	(\$8,217)
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$6,092,123	\$6,769,025	\$6,430,574	\$1,756,833	(\$673,724)	(\$55,447)
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$13,917	\$15,694	\$14,805	\$4,045	(\$1,269)	(\$104)
417	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$185,253	\$208,902	\$197,077	\$53,841	(\$16,893)	(\$1,390)
418	1TXFER00099	SVC8000	ROOF	Structures and Improvements	\$25,819	\$29,150	\$27,485	\$7,509	(\$2,304)	(\$190)
419	1TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$33,771	\$38,483	\$36,127	\$9,870	(\$2,508)	(\$206)
420	1TXFER00099	SVC8000	BATTERY	Structures and Improvements	\$6,815	\$7,877	\$7,346	\$2,007	(\$338)	(\$32)
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$367,037	\$424,237	\$395,637	\$108,088	(\$20,878)	(\$1,718)
422	9000002548	SVC8000	FLOOR COVERING	Structures and Improvements	\$4,773	\$5,547	\$5,160	\$1,410	(\$230)	(\$19)
423	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$10,566	\$12,279	\$11,423	\$3,121	(\$508)	(\$42)
424	1TXFER00099	SVC8000	HVAC	Structures and Improvements	\$9,975	\$11,593	\$10,784	\$2,946	(\$480)	(\$39)
425	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$21,613	\$25,166	\$23,389	\$6,390	(\$973)	(\$80)
426	1TXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	\$36,021	\$41,943	\$38,982	\$10,650	(\$1,622)	(\$133)
427	1TXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	\$3,852	\$4,494	\$4,173	\$1,140	(\$185)	(\$15)
428	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$192,771	\$229,489	\$211,130	\$57,681	(\$6,847)	(\$564)
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements						

09/01/18 08/31/19

Line	Work order	estm't N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J139	06/01/13	120	\$27,674	\$0	\$27,674	YES	\$13,145	\$10,378	\$11,762
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$9,485	\$0	\$9,485	YES	\$9,485	\$3,557	\$4,031
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$31,766	\$0	\$31,766	YES	\$15,089	\$11,912	\$13,501
433	90000124286	SVC8000	CEILING	Structures and Improvements	J139	06/01/13	120	\$71,411	\$0	\$71,411	YES	\$33,920	\$26,779	\$30,350
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317	YES	\$12,501	\$9,669	\$11,185
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	J139	06/01/13	120	\$20,729	\$0	\$20,729	YES	\$9,846	\$7,773	\$8,810
436	90000124286	SVC8000	HVAC	Structures and Improvements	J139	06/01/13	120	\$49,184	\$0	\$49,184	YES	\$23,363	\$18,444	\$20,903
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	06/01/13	120	\$33,013	\$0	\$33,013	YES	\$15,681	\$12,380	\$14,030
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$92,108	\$0	\$92,108	YES	\$43,751	\$34,540	\$39,146
439	90000124286	SVC8000	SIGNS	Structures and Improvements	J139	06/01/13	120	\$6,945	\$0	\$6,945	YES	\$3,299	\$2,605	\$2,952
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$77,874	\$0	\$77,874	YES	\$36,990	\$29,203	\$33,096
441	90000124301	SVC8000	HVAC	Structures and Improvements	J114	06/01/13	120	\$1,134	\$0	\$1,134	NO	\$539	\$425	\$482
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	J139	06/01/13	120	\$58,118	\$0	\$58,118	YES	\$27,606	\$21,794	\$24,700
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J135	06/01/13	120	\$11,685	\$0	\$11,685	YES	\$5,550	\$4,382	\$4,966
444	90000124524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$1,898	\$0	\$1,898	YES	\$901	\$712	\$807
445	90000124525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$11,284	\$0	\$11,284	YES	\$5,360	\$4,232	\$4,796
446	90000128776	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$7,336	\$0	\$7,336	YES	\$3,484	\$2,751	\$3,118
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/13	120	\$193,000	\$0	\$193,000	YES	\$93,283	\$73,983	\$83,633
448	90000124250	SVC8000	HVAC	Structures and Improvements	J139	10/01/13	120	\$632,461	\$0	\$632,461	YES	\$321,501	\$258,255	\$289,878
449	90000124252	SVC8000	ROLLER (EA)	Structures and Improvements	J139	10/01/13	120	\$332,175	\$0	\$332,175	YES	\$168,855	\$135,638	\$152,247
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$13,354	\$0	\$13,354	YES	\$6,788	\$5,453	\$6,121
451	90000124298	SVC8000	Non-unionized	Structures and Improvements	J139	10/01/13	120	\$4,648	\$0	\$4,648	YES	\$2,363	\$1,898	\$2,130
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$286,242	\$0	\$286,242	YES	\$145,506	\$116,882	\$131,194
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/13	120	\$33,779	\$0	\$33,779	YES	\$17,171	\$13,793	\$15,482
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$25,732	\$0	\$25,732	YES	\$13,080	\$10,407	\$11,794
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$5,305	\$0	\$5,305	YES	\$2,697	\$2,166	\$2,432
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$28,112	\$0	\$28,112	YES	\$14,290	\$11,479	\$12,885
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	J139	10/01/13	120	\$14,067	\$0	\$14,067	YES	\$7,151	\$5,744	\$6,447
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$5,295	\$0	\$5,295	YES	\$2,736	\$2,206	\$2,471
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	11/01/13	120	\$23,162	\$0	\$23,162	YES	\$11,967	\$9,651	\$10,809
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	11/01/13	120	\$10,312	\$0	\$10,312	YES	\$5,328	\$4,297	\$4,812
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	J063	11/01/13	120	\$8,400	\$0	\$8,400	YES	\$4,340	\$3,500	\$3,920
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	J063	11/01/13	120	\$9,419	\$0	\$9,419	YES	\$4,866	\$3,924	\$4,395
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J063	11/01/13	120	\$32,162	\$0	\$32,162	YES	\$16,617	\$13,401	\$15,009
464	90000133716	SVC8000	HVAC	Structures and Improvements	J139	11/01/13	120	\$7,201	\$0	\$7,201	YES	\$3,720	\$3,000	\$3,360
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$13,451	\$0	\$13,451	YES	\$6,950	\$5,605	\$6,277
466	90000127354	SVC8000	HVAC	Structures and Improvements	J139	12/01/13	120	\$18,524	\$0	\$18,524	YES	\$9,725	\$7,873	\$8,799
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	J139	01/01/14	120	\$13,925	\$0	\$13,925	YES	\$7,427	\$6,034	\$6,730
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	J139	02/01/14	120	\$19,556	\$0	\$19,556	YES	\$10,593	\$8,637	\$9,615
469	90000124274	SVC8000	CEILING	Structures and Improvements	J139	02/01/14	120	\$62,521	\$0	\$62,521	YES	\$33,866	\$27,614	\$30,740
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	02/01/14	120	\$11,893	\$0	\$11,893	YES	\$6,442	\$5,253	\$5,847
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	J139	02/01/14	120	\$11,981	\$0	\$11,981	YES	\$6,490	\$5,292	\$5,891
472	90000124274	SVC8000	HVAC	Structures and Improvements	J139	02/01/14	120	\$40,816	\$0	\$40,816	YES	\$22,108	\$18,027	\$20,068
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	02/01/14	120	\$37,466	\$0	\$37,466	YES	\$20,294	\$16,548	\$18,421
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	J139	02/01/14	120	\$35,508	\$0	\$35,508	YES	\$19,233	\$15,682	\$17,458
475	90000124298	SVC8000	Non-unionized	Structures and Improvements	J139	02/01/14	120	\$58	\$0	\$58	YES	\$32	\$26	\$29
476	90000125074	SVC8000	Non-unionized	Structures and Improvements	J114	02/01/14	120	\$1,152,463	\$0	\$1,152,463	NO	\$624,251	\$509,005	\$566,628
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	J114	03/01/14	120	\$454,641	\$0	\$454,641	NO	\$230,053	\$204,589	\$227,321
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	03/01/14	120	\$33,194	\$0	\$33,194	NO	\$18,257	\$14,938	\$16,593
479	90000134666	SVC8000	YARD LIGHTING	Structures and Improvements	J114	03/01/14	120	\$98,707	\$0	\$98,707	NO	\$54,289	\$44,418	\$49,353
480	90000124257	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$875,792	\$0	\$875,792	YES	\$488,984	\$401,405	\$445,194
481	90000124298	SVC8000	Non-unionized	Structures and Improvements	J139	04/01/14	120	(\$17)	\$0	(\$17)	YES	\$0	\$0	\$0
482	90000125060	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$784,080	\$0	\$784,080	YES	\$437,778	\$359,570	\$398,574
483	90000125074	SVC8000	Non-unionized	Structures and Improvements	J114	04/01/14	120	\$77,500	\$0	\$77,500	NO	\$43,271	\$35,521	\$39,396
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/01/14	120	\$375	\$0	\$375	YES	\$209	\$172	\$191
485	90000135586	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$136,596	\$0	\$136,596	YES	\$76,266	\$62,606	\$69,436
486	90000128240	SVC8000	HVAC	Structures and Improvements	J135	06/01/14	120	\$10,484	\$0	\$10,484	YES	\$6,028	\$4,980	\$5,504
487	90000136633	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/14	120	\$60,035	\$0	\$60,035	YES	\$34,520	\$28,517	\$31,519
488	90000136633	SVC8000	HVAC	Structures and Improvements	J139	06/01/14	120	\$44,940	\$0	\$44,940	YES	\$25,841	\$21,347	\$23,594
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	J139	08/01/14	120	\$859,117	\$0	\$859,117	YES	\$508,311	\$422,399	\$465,355
490	90000128241	SVC8000	HVAC	Structures and Improvements	J139	08/01/14	120	\$250,000	\$0	\$250,000	YES	\$147,917	\$122,917	\$135,417

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	8.23%	\$968	\$42	\$1,010	\$2,767
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	8.23%	\$332	\$15	\$346	\$948
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$1,111	\$49	\$1,160	\$3,177
433	90000124286	SVC8000	CEILING	Structures and Improvements	8.23%	\$2,498	\$110	\$2,607	\$7,141
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$921	\$40	\$961	\$2,652
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$725	\$32	\$757	\$2,073
436	90000124286	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,720	\$75	\$1,796	\$4,918
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1,155	\$51	\$1,205	\$3,301
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$3,222	\$141	\$3,363	\$9,211
439	90000124286	SVC8000	SIGNS	Structures and Improvements	8.23%	\$243	\$11	\$254	\$695
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$2,724	\$120	\$2,843	\$7,787
441	90000124301	SVC8000	HVAC	Structures and Improvements	8.23%	\$40	\$2	\$41	\$113
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	8.23%	\$2,033	\$89	\$2,122	\$5,812
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$409	\$18	\$427	\$1,168
444	90000124524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	8.23%	\$66	\$3	\$69	\$190
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	8.23%	\$395	\$17	\$412	\$1,128
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	8.23%	\$257	\$11	\$268	\$734
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$6,883	\$260	\$7,143	\$19,300
448	90000124250	SVC8000	HVAC	Structures and Improvements	8.23%	\$23,857	\$709	\$24,566	\$63,246
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	8.23%	\$12,530	\$372	\$12,902	\$33,217
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$504	\$15	\$519	\$1,335
451	90000124298	SVC8000	Non-utility	Structures and Improvements	8.23%	\$175	\$5	\$181	\$465
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$10,797	\$321	\$11,118	\$28,624
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1,274	\$38	\$1,312	\$3,378
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$971	\$29	\$999	\$2,573
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$200	\$6	\$206	\$551
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$1,060	\$32	\$1,092	\$2,811
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	8.23%	\$531	\$16	\$546	\$1,407
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$203	\$5	\$208	\$530
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	8.23%	\$890	\$22	\$911	\$2,316
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	8.23%	\$396	\$10	\$406	\$1,031
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	8.23%	\$323	\$8	\$330	\$840
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	8.23%	\$362	\$9	\$371	\$942
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	8.23%	\$1,235	\$30	\$1,265	\$3,216
464	90000133716	SVC8000	HVAC	Structures and Improvements	8.23%	\$277	\$7	\$283	\$720
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$517	\$13	\$529	\$1,345
466	90000127354	SVC8000	HVAC	Structures and Improvements	8.23%	\$724	\$14	\$738	\$1,852
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$554	\$8	\$562	\$1,393
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$791	\$7	\$799	\$1,956
469	90000124274	SVC8000	CEILING	Structures and Improvements	8.23%	\$2,530	\$23	\$2,553	\$6,252
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$481	\$4	\$486	\$1,189
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$485	\$4	\$489	\$1,198
472	90000124274	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,652	\$15	\$1,667	\$4,082
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1,516	\$14	\$1,530	\$3,747
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$1,437	\$13	\$1,450	\$3,551
475	90000124298	SVC8000	Non-utility	Structures and Improvements	8.23%	\$2	\$0	\$2	\$6
476	90000125074	SVC8000	Non-utility	Structures and Improvements	8.23%	\$46,633	\$429	\$47,062	\$115,246
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$18,708	\$84	\$18,792	\$45,464
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$1,366	\$6	\$1,372	\$3,319
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$4,062	\$18	\$4,080	\$9,871
480	90000124257	SVC8000	HVAC	Structures and Improvements	8.23%	\$36,640	(\$303)	\$36,336	\$87,579
481	90000124298	SVC8000	Non-utility	Structures and Improvements	8.23%	\$0	\$1	\$1	\$0
482	90000125060	SVC8000	HVAC	Structures and Improvements	8.23%	\$32,803	(\$272)	\$32,531	\$78,408
483	90000125074	SVC8000	Non-utility	Structures and Improvements	8.23%	\$3,242	(\$27)	\$3,215	\$7,750
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$16	(\$0)	\$16	\$38
485	90000135586	SVC8000	HVAC	Structures and Improvements	8.23%	\$5,715	(\$47)	\$5,667	\$13,660
486	90000128240	SVC8000	HVAC	Structures and Improvements	8.23%	\$453	(\$8)	\$445	\$1,048
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$2,594	(\$43)	\$2,551	\$6,004
488	90000136833	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,942	(\$32)	\$1,909	\$4,494
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$38,299	(\$942)	\$37,357	\$85,912
490	90000128241	SVC8000	HVAC	Structures and Improvements	8.23%	\$11,145	(\$274)	\$10,871	\$25,000

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements
433	90000124286	SVC8000	CEILING	Structures and Improvements
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements
436	90000124286	SVC8000	HVAC	Structures and Improvements
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements
439	90000124286	SVC8000	SIGNS	Structures and Improvements
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements
441	90000124301	SVC8000	HVAC	Structures and Improvements
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements
444	90000124624	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements
448	90000124250	SVC8000	HVAC	Structures and Improvements
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements
451	90000124298	SVC8000	Non-unionized	Structures and Improvements
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements
457	90000134099	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements
464	90000133716	SVC8000	HVAC	Structures and Improvements
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements
466	90000127354	SVC8000	HVAC	Structures and Improvements
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements
469	90000124274	SVC8000	CEILING	Structures and Improvements
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements
472	90000124274	SVC8000	HVAC	Structures and Improvements
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements
475	90000124298	SVC8000	Non-unionized	Structures and Improvements
476	90000125074	SVC8000	Non-unionized	Structures and Improvements
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements
480	90000124257	SVC8000	HVAC	Structures and Improvements
481	90000124298	SVC8000	Non-unionized	Structures and Improvements
482	90000125060	SVC8000	HVAC	Structures and Improvements
483	90000125074	SVC8000	Non-unionized	Structures and Improvements
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements
485	90000135586	SVC8000	HVAC	Structures and Improvements
486	90000128240	SVC8000	HVAC	Structures and Improvements
487	90000136633	SVC8000	BUILDINGS	Structures and Improvements
488	90000136633	SVC8000	HVAC	Structures and Improvements
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements
490	90000128241	SVC8000	HVAC	Structures and Improvements

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Gas			Distribution			
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	1.5316%	\$15	\$42	3.7985%	\$38	\$105	\$20
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	1.6673%	\$6	\$16	3.3927%	\$12	\$32	\$6
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$18	\$49	3.7985%	\$44	\$121	\$23
433	90000124286	SVC8000	CEILING	Structures and Improvements	1.5316%	\$40	\$109	3.7985%	\$99	\$271	\$51
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	1.5316%	\$15	\$40	3.7985%	\$37	\$100	\$19
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$12	\$32	3.7985%	\$29	\$79	\$15
436	90000124286	SVC8000	HVAC	Structures and Improvements	1.5316%	\$28	\$75	3.7985%	\$68	\$187	\$35
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	1.5316%	\$18	\$51	3.7985%	\$46	\$125	\$23
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$52	\$141	3.7985%	\$128	\$350	\$66
439	90000124286	SVC8000	SIGNS	Structures and Improvements	1.5316%	\$4	\$11	3.7985%	\$10	\$26	\$5
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$44	\$119	3.7985%	\$108	\$296	\$55
441	90000124301	SVC8000	HVAC	Structures and Improvements	6.2600%	\$3	\$7	0.0000%	\$0	\$0	\$0
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	1.5316%	\$33	\$89	3.7985%	\$81	\$221	\$41
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	1.6673%	\$7	\$19	3.3927%	\$14	\$40	\$7
444	90000124324	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	1.6673%	\$1	\$3	3.3927%	\$2	\$6	\$1
445	90000124325	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	1.6673%	\$7	\$19	3.3927%	\$14	\$38	\$7
446	90000124376	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	1.6673%	\$4	\$12	3.3927%	\$9	\$23	\$5
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$109	\$296	3.7985%	\$271	\$733	\$137
448	90000124250	SVC8000	HVAC	Structures and Improvements	1.5316%	\$376	\$969	3.7985%	\$933	\$2,402	\$456
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	1.5316%	\$98	\$509	3.7985%	\$490	\$1,262	\$239
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$8	\$20	3.7985%	\$20	\$51	\$10
451	90000124298	SVC8000	Non-united	Structures and Improvements	1.5316%	\$3	\$7	3.7985%	\$7	\$18	\$3
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$170	\$438	3.7985%	\$422	\$1,087	\$206
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	1.6673%	\$22	\$56	3.3927%	\$45	\$115	\$22
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$15	\$39	3.7985%	\$38	\$98	\$19
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$3	\$8	3.7985%	\$8	\$20	\$4
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$17	\$43	3.7985%	\$41	\$107	\$20
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	1.5316%	\$8	\$21	3.7985%	\$21	\$53	\$10
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$9	\$22	9.6901%	\$20	\$51	\$10
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLANT	Structures and Improvements	4.0899%	\$37	\$95	9.6901%	\$88	\$224	\$43
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	4.0899%	\$17	\$42	9.6901%	\$39	\$100	\$19
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	4.0899%	\$14	\$34	9.6901%	\$32	\$81	\$15
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	4.0899%	\$15	\$39	9.6901%	\$36	\$91	\$17
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	4.0899%	\$52	\$132	9.6901%	\$123	\$312	\$59
464	90000133716	SVC8000	HVAC	Structures and Improvements	1.5316%	\$4	\$11	3.7985%	\$11	\$27	\$5
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$22	\$55	9.6901%	\$51	\$130	\$25
466	90000127354	SVC8000	HVAC	Structures and Improvements	1.5316%	\$11	\$28	3.7985%	\$28	\$70	\$13
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$9	\$21	3.7985%	\$21	\$53	\$10
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$12	\$30	3.7985%	\$30	\$74	\$14
469	90000124274	SVC8000	CEILING	Structures and Improvements	1.5316%	\$39	\$96	3.7985%	\$97	\$237	\$46
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	1.5316%	\$7	\$18	3.7985%	\$18	\$45	\$9
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$7	\$18	3.7985%	\$19	\$46	\$9
472	90000124274	SVC8000	HVAC	Structures and Improvements	1.5316%	\$26	\$63	3.7985%	\$63	\$155	\$30
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	1.5316%	\$23	\$57	3.7985%	\$58	\$142	\$27
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$22	\$54	3.7985%	\$55	\$135	\$26
475	90000124298	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
476	90000125074	SVC8000	Non-united	Structures and Improvements	6.2600%	\$2,946	\$7,214	0.0000%	\$0	\$0	\$0
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1,176	\$2,846	0.0000%	\$0	\$0	\$0
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	6.2600%	\$86	\$208	0.0000%	\$0	\$0	\$0
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	6.2600%	\$618	\$618	0.0000%	\$0	\$0	\$0
480	90000124257	SVC8000	HVAC	Structures and Improvements	1.5316%	\$557	\$1,341	3.7985%	\$1,380	\$3,327	\$643
481	90000124298	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
482	90000125060	SVC8000	HVAC	Structures and Improvements	1.5316%	\$498	\$1,201	3.7985%	\$1,236	\$2,978	\$576
483	90000125074	SVC8000	Non-united	Structures and Improvements	6.2600%	\$201	\$485	0.0000%	\$0	\$0	\$0
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$0	\$1	3.7985%	\$1	\$1	\$0
485	90000135586	SVC8000	HVAC	Structures and Improvements	1.5316%	\$87	\$209	3.7985%	\$215	\$519	\$100
486	90000128240	SVC8000	HVAC	Structures and Improvements	1.6673%	\$7	\$17	3.3927%	\$15	\$36	\$7
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$39	\$92	3.7985%	\$97	\$228	\$44
488	90000136833	SVC8000	HVAC	Structures and Improvements	1.5316%	\$29	\$69	3.7985%	\$73	\$171	\$33
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$572	\$1,316	3.7985%	\$1,419	\$3,263	\$640
490	90000128241	SVC8000	HVAC	Structures and Improvements	1.5316%	\$166	\$383	3.7985%	\$413	\$950	\$186

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

08/31/19

09/01/18

Line	Work order	estment N	Project Description	Account Description	Total	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$124	468	41.71%		\$11,542	\$13,817	\$14,230	\$14,024	\$3,831
431	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$38	468	41.71%		\$3,956	\$4,735	\$4,877	\$4,806	\$1,313
432	90000124268	SVC8000	BUILDINGS	Structures and Improvements	\$142	468	41.71%		\$13,248	\$15,860	\$16,335	\$16,097	\$4,398
433	90000124286	SVC8000	CEILING	Structures and Improvements	\$320	468	41.71%		\$29,782	\$35,653	\$36,720	\$36,187	\$9,886
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$118	468	41.71%		\$10,976	\$13,139	\$13,533	\$13,336	\$3,643
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$93	468	41.71%		\$8,645	\$10,349	\$10,659	\$10,504	\$2,870
436	90000124286	SVC8000	HVAC	Structures and Improvements	\$220	468	41.71%		\$20,513	\$24,556	\$25,291	\$24,924	\$6,809
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$148	468	41.71%		\$13,768	\$16,482	\$16,976	\$16,729	\$4,570
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$412	468	41.71%		\$38,414	\$45,986	\$47,363	\$46,675	\$12,752
439	90000124286	SVC8000	SGNS	Structures and Improvements	\$31	468	41.71%		\$2,897	\$3,468	\$3,571	\$3,519	\$962
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$349	468	41.71%		\$32,478	\$38,880	\$40,044	\$39,462	\$10,781
441	90000124301	SVC8000	HVAC	Structures and Improvements	\$0	468	41.71%		\$4,73	\$5,66	\$5,83	\$5,75	\$157
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$260	468	41.71%		\$24,239	\$29,885	\$29,451	\$29,451	\$8,046
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$47	468	41.71%		\$4,873	\$5,834	\$6,009	\$5,921	\$1,618
444	90000124524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$8	468	41.71%		\$792	\$948	\$976	\$962	\$263
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$45	468	41.71%		\$4,706	\$5,634	\$5,802	\$5,718	\$1,562
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$29	468	41.71%		\$3,059	\$3,662	\$3,772	\$3,717	\$1,016
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$867	468	41.71%		\$80,492	\$96,359	\$99,244	\$97,801	\$26,719
448	90000124230	SVC8000	HVAC	Structures and Improvements	\$2,880	468	41.71%		\$263,773	\$306,314	\$315,768	\$311,041	\$84,976
449	90000124232	SVC8000	BOILER (EA)	Structures and Improvements	\$1,513	468	41.71%		\$138,536	\$160,879	\$165,844	\$163,362	\$44,630
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$61	468	41.71%		\$5,570	\$6,468	\$6,667	\$6,568	\$1,794
451	90000124298	SVC8000	Non-unionized	Structures and Improvements	\$21	468	41.71%		\$1,939	\$2,251	\$2,321	\$2,286	\$625
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$1,303	468	41.71%		\$119,380	\$138,633	\$142,912	\$140,772	\$38,459
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$137	468	41.71%		\$10,732	\$12,463	\$12,847	\$12,655	\$3,457
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$17	468	41.71%		\$1,463	\$1,719	\$1,771	\$1,744	\$457
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$24	468	41.71%		\$2,213	\$2,569	\$2,649	\$2,609	\$713
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$128	468	41.71%		\$11,725	\$13,615	\$14,036	\$13,826	\$3,777
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$64	468	41.71%		\$5,867	\$6,813	\$7,023	\$6,918	\$1,890
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$62	468	41.71%		\$2,208	\$2,564	\$2,644	\$2,604	\$711
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$270	468	41.71%		\$9,660	\$11,218	\$11,564	\$11,391	\$3,112
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$120	468	41.71%		\$4,501	\$4,994	\$5,148	\$5,071	\$1,385
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$98	468	41.71%		\$3,503	\$4,068	\$4,194	\$4,131	\$1,129
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$110	468	41.71%		\$3,928	\$4,562	\$4,702	\$4,632	\$1,263
463	90000131767	SVC8000	FINISH SYSTEMS - LIGHTING & POWER SYSTEM	Structures and Improvements	\$375	468	41.71%		\$13,413	\$15,577	\$16,057	\$15,817	\$4,321
464	90000133716	SVC8000	HVAC	Structures and Improvements	\$33	468	41.71%		\$3,003	\$3,488	\$3,595	\$3,541	\$967
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$157	468	41.71%		\$5,610	\$6,515	\$6,716	\$6,615	\$1,807
466	90000127354	SVC8000	HVAC	Structures and Improvements	\$85	468	41.71%		\$7,725	\$8,971	\$9,248	\$9,110	\$2,489
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$64	468	41.71%		\$5,808	\$6,744	\$6,952	\$6,848	\$1,871
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$90	468	41.71%		\$8,156	\$9,471	\$9,764	\$9,618	\$2,628
469	90000124274	SVC8000	CEILING	Structures and Improvements	\$289	468	41.71%		\$26,075	\$30,280	\$31,215	\$30,748	\$8,400
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$55	468	41.71%		\$4,960	\$5,760	\$5,938	\$5,849	\$1,598
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$55	468	41.71%		\$4,997	\$5,803	\$5,982	\$5,892	\$1,610
472	90000124274	SVC8000	HVAC	Structures and Improvements	\$189	468	41.71%		\$17,022	\$19,768	\$20,378	\$20,073	\$5,484
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$173	468	41.71%		\$15,626	\$18,146	\$18,706	\$18,426	\$5,034
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$164	468	41.71%		\$14,809	\$17,197	\$17,728	\$17,462	\$4,771
475	90000124298	SVC8000	Non-unionized	Structures and Improvements	\$0	468	41.71%		\$24	\$28	\$29	\$29	\$8
476	90000125074	SVC8000	Non-unionized	Structures and Improvements	\$0	468	41.71%		\$480,645	\$558,163	\$575,389	\$566,776	\$154,843
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$0	468	41.71%		\$189,612	\$220,192	\$226,988	\$223,590	\$61,085
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	468	41.71%		\$13,844	\$16,077	\$16,573	\$16,325	\$4,460
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	468	41.71%		\$41,166	\$47,806	\$49,281	\$48,543	\$13,262
480	90000124257	SVC8000	HVAC	Structures and Improvements	\$4,064	468	43.46%		\$380,611	\$437,747	\$450,444	\$444,095	\$121,327
481	90000124298	SVC8000	Non-unionized	Structures and Improvements	\$0	468	43.46%		\$7	\$24	\$24	\$24	\$7
482	90000125060	SVC8000	HVAC	Structures and Improvements	\$3,638	468	43.46%		\$340,253	\$391,907	\$403,274	\$397,590	\$108,022
483	90000125074	SVC8000	Non-unionized	Structures and Improvements	\$0	468	43.46%		\$33,681	\$38,737	\$39,860	\$39,298	\$10,736
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2	468	43.46%		\$163	\$188	\$193	\$190	\$52
485	90000135586	SVC8000	HVAC	Structures and Improvements	\$634	468	43.46%		\$59,363	\$68,275	\$70,255	\$69,265	\$18,923
486	90000128240	SVC8000	HVAC	Structures and Improvements	\$44	468	43.46%		\$5,240	\$5,392	\$5,392	\$5,316	\$1,452
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$281	468	43.46%		\$26,091	\$30,007	\$30,878	\$30,443	\$8,317
488	90000136833	SVC8000	HVAC	Structures and Improvements	\$210	468	43.46%		\$19,531	\$22,462	\$23,114	\$22,788	\$6,226
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$4,043	468	43.46%		\$373,564	\$429,412	\$441,867	\$435,640	\$119,017
490	90000128241	SVC8000	HVAC	Structures and Improvements	\$1,176	468	43.46%		\$108,648	\$124,957	\$128,582	\$126,770	\$34,633

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/2018		08/31/2019		Average		Book Tax		Cash to Book		Return on	
		Balance		Balance		Balance		Tax		Tax Difference		Accum Taxes	
Line	Work order	estmt N:	Project Description	Account Description	09/01/2018	08/31/2019	Average	Book Tax	Tax	Cash to Book	Tax Difference	Return on	Accum Taxes
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$14,529	\$17,296	\$15,913	\$4,347	(\$516)	(\$516)	(\$42)		
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$4,980	\$5,928	\$5,454	\$1,490	(\$177)	(\$177)	(\$15)		
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$16,677	\$19,854	\$18,266	\$4,990	(\$592)	(\$592)	(\$49)		
433	90000124286	SVC8000	CEILING	Structures and Improvements	\$37,491	\$44,632	\$41,061	\$11,218	(\$1,332)	(\$1,332)	(\$110)		
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$13,817	\$16,448	\$15,132	\$4,134	(\$491)	(\$491)	(\$40)		
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$10,883	\$12,956	\$11,919	\$3,256	(\$387)	(\$387)	(\$32)		
436	90000124286	SVC8000	HVAC	Structures and Improvements	\$25,822	\$30,740	\$28,281	\$7,726	(\$917)	(\$917)	(\$75)		
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,332	\$20,633	\$18,982	\$5,186	(\$616)	(\$616)	(\$51)		
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$48,357	\$57,567	\$52,962	\$14,469	(\$1,718)	(\$1,718)	(\$141)		
439	90000124286	SVC8000	SIGNS	Structures and Improvements	\$3,646	\$4,341	\$3,994	\$1,091	(\$130)	(\$130)	(\$11)		
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$40,884	\$48,671	\$44,777	\$12,233	(\$1,452)	(\$1,452)	(\$120)		
441	90000124301	SVC8000	HVAC	Structures and Improvements	\$596	\$709	\$652	\$178	(\$21)	(\$21)	(\$2)		
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$30,512	\$36,324	\$33,418	\$9,130	(\$1,084)	(\$1,084)	(\$89)		
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$6,135	\$7,303	\$6,719	\$1,836	(\$218)	(\$218)	(\$18)		
444	90000124324	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$996	\$1,186	\$1,091	\$298	(\$35)	(\$35)	(\$3)		
445	90000124625	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$5,924	\$7,053	\$6,488	\$1,773	(\$210)	(\$210)	(\$17)		
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$3,851	\$4,585	\$4,218	\$1,152	(\$137)	(\$137)	(\$11)		
447	90000129044	SVC8000	FLOOR COVERING	Structures and Improvements	\$99,717	\$119,017	\$109,367	\$29,879	(\$3,160)	(\$3,160)	(\$260)		
448	90000124250	SVC8000	HVAC	Structures and Improvements	\$310,960	\$374,206	\$342,583	\$93,594	(\$8,617)	(\$8,617)	(\$709)		
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$163,319	\$196,537	\$179,928	\$49,156	(\$4,526)	(\$4,526)	(\$372)		
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,566	\$7,901	\$7,234	\$1,976	(\$182)	(\$182)	(\$15)		
451	90000124298	SVC8000	Non-utilized	Structures and Improvements	\$2,285	\$2,750	\$2,518	\$688	(\$63)	(\$63)	(\$5)		
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$140,736	\$169,360	\$155,048	\$42,359	(\$3,900)	(\$3,900)	(\$321)		
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$16,608	\$19,986	\$18,297	\$4,999	(\$460)	(\$460)	(\$38)		
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$12,652	\$15,225	\$13,938	\$3,808	(\$351)	(\$351)	(\$29)		
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$2,608	\$3,139	\$2,874	\$785	(\$72)	(\$72)	(\$6)		
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$13,822	\$16,633	\$15,228	\$4,160	(\$383)	(\$383)	(\$32)		
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$6,916	\$8,323	\$7,619	\$2,082	(\$192)	(\$192)	(\$16)		
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,559	\$3,089	\$2,824	\$772	(\$60)	(\$60)	(\$5)		
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLINT	Structures and Improvements	\$11,195	\$13,511	\$12,353	\$3,375	(\$263)	(\$263)	(\$22)		
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$4,984	\$6,015	\$5,500	\$1,502	(\$117)	(\$117)	(\$10)		
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$4,060	\$4,900	\$4,480	\$1,224	(\$95)	(\$95)	(\$8)		
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$4,552	\$5,494	\$5,023	\$1,372	(\$107)	(\$107)	(\$9)		
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$15,545	\$18,761	\$17,153	\$4,686	(\$365)	(\$365)	(\$30)		
464	90000133716	SVC8000	HVAC	Structures and Improvements	\$3,480	\$4,200	\$3,840	\$1,049	(\$82)	(\$82)	(\$7)		
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$6,501	\$7,847	\$7,174	\$1,960	(\$153)	(\$153)	(\$13)		
466	90000127354	SVC8000	HVAC	Structures and Improvements	\$8,799	\$10,651	\$9,725	\$2,657	(\$168)	(\$168)	(\$14)		
467	90000133851	SVC8000	BUILDINGS	Structures and Improvements	\$6,498	\$7,891	\$7,195	\$1,966	(\$95)	(\$95)	(\$8)		
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$8,963	\$10,919	\$9,941	\$2,716	(\$88)	(\$88)	(\$7)		
469	90000124274	SVC8000	CEILING	Structures and Improvements	\$28,656	\$34,908	\$31,782	\$8,683	(\$282)	(\$282)	(\$23)		
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$5,451	\$6,640	\$6,045	\$1,652	(\$54)	(\$54)	(\$4)		
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,451	\$6,689	\$6,090	\$1,664	(\$54)	(\$54)	(\$4)		
472	90000124274	SVC8000	HVAC	Structures and Improvements	\$18,707	\$22,789	\$20,748	\$5,668	(\$184)	(\$184)	(\$15)		
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,172	\$20,919	\$19,045	\$5,203	(\$169)	(\$169)	(\$14)		
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$16,274	\$19,825	\$18,050	\$4,931	(\$160)	(\$160)	(\$13)		
475	90000124298	SVC8000	Non-utilized	Structures and Improvements	\$27	\$33	\$30	\$8	(\$0)	(\$0)	(\$0)		
476	90000124074	SVC8000	Non-utilized	Structures and Improvements	\$528,212	\$643,459	\$585,835	\$160,050	(\$5,207)	(\$5,207)	(\$429)		
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$204,589	\$250,053	\$227,321	\$62,104	(\$1,019)	(\$1,019)	(\$84)		
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$14,938	\$18,257	\$16,597	\$4,534	(\$74)	(\$74)	(\$6)		
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$44,418	\$54,289	\$49,353	\$13,483	(\$221)	(\$221)	(\$18)		
480	90000124257	SVC8000	HVAC	Structures and Improvements	\$386,808	\$474,388	\$430,598	\$117,639	\$3,688	\$3,688	\$303		
481	90000124298	SVC8000	Non-utilized	Structures and Improvements	\$0	\$0	\$0	\$0	(\$7)	(\$7)	(\$1)		
482	90000125060	SVC8000	HVAC	Structures and Improvements	\$346,302	\$424,710	\$385,506	\$105,330	\$3,301	\$3,301	\$272		
483	90000125074	SVC8000	Non-utilized	Structures and Improvements	\$34,229	\$41,979	\$38,104	\$10,410	\$326	\$326	\$27		
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$166	\$203	\$184	\$50	\$2	\$2	\$0		
485	90000135586	SVC8000	HVAC	Structures and Improvements	\$60,330	\$73,989	\$67,160	\$18,348	\$575	\$575	\$47		
486	90000128240	SVC8000	HVAC	Structures and Improvements	\$4,456	\$5,504	\$4,980	\$1,361	\$92	\$92	\$8		
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$25,515	\$31,519	\$28,517	\$7,791	\$526	\$526	\$43		
488	90000136833	SVC8000	HVAC	Structures and Improvements	\$19,100	\$23,594	\$21,347	\$5,832	\$394	\$394	\$32		
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$50,806	\$436,718	\$393,762	\$107,576	\$11,441	\$11,441	\$942		
490	90000128241	SVC8000	HVAC	Structures and Improvements	\$102,083	\$127,083	\$114,583	\$31,304	\$3,329	\$3,329	\$274		

8.23%

27.32%

08/31/19

09/01/18

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19

Line	Work order	estm't N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
483	90000138578	SVC8000	HVAC	Structures and Improvements	J114	08/01/14	120	\$31,203	\$0	\$31,203	NO	\$18,462	\$15,341	\$16,902
484	90000133714	SVC8000	BUILDINGS	Structures and Improvements	J139	09/01/14	120	\$8,800	\$0	\$8,800	YES	\$5,280	\$4,400	\$4,840
485	90000145863	SVC8000	HVAC	Structures and Improvements	J139	10/01/14	120	\$17,784	\$0	\$17,784	YES	\$10,819	\$9,040	\$9,930
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	11/01/14	120	\$20,433	\$0	\$20,433	YES	\$12,601	\$10,557	\$11,579
487	90000143315	SVC8000	HVAC	Structures and Improvements	J139	12/01/14	120	\$5,754	\$0	\$5,754	YES	\$3,596	\$3,021	\$3,308
488	90000125074	SVC8000	Non-unitized	Structures and Improvements	J114	01/01/15	120	(\$1,182,642)	\$0	(\$1,182,642)	NO	\$0	\$0	\$0
489	90000125074	SVC8000	Non-unitized	Structures and Improvements	J114	02/01/15	120	(\$47,321)	\$0	(\$47,321)	NO	\$0	\$0	\$0
490	90000124298	SVC8000	Non-unitized	Structures and Improvements	J139	03/01/15	120	(\$4,690)	\$0	(\$4,690)	YES	\$0	\$0	\$0
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	J139	04/01/15	120	\$194,207	\$0	\$194,207	YES	\$127,853	\$108,432	\$118,143
492	90000151522	SVC8000	BATTERY	Structures and Improvements	J139	04/01/15	120	\$32,998	\$0	\$32,998	YES	\$21,723	\$18,424	\$20,074
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	05/01/15	120	\$18,572	\$0	\$18,572	YES	\$12,382	\$10,524	\$11,453
494	90000154475	SVC8000	HVAC	Structures and Improvements	J135	06/01/15	120	\$1,506	\$0	\$1,506	YES	\$1,017	\$866	\$941
495	90000141136	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$122,980	\$0	\$122,980	YES	\$84,036	\$71,738	\$77,887
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/15	120	\$74,422	\$0	\$74,422	YES	\$50,855	\$43,413	\$47,134
497	90000141980	SVC8000	CEILING	Structures and Improvements	J139	07/01/15	120	\$21,250	\$0	\$21,250	YES	\$14,521	\$12,396	\$13,458
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	07/01/15	120	\$27,593	\$0	\$27,593	YES	\$18,855	\$16,096	\$17,476
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/15	120	\$12,034	\$0	\$12,034	YES	\$8,223	\$7,020	\$7,622
500	90000141980	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$25,071	\$0	\$25,071	YES	\$17,132	\$14,025	\$15,879
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	07/01/15	120	\$25,907	\$0	\$25,907	YES	\$17,703	\$15,113	\$16,408
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	J139	07/01/15	120	\$65,214	\$0	\$65,214	YES	\$44,563	\$38,042	\$41,302
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	07/01/15	120	\$4,179	\$0	\$4,179	YES	\$2,855	\$2,438	\$2,646
504	90000153318	SVC8000	Non-unitized	Structures and Improvements	J063	07/01/15	120	\$257,139	\$0	\$257,139	YES	\$175,712	\$149,998	\$162,855
505	90000157865	SVC8000	PAVEMENT'S,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/15	120	\$113,181	\$0	\$113,181	YES	\$77,341	\$66,022	\$71,681
506	90000161506	SVC8000	Non-unitized	Structures and Improvements	G012	09/01/15	120	\$62,963	\$0	\$62,963	YES	\$44,074	\$37,778	\$40,926
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	J139	11/01/15	120	\$432,471	\$0	\$432,471	YES	\$309,957	\$266,690	\$288,314
508	90000133467	SVC8000	CEILING	Structures and Improvements	J139	11/01/15	120	\$80,022	\$0	\$80,022	YES	\$57,349	\$49,347	\$53,348
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	11/01/15	120	\$48,413	\$0	\$48,413	YES	\$34,696	\$29,855	\$32,275
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	J139	11/01/15	120	\$103,290	\$0	\$103,290	YES	\$74,025	\$63,696	\$68,860
511	90000133467	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$98,494	\$0	\$98,494	YES	\$285,587	\$245,738	\$265,662
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	11/01/15	120	\$130,034	\$0	\$130,034	YES	\$93,191	\$80,187	\$86,689
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	J139	11/01/15	120	\$421,099	\$0	\$421,099	YES	\$301,788	\$259,678	\$280,733
514	90000160666	SVC8000	HVAC	Structures and Improvements	J135	11/01/15	120	\$9,216	\$0	\$9,216	YES	\$6,605	\$5,683	\$6,144
515	90000164212	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$26,980	\$0	\$26,980	YES	\$19,335	\$16,637	\$17,986
516	90000153524	SVC8000	Non-unitized	Structures and Improvements	J139	04/01/16	120	\$304,007	\$0	\$304,007	YES	\$230,539	\$200,138	\$215,339
517	90000168765	SVC8000	Non-unitized	Structures and Improvements	J063	04/01/16	120	\$29,497	\$0	\$29,497	YES	\$22,369	\$19,419	\$20,894
518	90000168667	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$3,869	\$0	\$3,869	YES	\$2,966	\$2,579	\$2,772
519	90000170452	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$14,413	\$0	\$14,413	YES	\$11,050	\$9,609	\$10,329
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/16	120	\$11,022	\$0	\$11,022	YES	\$8,450	\$7,389	\$7,999
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J135	05/01/16	120	\$7,006	\$0	\$7,006	YES	\$5,371	\$4,671	\$5,021
522	90000174537	SVC8000	Non-unitized	Structures and Improvements	J135	07/01/16	120	\$11,969	\$0	\$11,969	YES	\$9,376	\$8,179	\$8,778

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.2500%

Line	Work order	estment N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
483	9000013578	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,391	(\$34)	\$1,357	\$3,120
484	90000135714	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$398	(\$8)	\$390	\$880
485	90000145863	SVC8000	HVAC	Structures and Improvements	8.23%	\$817	(\$20)	\$797	\$1,778
486	90000145624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	8.23%	\$953	(\$27)	\$926	\$2,043
487	90000145315	SVC8000	HVAC	Structures and Improvements	8.23%	\$272	(\$9)	\$264	\$575
488	90000125074	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$0	\$38,147	\$38,147	\$0
489	90000125074	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$0	\$1,526	\$1,526	\$0
490	90000124298	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$0	\$151	\$151	\$0
491	90000145057	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$9,723	(\$631)	\$9,092	\$19,421
492	90000151522	SVC8000	BATTERY	Structures and Improvements	8.23%	\$1,652	(\$107)	\$1,545	\$3,300
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$943	(\$64)	\$879	\$1,857
494	90000155475	SVC8000	HVAC	Structures and Improvements	8.23%	\$77	(\$5)	\$72	\$151
495	90000141136	SVC8000	HVAC	Structures and Improvements	8.23%	\$6,410	(\$469)	\$5,941	\$12,298
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$3,879	(\$284)	\$3,595	\$7,442
497	90000141980	SVC8000	CEILING	Structures and Improvements	8.23%	\$1,108	(\$81)	\$1,027	\$2,125
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$1,438	(\$105)	\$1,333	\$2,759
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$627	(\$46)	\$581	\$1,203
500	90000141980	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,307	(\$96)	\$1,211	\$2,507
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1,350	(\$99)	\$1,252	\$2,591
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$3,399	(\$249)	\$3,151	\$6,521
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$218	(\$16)	\$202	\$418
504	90000153118	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$13,403	(\$980)	\$12,423	\$25,714
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	8.23%	\$5,899	(\$432)	\$5,468	\$11,318
506	90000161506	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$3,368	(\$245)	\$3,123	\$6,296
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$23,728	(\$1,844)	\$21,884	\$43,247
508	90000133467	SVC8000	CEILING	Structures and Improvements	8.23%	\$4,391	(\$341)	\$4,049	\$8,002
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$2,656	(\$206)	\$2,450	\$4,841
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$5,667	(\$440)	\$5,227	\$10,329
511	90000133467	SVC8000	HVAC	Structures and Improvements	8.23%	\$21,864	(\$1,699)	\$20,165	\$39,849
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$71,35	(\$554)	\$6,580	\$13,003
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$23,104	(\$1,796)	\$21,309	\$42,110
514	90000160666	SVC8000	HVAC	Structures and Improvements	8.23%	\$506	(\$39)	\$466	\$922
515	90000164212	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,480	(\$115)	\$1,365	\$2,698
516	90000155524	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$17,722	(\$1,684)	\$16,039	\$30,401
517	90000165765	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$1,720	(\$163)	\$1,556	\$2,950
518	90000168667	SVC8000	HVAC	Structures and Improvements	8.23%	\$228	(\$22)	\$206	\$387
519	90000170452	SVC8000	HVAC	Structures and Improvements	8.23%	\$850	(\$83)	\$768	\$1,441
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$650	(\$63)	\$587	\$1,102
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	8.23%	\$413	(\$40)	\$373	\$701
522	90000174557	SVC8000	Non-utilized	Structures and Improvements	8.23%	\$722	(\$73)	\$649	\$1,197

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt Ni	Project Description	Account Description
483	90000138578	SVC8000	HVAC	Structures and Improvements
484	90000137714	SVC8000	BUILDINGS	Structures and Improvements
485	90000145863	SVC8000	HVAC	Structures and Improvements
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements
487	90000143315	SVC8000	HVAC	Structures and Improvements
488	90000125074	SVC8000	Non-utlized	Structures and Improvements
489	90000125074	SVC8000	Non-utlized	Structures and Improvements
490	90000142998	SVC8000	Non-utlized	Structures and Improvements
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements
492	90000151522	SVC8000	BATTERY	Structures and Improvements
493	90000135559	SVC8000	BUILDING & ADDITIONS	Structures and Improvements
494	90000155475	SVC8000	HVAC	Structures and Improvements
495	90000141136	SVC8000	HVAC	Structures and Improvements
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements
497	90000141980	SVC8000	CEILING	Structures and Improvements
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements
500	90000141980	SVC8000	HVAC	Structures and Improvements
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements
504	90000153318	SVC8000	Non-utlized	Structures and Improvements
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements
506	90000161506	SVC8000	Non-utlized	Structures and Improvements
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements
508	90000133467	SVC8000	CEILING	Structures and Improvements
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements
511	90000133467	SVC8000	HVAC	Structures and Improvements
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements
514	90000160666	SVC8000	HVAC	Structures and Improvements
515	90000164212	SVC8000	HVAC	Structures and Improvements
516	90000153524	SVC8000	Non-utlized	Structures and Improvements
517	90000168765	SVC8000	Non-utlized	Structures and Improvements
518	90000168667	SVC8000	HVAC	Structures and Improvements
519	90000170452	SVC8000	HVAC	Structures and Improvements
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements
522	90000174537	SVC8000	Non-utlized	Structures and Improvements

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Gas														Distribution	
Line	Work order	est	m	Ni	Project Description	Account Description	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator		
483	90000138578	SVC8000	HVAC			Structures and Improvements	6.2600%	\$85	\$195	0.0000%	\$0	\$0	\$0		
484	90000133714	SVC8000	BUILDINGS			Structures and Improvements	1.5316%	\$6	\$13	3.7985%	\$15	\$33	\$7		
485	90000145863	SVC8000	HVAC			Structures and Improvements	1.5316%	\$12	\$27	3.7985%	\$30	\$68	\$13		
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT			Structures and Improvements	4.0899%	\$38	\$84	9.6901%	\$90	\$198	\$39		
487	90000143315	SVC8000	HVAC			Structures and Improvements	1.5316%	\$4	\$9	3.7985%	\$10	\$22	\$4		
488	90000125074	SVC8000	Non-united			Structures and Improvements	6.2600%	\$2,388	\$0	0.0000%	\$0	\$0	\$0		
489	90000125074	SVC8000	Non-united			Structures and Improvements	6.2600%	\$96	\$0	0.0000%	\$0	\$0	\$0		
490	90000124298	SVC8000	Non-united			Structures and Improvements	1.5316%	\$2	\$0	3.7985%	\$6	\$0	\$1		
491	90000143057	SVC8000	BUILDINGS			Structures and Improvements	1.5316%	\$139	\$297	3.7985%	\$345	\$738	\$148		
492	90000151522	SVC8000	BATTERY			Structures and Improvements	1.5316%	\$24	\$51	3.7985%	\$59	\$125	\$25		
493	90000135359	SVC8000	BUILDING & ADDITIONS			Structures and Improvements	4.0899%	\$36	\$76	9.6901%	\$85	\$180	\$36		
494	90000155475	SVC8000	HVAC			Structures and Improvements	1.6673%	\$1	\$3	3.927%	\$2	\$5	\$1		
495	90000141136	SVC8000	HVAC			Structures and Improvements	1.5316%	\$91	\$188	3.7985%	\$226	\$467	\$95		
496	90000141980	SVC8000	BUILDINGS			Structures and Improvements	1.5316%	\$55	\$114	3.7985%	\$137	\$283	\$57		
497	90000141980	SVC8000	CEILING			Structures and Improvements	1.5316%	\$16	\$33	3.7985%	\$39	\$81	\$16		
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE			Structures and Improvements	1.5316%	\$20	\$42	3.7985%	\$51	\$105	\$21		
499	90000141980	SVC8000	FLOOR COVERING			Structures and Improvements	1.5316%	\$9	\$18	3.7985%	\$22	\$46	\$9		
500	90000141980	SVC8000	HVAC			Structures and Improvements	1.5316%	\$19	\$38	3.7985%	\$46	\$95	\$19		
501	90000141980	SVC8000	LIGHTING FIXTURE			Structures and Improvements	1.5316%	\$19	\$40	3.7985%	\$48	\$98	\$20		
502	90000141980	SVC8000	POWER SUPPLY			Structures and Improvements	1.5316%	\$48	\$100	3.7985%	\$120	\$248	\$50		
503	90000141980	SVC8000	SECURITY SYSTEM			Structures and Improvements	1.5316%	\$3	\$6	3.7985%	\$8	\$16	\$3		
504	90000153318	SVC8000	Non-united			Structures and Improvements	4.0899%	\$508	\$1,052	9.6901%	\$1,204	\$2,492	\$505		
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ			Structures and Improvements	1.6673%	\$91	\$189	3.927%	\$186	\$384	\$78		
506	90000161506	SVC8000	Non-united			Structures and Improvements	2.8497%	\$89	\$179	8.3686%	\$261	\$499	\$104		
507	90000133467	SVC8000	BUILDINGS			Structures and Improvements	1.5316%	\$335	\$662	3.7985%	\$831	\$1,643	\$338		
508	90000133467	SVC8000	CEILING			Structures and Improvements	1.5316%	\$62	\$123	3.7985%	\$154	\$304	\$63		
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE			Structures and Improvements	1.5316%	\$38	\$74	3.7985%	\$93	\$184	\$38		
510	90000133467	SVC8000	FLOOR COVERING			Structures and Improvements	1.5316%	\$80	\$158	3.7985%	\$199	\$392	\$81		
511	90000133467	SVC8000	HVAC			Structures and Improvements	1.5316%	\$309	\$610	3.7985%	\$766	\$1,514	\$311		
512	90000133467	SVC8000	LIGHTING FIXTURE			Structures and Improvements	1.5316%	\$101	\$199	3.7985%	\$250	\$494	\$102		
513	90000133467	SVC8000	POWER SUPPLY			Structures and Improvements	1.5316%	\$326	\$645	3.7985%	\$809	\$1,600	\$329		
514	90000160666	SVC8000	HVAC			Structures and Improvements	1.6673%	\$8	\$15	3.927%	\$16	\$31	\$6		
515	90000164212	SVC8000	HVAC			Structures and Improvements	1.5316%	\$21	\$41	3.7985%	\$52	\$102	\$21		
516	90000153524	SVC8000	Non-united			Structures and Improvements	1.5316%	\$246	\$466	3.7985%	\$609	\$1,155	\$241		
517	90000168765	SVC8000	Non-united			Structures and Improvements	4.0899%	\$64	\$121	9.6901%	\$151	\$286	\$60		
518	90000168667	SVC8000	HVAC			Structures and Improvements	1.6673%	\$3	\$6	3.927%	\$7	\$13	\$3		
519	90000170452	SVC8000	HVAC			Structures and Improvements	1.6673%	\$13	\$24	3.927%	\$26	\$49	\$10		
520	90000171309	SVC8000	BUILDINGS			Structures and Improvements	1.6673%	\$10	\$18	3.927%	\$20	\$37	\$8		
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM			Structures and Improvements	1.6673%	\$6	\$12	3.927%	\$13	\$24	\$5		
522	90000174537	SVC8000	Non-united			Structures and Improvements	1.6673%	\$11	\$20	3.927%	\$22	\$41	\$9		

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	Estimate No.	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
483	90000138578	SVC8000	HVAC	Structures and Improvements	\$0	468	43.46%	\$13,560	\$15,596	\$16,049	\$15,822	\$4,323
484	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$42	468	43.46%	\$3,824	\$4,271	\$4,399	\$4,335	\$1,184
485	90000145863	SVC8000	HVAC	Structures and Improvements	\$84	468	43.46%	\$7,729	\$8,631	\$8,889	\$8,760	\$2,993
486	90000145624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$248	468	43.46%	\$8,880	\$9,917	\$10,213	\$10,065	\$2,750
487	90000143315	SVC8000	HVAC	Structures and Improvements	\$28	468	43.46%	\$2,501	\$2,793	\$2,876	\$2,834	\$774
488	90000125074	SVC8000	Non-untized	Structures and Improvements	\$0	468	43.46%	(\$513,964)	(\$1,696,606)	(\$1,696,606)	(\$1,696,606)	(\$463,513)
489	90000125074	SVC8000	Non-untized	Structures and Improvements	\$0	468	43.46%	(\$20,565)	(\$67,886)	(\$67,886)	(\$67,886)	(\$18,546)
490	90000124298	SVC8000	Non-untized	Structures and Improvements	\$5	468	43.46%	(\$2,038)	(\$6,728)	(\$6,728)	(\$6,728)	(\$1,838)
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$935	468	48.32%	\$93,846	\$102,853	\$105,426	\$104,139	\$28,451
492	90000151522	SVC8000	BATTERY	Structures and Improvements	\$159	468	48.32%	\$15,945	\$17,476	\$17,913	\$17,694	\$4,834
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$229	468	48.32%	\$8,975	\$9,836	\$10,082	\$9,959	\$2,721
494	90000155475	SVC8000	HVAC	Structures and Improvements	\$7	468	48.32%	\$728	\$798	\$818	\$808	\$221
495	90000141136	SVC8000	HVAC	Structures and Improvements	\$598	468	48.32%	\$59,427	\$65,131	\$66,760	\$65,945	\$18,016
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$362	468	48.32%	\$35,962	\$39,414	\$40,400	\$39,907	\$10,903
497	90000141980	SVC8000	CEILING	Structures and Improvements	\$103	468	48.32%	\$10,269	\$11,254	\$11,536	\$11,395	\$3,113
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$134	468	48.32%	\$13,334	\$14,613	\$14,979	\$14,796	\$4,042
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$59	468	48.32%	\$5,815	\$6,373	\$6,533	\$6,453	\$1,765
500	90000141980	SVC8000	HVAC	Structures and Improvements	\$122	468	48.32%	\$12,115	\$13,278	\$13,610	\$13,444	\$3,673
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$126	468	48.32%	\$12,519	\$13,721	\$14,064	\$13,892	\$3,795
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$317	468	48.32%	\$31,513	\$34,538	\$35,402	\$34,970	\$9,554
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$20	468	48.32%	\$2,019	\$2,213	\$2,268	\$2,241	\$612
504	90000153318	SVC8000	Non-untized	Structures and Improvements	\$3,191	468	48.32%	\$124,256	\$136,182	\$139,589	\$137,885	\$37,670
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$492	468	48.32%	\$54,692	\$59,941	\$61,441	\$60,691	\$16,581
506	90000161506	SVC8000	Non-untized	Structures and Improvements	\$657	468	48.32%	\$30,425	\$32,511	\$33,346	\$32,928	\$8,996
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$2,136	468	48.32%	\$208,981	\$223,307	\$229,038	\$226,172	\$61,790
508	90000133467	SVC8000	CEILING	Structures and Improvements	\$395	468	48.32%	\$38,669	\$41,320	\$42,380	\$41,850	\$11,433
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$239	468	48.32%	\$23,394	\$24,998	\$25,640	\$25,319	\$6,917
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$510	468	48.32%	\$49,912	\$53,334	\$54,703	\$54,018	\$14,758
511	90000133467	SVC8000	HVAC	Structures and Improvements	\$1,968	468	48.32%	\$192,562	\$205,763	\$211,043	\$208,403	\$56,936
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$642	468	48.32%	\$62,836	\$67,143	\$68,866	\$68,005	\$18,579
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,080	468	48.32%	\$203,486	\$217,435	\$223,015	\$220,225	\$60,166
514	90000160666	SVC8000	HVAC	Structures and Improvements	\$41	468	48.32%	\$4,759	\$4,759	\$4,881	\$4,820	\$1,317
515	90000164212	SVC8000	HVAC	Structures and Improvements	\$133	468	48.32%	\$13,037	\$13,931	\$14,288	\$14,110	\$3,855
516	90000155524	SVC8000	Non-untized	Structures and Improvements	\$1,523	468	49.95%	\$151,847	\$161,601	\$165,502	\$163,552	\$44,682
517	90000168765	SVC8000	Non-untized	Structures and Improvements	\$377	468	49.95%	\$14,733	\$15,680	\$16,058	\$15,869	\$4,335
518	90000168667	SVC8000	HVAC	Structures and Improvements	\$17	468	49.95%	\$1,932	\$2,056	\$2,106	\$2,081	\$569
519	90000170452	SVC8000	HVAC	Structures and Improvements	\$65	468	49.95%	\$7,199	\$7,661	\$7,846	\$7,754	\$2,118
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$49	468	49.95%	\$5,505	\$5,859	\$6,000	\$5,930	\$1,620
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$31	468	49.95%	\$3,499	\$3,724	\$3,814	\$3,769	\$1,030
522	90000174537	SVC8000	Non-untized	Structures and Improvements	\$54	468	49.95%	\$5,978	\$6,363	\$6,516	\$6,439	\$1,759

27.32%

The Narragansett Electric Company d/b/a National Grid
Service Company Remits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/18		08/31/19		27.32%		8.23%		
Line	Work order	estmt N:	Project Description	Account Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
483	90000138578	SVC8000	HVAC	Structures and Improvements	\$12,741	\$15,861	\$14,301	\$3,907	\$416	\$34
484	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$3,520	\$4,400	\$3,960	\$1,082	\$102	\$8
485	90000145863	SVC8000	HVAC	Structures and Improvements	\$6,966	\$8,744	\$7,855	\$2,146	\$247	\$20
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$7,833	\$9,876	\$8,855	\$2,419	\$331	\$27
487	90000143315	SVC8000	HVAC	Structures and Improvements	\$2,158	\$2,733	\$2,445	\$668	\$106	\$9
488	90000125074	SVC8000	Non-utilized	Structures and Improvements	\$0	\$0	\$0	\$0	(\$463,513)	(\$38,147)
489	90000125074	SVC8000	Non-utilized	Structures and Improvements	\$0	\$0	\$0	\$0	(\$18,546)	(\$1,526)
490	90000124298	SVC8000	Non-utilized	Structures and Improvements	\$0	\$0	\$0	\$0	(\$1,838)	(\$151)
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$66,354	\$85,775	\$76,065	\$20,781	\$7,670	\$631
492	90000151522	SVC8000	BATTERY	Structures and Improvements	\$11,274	\$14,574	\$12,924	\$3,531	\$1,303	\$107
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$6,191	\$8,048	\$7,119	\$1,945	\$776	\$64
494	90000155475	SVC8000	HVAC	Structures and Improvements	\$490	\$640	\$565	\$154	\$66	\$5
495	90000141136	SVC8000	HVAC	Structures and Improvements	\$38,944	\$51,242	\$45,093	\$12,319	\$5,697	\$469
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$23,567	\$31,009	\$27,288	\$7,455	\$3,448	\$284
497	90000141980	SVC8000	CEILING	Structures and Improvements	\$6,729	\$8,854	\$7,792	\$2,129	\$984	\$81
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$8,738	\$11,497	\$10,117	\$2,764	\$1,278	\$105
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$3,811	\$5,014	\$4,413	\$1,206	\$557	\$46
500	90000141980	SVC8000	HVAC	Structures and Improvements	\$7,939	\$10,446	\$9,193	\$2,511	\$1,161	\$96
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$8,204	\$10,795	\$9,499	\$2,595	\$1,200	\$99
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$20,651	\$27,173	\$23,912	\$6,533	\$3,021	\$249
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,323	\$1,741	\$1,532	\$419	\$194	\$16
504	90000153118	SVC8000	Non-utilized	Structures and Improvements	\$81,427	\$107,141	\$94,284	\$25,759	\$11,912	\$980
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$35,841	\$47,159	\$41,500	\$11,338	\$5,243	\$432
506	90000161506	SVC8000	Non-utilized	Structures and Improvements	\$18,889	\$25,185	\$22,037	\$6,021	\$2,975	\$245
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$122,533	\$165,780	\$144,157	\$39,384	\$22,407	\$1,844
508	90000133467	SVC8000	CEILING	Structures and Improvements	\$22,673	\$30,675	\$26,674	\$7,287	\$4,146	\$341
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$13,717	\$18,558	\$16,138	\$4,409	\$2,508	\$206
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$29,266	\$39,595	\$34,430	\$9,406	\$5,352	\$440
511	90000133467	SVC8000	HVAC	Structures and Improvements	\$12,907	\$152,756	\$132,831	\$36,289	\$20,646	\$1,699
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$36,843	\$49,846	\$43,345	\$11,842	\$6,737	\$554
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$119,311	\$161,421	\$140,366	\$38,348	\$21,817	\$1,796
514	90000160666	SVC8000	HVAC	Structures and Improvements	\$2,611	\$3,533	\$3,072	\$839	\$477	\$39
515	90000164212	SVC8000	HVAC	Structures and Improvements	\$7,644	\$10,342	\$8,993	\$2,457	\$1,398	\$115
516	90000153524	SVC8000	Non-utilized	Structures and Improvements	\$73,468	\$103,869	\$88,669	\$24,224	\$20,458	\$1,684
517	90000165765	SVC8000	Non-utilized	Structures and Improvements	\$7,128	\$10,078	\$8,603	\$2,350	\$1,985	\$163
518	90000168667	SVC8000	HVAC	Structures and Improvements	\$903	\$1,290	\$1,096	\$299	\$269	\$22
519	90000170452	SVC8000	HVAC	Structures and Improvements	\$3,363	\$4,804	\$4,084	\$1,116	\$1,003	\$83
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$2,572	\$3,674	\$3,123	\$853	\$767	\$63
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$1,635	\$2,335	\$1,985	\$542	\$487	\$40
522	90000174537	SVC8000	Non-utilized	Structures and Improvements	\$2,593	\$3,790	\$3,192	\$872	\$887	\$73

09/01/18 08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance
523	90000175582	SVC8000	Non-unionized	Structures and Improvements	J139	07/01/16	120	\$23,437	\$0	\$23,437	YES	\$18,359	\$16,015	\$17,187
524	90000176635	SVC8000	Non-unionized	Structures and Improvements	J139	11/01/16	120	\$101,974	\$0	\$101,974	YES	\$83,279	\$73,082	\$78,180
525	90000175663	SVC8000	Non-unionized	Structures and Improvements	J139	11/01/16	120	\$24,849	\$0	\$24,849	YES	\$20,293	\$17,808	\$19,051
526	90000129991	SVC8000	Non-unionized	Structures and Improvements	GO2	12/01/16	120	(\$26,641)	\$0	(\$26,641)	YES	\$0	\$0	\$0
527	90000172632	SVC8000	Non-unionized	Structures and Improvements	J063	12/01/16	120	\$202,324	\$0	\$202,324	YES	\$166,917	\$146,685	\$156,801
528	90000174537	SVC8000	Non-unionized	Structures and Improvements	J135	12/01/16	120	\$596	\$0	\$596	YES	\$491	\$432	\$462
529	90000174540	SVC8000	Non-unionized	Structures and Improvements	J139	12/01/16	120	\$4,282	\$0	\$4,282	YES	\$3,532	\$3,104	\$3,318
530	90000176635	SVC8000	Non-unionized	Structures and Improvements	J139	12/01/16	120	(\$17)	\$0	(\$17)	YES	\$0	\$0	\$0
531	90000175663	SVC8000	Non-unionized	Structures and Improvements	J139	12/01/16	120	\$15,919	\$0	\$15,919	YES	\$13,133	\$11,541	\$12,337
532	90000174537	SVC8000	Non-unionized	Structures and Improvements	J135	01/01/17	120	\$2,314	\$0	\$2,314	YES	\$1,929	\$1,697	\$1,813
533	90000174540	SVC8000	Non-unionized	Structures and Improvements	J139	01/01/17	120	\$11	\$0	\$11	YES	\$9	\$8	\$8
534	90000175663	SVC8000	Non-unionized	Structures and Improvements	J139	01/01/17	120	\$460	\$0	\$460	YES	\$383	\$337	\$360
535	90000174537	SVC8000	Non-unionized	Structures and Improvements	J135	02/01/17	120	\$39	\$0	\$39	YES	\$33	\$29	\$31
536	90000174540	SVC8000	Non-unionized	Structures and Improvements	J139	03/01/17	120	\$1,348	\$0	\$1,348	YES	\$1,146	\$1,011	\$1,078
537	90000175663	SVC8000	Non-unionized	Structures and Improvements	J139	03/01/17	120	\$9,640	\$0	\$9,640	YES	\$8,194	\$7,230	\$7,712
538	90000174540	SVC8000	Non-unionized	Structures and Improvements	J139	04/01/17	120	\$30,331	\$0	\$30,331	YES	\$26,034	\$23,001	\$24,518
539	90000181496	SVC8000	Non-unionized	Structures and Improvements	J135	04/01/17	120	\$237,608	\$0	\$237,608	YES	\$203,947	\$180,186	\$192,067
540	90000182013	SVC8000	Non-unionized	Structures and Improvements	J063	04/01/17	120	\$55,044	\$0	\$55,044	YES	\$47,246	\$41,742	\$44,494
541	90000172632	SVC8000	Non-unionized	Structures and Improvements	J139	05/01/17	120	\$13,966	\$0	\$13,966	YES	\$12,104	\$10,707	\$11,405
542	90000181493	SVC8000	Non-unionized	Structures and Improvements	J114	05/01/17	120	\$905,115	\$0	\$905,115	NO	\$784,433	\$693,921	\$739,177
543	9000018262	SVC8000	Non-unionized	Structures and Improvements	J063	05/01/17	120	\$102,991	\$0	\$102,991	YES	\$89,259	\$78,960	\$84,109
544	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	J114	07/01/87	120	\$4,920	\$0	\$4,920	NO	\$0	\$0	\$0
545	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/87	120	\$1,094	\$0	\$1,094	NO	\$0	\$0	\$0
546	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/87	120	\$1,475	\$0	\$1,475	YES	\$0	\$0	\$0
547	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	J114	07/01/88	120	\$3,051	\$0	\$3,051	NO	\$0	\$0	\$0
548	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	J139	07/01/88	120	\$256	\$0	\$256	YES	\$0	\$0	\$0
549	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J139	07/01/88	120	\$7,472	\$0	\$7,472	YES	\$0	\$0	\$0
550	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J139	07/01/88	120	\$638	\$0	\$638	YES	\$0	\$0	\$0
551	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/88	120	\$3,774	\$0	\$3,774	YES	\$0	\$0	\$0
552	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/89	120	\$400	\$0	\$400	NO	\$0	\$0	\$0
553	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J114	07/01/89	120	\$962	\$0	\$962	NO	\$0	\$0	\$0
554	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/89	120	\$25,642	\$0	\$25,642	NO	\$0	\$0	\$0
555	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/89	120	\$3,899	\$0	\$3,899	YES	\$0	\$0	\$0
556	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/90	120	\$3,361	\$0	\$3,361	NO	\$0	\$0	\$0
557	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/90	120	\$9,154	\$0	\$9,154	NO	\$0	\$0	\$0
558	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J139	07/01/90	120	\$2,970	\$0	\$2,970	YES	\$0	\$0	\$0
559	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J139	07/01/90	120	\$2,737	\$0	\$2,737	YES	\$0	\$0	\$0
560	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/90	120	\$7,439	\$0	\$7,439	YES	\$0	\$0	\$0
561	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/91	120	\$2,231	\$0	\$2,231	NO	\$0	\$0	\$0
562	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J114	07/01/91	120	\$9,017	\$0	\$9,017	NO	\$0	\$0	\$0
563	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/91	120	\$3,269	\$0	\$3,269	NO	\$0	\$0	\$0
564	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/91	120	\$2,614	\$0	\$2,614	YES	\$0	\$0	\$0
565	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/91	120	\$9,549	\$0	\$9,549	YES	\$0	\$0	\$0
566	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$1,118	\$0	\$1,118	NO	\$0	\$0	\$0
567	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$1,527	\$0	\$1,527	NO	\$0	\$0	\$0
568	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/92	120	\$1,685	\$0	\$1,685	NO	\$0	\$0	\$0
569	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$2,323	\$0	\$2,323	NO	\$0	\$0	\$0
570	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$580	\$0	\$580	NO	\$0	\$0	\$0
571	ITXFER00099	SVC8000	ANVILS/FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/92	120	\$3,349	\$0	\$3,349	YES	\$0	\$0	\$0
572	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/92	120	\$8,832	\$0	\$8,832	YES	\$0	\$0	\$0
573	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J139	07/01/92	120	\$13,336	\$0	\$13,336	YES	\$0	\$0	\$0
574	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/92	120	\$1,825	\$0	\$1,825	YES	\$0	\$0	\$0
575	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/93	120	\$975	\$0	\$975	NO	\$0	\$0	\$0
576	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/93	120	\$2,758	\$0	\$2,758	YES	\$0	\$0	\$0
577	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/93	120	\$429	\$0	\$429	YES	\$0	\$0	\$0
578	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/94	120	\$13,116	\$0	\$13,116	NO	\$0	\$0	\$0
579	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/94	120	\$5,885	\$0	\$5,885	YES	\$0	\$0	\$0
580	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/95	120	\$14,584	\$0	\$14,584	YES	\$0	\$0	\$0
581	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/96	120	\$13,815	\$0	\$13,815	YES	\$0	\$0	\$0
582	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J135	07/01/97	120	\$4,171	\$0	\$4,171	YES	\$0	\$0	\$0
583	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/97	120	\$23,557	\$0	\$23,557	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
523	90000175582	Non-utilized		Structures and Improvements	8.23%	\$1,415	(\$143)	\$1,272	\$2,344
524	90000176635	Non-utilized		Structures and Improvements	8.23%	\$6,434	(\$669)	\$5,765	\$10,197
525	90000177563	Non-utilized		Structures and Improvements	8.23%	\$1,568	(\$163)	\$1,405	\$2,485
526	90000132991	Non-utilized		Structures and Improvements	8.23%	\$0	\$7,978	\$7,978	\$0
527	90000172652	Non-utilized		Structures and Improvements	8.23%	\$12,905	(\$1,365)	\$11,539	\$20,252
528	90000174537	Non-utilized		Structures and Improvements	8.23%	\$38	(\$4)	\$34	\$60
529	90000174540	Non-utilized		Structures and Improvements	8.23%	\$273	(\$29)	\$244	\$428
530	90000176635	Non-utilized		Structures and Improvements	8.23%	\$0	\$1	\$1	\$0
531	90000177563	Non-utilized		Structures and Improvements	8.23%	\$1,015	(\$107)	\$908	\$1,592
532	90000174537	Non-utilized		Structures and Improvements	8.23%	\$149	(\$16)	\$133	\$231
533	90000174540	Non-utilized		Structures and Improvements	8.23%	\$1	(\$0)	\$1	\$1
534	90000177563	Non-utilized		Structures and Improvements	8.23%	\$30	(\$3)	\$26	\$46
535	90000174537	Non-utilized		Structures and Improvements	8.23%	\$3	(\$0)	\$2	\$4
536	90000174540	Non-utilized		Structures and Improvements	8.23%	\$89	(\$10)	\$79	\$135
537	90000177563	Non-utilized		Structures and Improvements	8.23%	\$635	(\$70)	\$564	\$964
538	90000174540	Non-utilized		Structures and Improvements	8.23%	\$2,018	(\$227)	\$1,790	\$3,053
539	90000181496	Non-utilized		Structures and Improvements	8.23%	\$15,807	(\$1,782)	\$14,025	\$23,761
540	90000182013	Non-utilized		Structures and Improvements	8.23%	\$3,662	(\$413)	\$3,249	\$5,504
541	90000172633	Non-utilized		Structures and Improvements	8.23%	\$939	(\$107)	\$831	\$1,397
542	90000181493	Non-utilized		Structures and Improvements	8.23%	\$60,834	(\$6,956)	\$53,878	\$90,511
543	90000182262	Non-utilized		Structures and Improvements	8.23%	\$6,922	(\$792)	\$6,131	\$10,299
544	ITXFER000099	GARAGE & REPAIR EQUIPMENT		Tools Shop and Garage Equipment	8.23%	\$0	\$20	\$20	\$0
545	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$4	\$4	\$0
546	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$6	\$6	\$0
547	ITXFER000099	GARAGE & REPAIR EQUIPMENT		Tools Shop and Garage Equipment	8.23%	\$0	\$14	\$14	\$0
548	ITXFER000099	MACHINE TOOLS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$1	\$1	\$0
549	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$34	\$34	\$0
550	ITXFER000099	SPECIAL MACHINES		Tools Shop and Garage Equipment	8.23%	\$0	\$3	\$3	\$0
551	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$17	\$17	\$0
552	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$2	\$2	\$0
553	ITXFER000099	SPECIAL MACHINES		Tools Shop and Garage Equipment	8.23%	\$0	\$5	\$5	\$0
554	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$133	\$133	\$0
555	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$20	\$20	\$0
556	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$19	\$19	\$0
557	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$53	\$53	\$0
558	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$17	\$17	\$0
559	ITXFER000099	SPECIAL MACHINES		Tools Shop and Garage Equipment	8.23%	\$0	\$16	\$16	\$0
560	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$43	\$43	\$0
561	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$14	\$14	\$0
562	ITXFER000099	SPECIAL MACHINES		Tools Shop and Garage Equipment	8.23%	\$0	\$57	\$57	\$0
563	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$21	\$21	\$0
564	ITXFER000099	CRANES & HOISTING EQUIPMENT		Tools Shop and Garage Equipment	8.23%	\$0	\$17	\$17	\$0
565	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$61	\$61	\$0
566	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$8	\$8	\$0
567	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$11	\$11	\$0
568	ITXFER000099	GARAGE & REPAIR EQUIPMENT		Tools Shop and Garage Equipment	8.23%	\$0	\$12	\$12	\$0
569	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$16	\$16	\$0
570	ITXFER000099	MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$4	\$4	\$0
571	ITXFER000099	ANVILS, FORGES & SMITHING EQUIPMENT		Tools Shop and Garage Equipment	8.23%	\$0	\$23	\$23	\$0
572	ITXFER000099	CRANES & HOISTING EQUIPMENT		Tools Shop and Garage Equipment	8.23%	\$0	\$61	\$61	\$0
573	ITXFER000099	SPECIAL MACHINES		Tools Shop and Garage Equipment	8.23%	\$0	\$92	\$92	\$0
574	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$13	\$13	\$0
575	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$7	\$7	\$0
576	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$21	\$21	\$0
577	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$3	\$3	\$0
578	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$106	\$106	\$0
579	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$47	\$47	\$0
580	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$126	\$126	\$0
581	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$127	\$127	\$0
582	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$41	\$41	\$0
583	ITXFER000099	TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equipment	8.23%	\$0	\$231	\$231	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
523	90000175582	SVC8000	Non-united	Structures and Improvements
524	90000176635	SVC8000	Non-united	Structures and Improvements
525	90000177563	SVC8000	Non-united	Structures and Improvements
526	90000152991	SVC8000	Non-united	Structures and Improvements
527	90000172632	SVC8000	Non-united	Structures and Improvements
528	90000174537	SVC8000	Non-united	Structures and Improvements
529	90000174540	SVC8000	Non-united	Structures and Improvements
530	90000176635	SVC8000	Non-united	Structures and Improvements
531	90000177563	SVC8000	Non-united	Structures and Improvements
532	90000174537	SVC8000	Non-united	Structures and Improvements
533	90000174540	SVC8000	Non-united	Structures and Improvements
534	90000177563	SVC8000	Non-united	Structures and Improvements
535	90000174537	SVC8000	Non-united	Structures and Improvements
536	90000174540	SVC8000	Non-united	Structures and Improvements
537	90000177563	SVC8000	Non-united	Structures and Improvements
538	90000174540	SVC8000	Non-united	Structures and Improvements
539	90000181496	SVC8000	Non-united	Structures and Improvements
540	90000182013	SVC8000	Non-united	Structures and Improvements
541	90000172633	SVC8000	Non-united	Structures and Improvements
542	90000181493	SVC8000	Non-united	Structures and Improvements
543	90000182262	SVC8000	Non-united	Structures and Improvements
544	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment
545	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
546	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
547	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment
548	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment
549	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
550	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment
551	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
552	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
553	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment
554	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
555	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
556	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
557	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
558	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
559	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment
560	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
561	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
562	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment
563	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
564	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment
565	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
566	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
567	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
568	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment
569	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
570	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
571	ITXFER00099	SVC8000	ANVILS FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment
572	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment
573	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment
574	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
575	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
576	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
577	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
578	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
579	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
580	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
581	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
582	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
583	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Gas			Distribution			Less IFA Salary & Wage Allocator		
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Test Year Rent	Test Year Rent	Test Year Rent
523	90000175582	SVC8000	Non-united	Structures and Improvements	1.5316%	\$19	\$36	3.7985%	\$48	\$89	\$89	\$89	\$19
524	90000176635	SVC8000	Non-united	Structures and Improvements	1.5316%	\$88	\$156	3.7985%	\$219	\$387	\$387	\$387	\$83
525	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$22	\$38	3.7985%	\$53	\$94	\$94	\$94	\$20
526	90000152991	SVC8000	Non-united	Structures and Improvements	2.8497%	\$227	\$0	8.5686%	\$668	\$0	\$0	\$0	\$91
527	90000172632	SVC8000	Non-united	Structures and Improvements	4.0899%	\$472	\$827	9.6901%	\$1,118	\$1,961	\$1,961	\$1,961	\$421
528	90000174537	SVC8000	Non-united	Structures and Improvements	1.6673%	\$1	\$1	3.7985%	\$1	\$1	\$1	\$1	\$2
529	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$4	\$7	3.7985%	\$9	\$16	\$16	\$16	\$3
530	90000176635	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
531	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$14	\$24	3.7985%	\$34	\$60	\$60	\$60	\$13
532	90000174537	SVC8000	Non-united	Structures and Improvements	1.6673%	\$2	\$4	3.7985%	\$5	\$8	\$8	\$8	\$2
533	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
534	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$1	3.7985%	\$1	\$2	\$2	\$2	\$0
535	90000174537	SVC8000	Non-united	Structures and Improvements	1.6673%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
536	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$1	\$2	3.7985%	\$3	\$5	\$5	\$5	\$1
537	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$9	\$15	3.7985%	\$21	\$37	\$37	\$37	\$8
538	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$27	\$46	3.7985%	\$68	\$115	\$115	\$115	\$25
539	90000181496	SVC8000	Non-united	Structures and Improvements	1.6673%	\$234	\$396	3.7985%	\$476	\$806	\$806	\$806	\$175
540	90000182013	SVC8000	Non-united	Structures and Improvements	4.0899%	\$133	\$225	9.6901%	\$315	\$533	\$533	\$533	\$116
541	90000172633	SVC8000	Non-united	Structures and Improvements	1.5316%	\$13	\$21	3.7985%	\$32	\$53	\$53	\$53	\$12
542	90000181493	SVC8000	Non-united	Structures and Improvements	6.2600%	\$3,373	\$5,666	0.0000%	\$0	\$0	\$0	\$0	\$0
543	90000182262	SVC8000	Non-united	Structures and Improvements	4.0899%	\$251	\$421	9.6901%	\$594	\$998	\$998	\$998	\$217
544	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
545	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
546	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
547	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
548	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
549	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
550	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
551	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
552	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
553	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
554	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$8	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
555	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
556	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
557	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
558	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
559	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
560	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$2	\$2	\$2	\$0
561	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
562	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	6.2600%	\$4	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
563	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
564	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
565	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$2	\$2	\$2	\$0
566	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
568	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
569	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
570	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
571	1TXFER00099	SVC8000	ANVILS FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
572	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$2	\$2	\$2	\$0
573	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$4	\$4	\$4	\$4	\$0
574	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
575	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
577	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
578	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$7	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
579	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$2	\$2	\$2	\$0
580	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$2	\$0	3.7985%	\$5	\$5	\$5	\$5	\$1
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$2	\$0	3.7985%	\$5	\$5	\$5	\$5	\$1
582	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.6673%	\$1	\$0	3.7985%	\$1	\$1	\$1	\$1	\$0
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$4	\$0	3.7985%	\$9	\$9	\$9	\$9	\$1

09/01/18 08/31/19 27.32%

The Narragansett Electric Company db/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N	Project Description	Account Description	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
523	90000175582	SVC8000	Non-united	Structures and Improvements	\$119	468	49.95%	\$11,706	\$12,458	\$12,759	\$12,609	\$3,445
524	90000176635	SVC8000	Non-united	Structures and Improvements	\$524	468	49.95%	\$50,934	\$52,898	\$54,206	\$53,552	\$14,630
525	90000177563	SVC8000	Non-united	Structures and Improvements	\$128	468	49.95%	\$12,412	\$12,890	\$13,209	\$13,050	\$3,566
526	90000132991	SVC8000	Non-united	Structures and Improvements	\$576	468	49.95%	(\$118,198)	(\$354,839)	(\$354,839)	(\$354,839)	(\$96,942)
527	90000172652	SVC8000	Non-united	Structures and Improvements	\$2,658	468	49.95%	\$101,057	\$104,952	\$107,549	\$106,250	\$29,028
528	90000174537	SVC8000	Non-united	Structures and Improvements	\$3	468	49.95%	\$297	\$309	\$317	\$313	\$85
529	90000174540	SVC8000	Non-united	Structures and Improvements	\$22	468	49.95%	\$2,139	\$2,221	\$2,276	\$2,248	\$614
530	90000176635	SVC8000	Non-united	Structures and Improvements	\$0	468	49.95%	(\$0)	(\$26)	(\$26)	(\$26)	(\$7)
531	90000177563	SVC8000	Non-united	Structures and Improvements	\$82	468	49.95%	\$7,951	\$8,258	\$8,462	\$8,360	\$2,384
532	90000174537	SVC8000	Non-united	Structures and Improvements	\$11	468	49.95%	\$1,156	\$1,201	\$1,230	\$1,215	\$332
533	90000174540	SVC8000	Non-united	Structures and Improvements	\$53	468	49.95%	\$5	\$5	\$6	\$6	\$2
534	90000177563	SVC8000	Non-united	Structures and Improvements	\$2	468	49.95%	\$230	\$239	\$244	\$242	\$66
535	90000174537	SVC8000	Non-united	Structures and Improvements	\$0	468	49.95%	\$20	\$20	\$21	\$21	\$6
536	90000174540	SVC8000	Non-united	Structures and Improvements	\$7	468	49.95%	\$673	\$699	\$716	\$708	\$193
537	90000177563	SVC8000	Non-united	Structures and Improvements	\$50	468	49.95%	\$4,815	\$5,001	\$5,124	\$5,062	\$1,383
538	90000174540	SVC8000	Non-united	Structures and Improvements	\$158	468	49.95%	\$15,150	\$15,734	\$16,123	\$15,929	\$4,352
539	90000181496	SVC8000	Non-united	Structures and Improvements	\$1,107	468	49.95%	\$118,681	\$123,256	\$126,305	\$124,780	\$34,090
540	90000182013	SVC8000	Non-united	Structures and Improvements	\$732	468	49.95%	\$27,494	\$28,553	\$29,260	\$28,906	\$7,897
541	90000172633	SVC8000	Non-united	Structures and Improvements	\$73	468	49.95%	\$6,976	\$7,245	\$7,424	\$7,334	\$2,004
542	90000181493	SVC8000	Non-united	Structures and Improvements	\$0	468	49.95%	\$452,090	\$469,514	\$481,130	\$475,322	\$129,588
543	90000182262	SVC8000	Non-united	Structures and Improvements	\$1,375	468	49.95%	\$51,442	\$53,425	\$54,747	\$54,086	\$14,776
544	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$3,974	\$4,100	\$4,037	\$1,103
545	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$883	\$911	\$911	\$897	\$245
546	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$1,191	\$1,229	\$1,210	\$331
547	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$2,386	\$2,464	\$2,425	\$663
548	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$200	\$206	\$203	\$55
549	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$5,843	\$6,035	\$5,939	\$1,623
550	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$499	\$515	\$507	\$138
551	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$2,952	\$3,049	\$3,000	\$820
552	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$302	\$313	\$307	\$84
553	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$728	\$752	\$740	\$202
554	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$19,396	\$20,064	\$19,725	\$5,389
555	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$2,949	\$3,049	\$2,999	\$819
556	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$2,456	\$2,542	\$2,499	\$683
557	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$6,690	\$6,924	\$6,807	\$1,860
558	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$2,170	\$2,247	\$2,208	\$603
559	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$2,000	\$2,070	\$2,035	\$560
560	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$5,436	\$5,627	\$5,532	\$1,511
561	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$1,573	\$1,630	\$1,602	\$438
562	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$6,358	\$6,590	\$6,474	\$1,769
563	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$2,305	\$2,389	\$2,347	\$641
564	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$1,843	\$1,910	\$1,876	\$513
565	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2	84	0.00%	\$0	\$6,733	\$6,978	\$6,856	\$1,873
566	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$759	\$788	\$774	\$211
567	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$1,037	\$1,076	\$1,057	\$289
568	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$1,145	\$1,188	\$1,166	\$319
569	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$1,578	\$1,638	\$1,608	\$439
570	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$394	\$409	\$401	\$110
571	ITXFER000099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$2,275	\$2,361	\$2,318	\$633
572	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$2	84	0.00%	\$0	\$6,001	\$6,228	\$6,115	\$1,671
573	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$3	84	0.00%	\$0	\$9,062	\$9,404	\$9,233	\$2,522
574	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$1,240	\$1,287	\$1,264	\$345
575	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$638	\$663	\$650	\$178
576	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$1,803	\$1,874	\$1,838	\$502
577	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$280	\$291	\$286	\$78
578	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	84	0.00%	\$0	\$8,240	\$8,576	\$8,408	\$2,297
579	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2	84	0.00%	\$0	\$3,697	\$3,848	\$3,772	\$1,031
580	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$4	84	0.00%	\$0	\$8,788	\$9,162	\$8,975	\$2,452
581	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$4	84	0.00%	\$0	\$7,970	\$8,325	\$8,147	\$2,226
582	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1	84	0.00%	\$0	\$2,300	\$2,407	\$2,353	\$643
583	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$8	84	0.00%	\$0	\$12,986	\$13,590	\$13,288	\$3,630

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

		09/01/2018		08/31/2019		Average		Book Tax		Cash to Book		Return on	
		Balance		Balance		Balance		Balance		Tax Difference		Accum Taxes	
Line	Workorder	estmt	Ni	Project Description	Account Description	09/01/2018	08/31/2019	Average	Book Tax	Cash to Book	Tax Difference	Return on	Accum Taxes
523	90000175582	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$5,078	\$7,422	\$6,250	\$1,707	\$1,707	\$1,737	\$143	\$143
524	90000176635	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$18,695	\$28,893	\$23,794	\$6,501	\$8,130	\$8,130	\$669	\$669
525	90000177563	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$4,556	\$7,041	\$5,798	\$1,584	\$1,584	\$1,584	\$163	\$163
526	90000132991	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
527	90000176632	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$35,407	\$55,659	\$45,523	\$12,437	\$12,437	\$16,591	\$1,365	\$1,365
528	90000174537	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$104	\$164	\$134	\$37	\$49	\$49	\$4	\$4
529	90000174540	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$749	\$1,177	\$963	\$263	\$351	\$351	\$29	\$29
530	90000176635	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531	90000177563	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$2,786	\$4,378	\$3,582	\$979	\$1,305	\$1,305	\$107	\$107
532	90000174537	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$386	\$617	\$501	\$137	\$195	\$195	\$16	\$16
533	90000174540	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$2	\$3	\$2	\$1	\$1	\$1	\$0	\$0
534	90000177563	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$77	\$123	\$100	\$27	\$39	\$39	\$3	\$3
535	90000174537	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$6	\$10	\$8	\$2	\$3	\$3	\$0	\$0
536	90000174540	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$202	\$337	\$270	\$74	\$120	\$120	\$10	\$10
537	90000177563	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$1,446	\$2,410	\$1,928	\$327	\$856	\$856	\$70	\$70
538	90000174540	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$4,297	\$7,350	\$5,814	\$1,588	\$2,763	\$2,763	\$227	\$227
539	90000181496	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$33,661	\$57,422	\$45,542	\$12,442	\$21,648	\$21,648	\$1,782	\$1,782
540	90000182013	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$7,798	\$13,302	\$10,550	\$2,882	\$5,015	\$5,015	\$413	\$413
541	90000172633	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$1,862	\$3,259	\$2,560	\$700	\$1,304	\$1,304	\$107	\$107
542	90000181493	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$120,682	\$211,193	\$165,938	\$45,334	\$84,524	\$84,524	\$6,956	\$6,956
543	90000182262	SVC8000	Non-utilized	Structures and Improvements	Structures and Improvements	\$13,732	\$24,031	\$18,882	\$5,158	\$9,618	\$9,618	\$792	\$792
544	1TXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$4,920	\$1,094	\$4,920	\$1,344	\$1,344	\$1,344	\$20	\$20
545	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$1,094	\$1,094	\$1,094	\$299	\$299	\$299	\$54	\$54
546	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$1,475	\$1,475	\$1,475	\$403	\$403	\$403	\$60	\$60
547	1TXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$3,051	\$3,051	\$3,051	\$834	\$834	\$834	\$144	\$144
548	1TXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$256	\$256	\$256	\$70	\$70	\$70	\$11	\$11
549	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$7,472	\$7,472	\$7,472	\$2,041	\$4,199	\$4,199	\$344	\$344
550	1TXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$638	\$638	\$638	\$174	\$836	\$836	\$53	\$53
551	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$3,774	\$3,774	\$3,774	\$1,031	\$2,121	\$2,121	\$171	\$171
552	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$400	\$400	\$400	\$109	\$25	\$25	\$2	\$2
553	1TXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$962	\$962	\$962	\$263	\$601	\$601	\$55	\$55
554	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$25,642	\$25,642	\$25,642	\$7,006	\$1,617	\$1,617	\$133	\$133
555	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$3,899	\$3,899	\$3,899	\$1,065	\$2,464	\$2,464	\$20	\$20
556	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$3,361	\$3,361	\$3,361	\$918	\$235	\$235	\$19	\$19
557	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$9,154	\$9,154	\$9,154	\$2,501	\$641	\$641	\$53	\$53
558	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$2,970	\$2,970	\$2,970	\$811	\$208	\$208	\$17	\$17
559	1TXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$2,737	\$2,737	\$2,737	\$748	\$192	\$192	\$16	\$16
560	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$7,439	\$7,439	\$7,439	\$2,032	\$521	\$521	\$43	\$43
561	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$2,231	\$2,231	\$2,231	\$610	\$172	\$172	\$14	\$14
562	1TXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$9,017	\$9,017	\$9,017	\$2,464	\$695	\$695	\$57	\$57
563	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$3,269	\$3,269	\$3,269	\$893	\$252	\$252	\$21	\$21
564	1TXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$2,614	\$2,614	\$2,614	\$714	\$201	\$201	\$17	\$17
565	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$9,549	\$9,549	\$9,549	\$2,609	\$736	\$736	\$61	\$61
566	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$1,118	\$1,118	\$1,118	\$305	\$94	\$94	\$8	\$8
567	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$1,527	\$1,527	\$1,527	\$417	\$128	\$128	\$11	\$11
568	1TXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$1,685	\$1,685	\$1,685	\$460	\$142	\$142	\$12	\$12
569	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$2,323	\$2,323	\$2,323	\$635	\$195	\$195	\$16	\$16
570	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$580	\$580	\$580	\$158	\$49	\$49	\$4	\$4
571	1TXFER000099	SVC8000	ANVILS FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$3,349	\$3,349	\$3,349	\$915	\$281	\$281	\$23	\$23
572	1TXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$8,832	\$8,832	\$8,832	\$2,413	\$742	\$742	\$61	\$61
573	1TXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$13,336	\$13,336	\$13,336	\$3,644	\$1,121	\$1,121	\$92	\$92
574	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$1,825	\$1,825	\$1,825	\$499	\$153	\$153	\$13	\$13
575	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$975	\$975	\$975	\$266	\$89	\$89	\$7	\$7
576	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$2,758	\$2,758	\$2,758	\$753	\$251	\$251	\$21	\$21
577	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$429	\$429	\$429	\$117	\$39	\$39	\$3	\$3
578	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$13,116	\$13,116	\$13,116	\$3,583	\$1,286	\$1,286	\$106	\$106
579	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$5,885	\$5,885	\$5,885	\$1,608	\$577	\$577	\$47	\$47
580	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$14,584	\$14,584	\$14,584	\$3,984	\$1,532	\$1,532	\$126	\$126
581	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$13,815	\$13,815	\$13,815	\$3,774	\$1,548	\$1,548	\$127	\$127
582	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$4,171	\$4,171	\$4,171	\$1,140	\$497	\$497	\$41	\$41
583	1TXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	Tools Shop and Garage Equipment	\$23,557	\$23,557	\$23,557	\$6,436	\$2,805	\$2,805	\$231	\$231

27.32%

08/31/19

09/01/18

8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18															08/31/2019														
Line	Work order	estment N:	Project Description	Account Description	Bill Pool	Date	In Service	Amortization	Inception to	Adjustments	HTY Spend	NECO	Balance	Average															
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	06/17/03	120		\$9,040	\$0	\$9,040	YES	\$0	\$0															
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	12/31/03	120		\$80,414	\$0	\$80,414	YES	\$0	\$0															
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	12/31/03	120		\$37,482	\$0	\$37,482	YES	\$0	\$0															
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	05/17/04	120		\$4,200	\$0	\$4,200	YES	\$0	\$0															
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	06/17/04	120		\$4,980	\$0	\$4,980	YES	\$0	\$0															
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	12/17/04	120		\$500,899	\$0	\$500,899	YES	\$0	\$0															
590	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J139	07/24/05	120		\$2,550	\$0	\$2,550	YES	\$0	\$0															
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	11/22/05	120		\$5,954	\$0	\$5,954	YES	\$0	\$0															
592	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	J139	05/01/06	120		\$4,362	\$0	\$4,362	YES	\$0	\$0															
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	07/01/06	120		\$3,358	\$0	\$3,358	YES	\$0	\$0															
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	07/01/06	120		\$5,296	\$0	\$5,296	YES	\$0	\$0															
595	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	J139	12/01/06	120		\$25,883	\$0	\$25,883	YES	\$0	\$0															
596	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment	J139	06/01/07	120		\$553	\$0	\$553	YES	\$0	\$0															
597	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	10/01/08	120		\$81,633	\$0	\$81,633	YES	\$680	\$0															
598	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	J139	01/31/09	120		\$17,352	\$0	\$17,352	YES	\$723	\$0															
599	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	06/30/10	120		\$311,717	\$0	\$311,717	YES	\$57,148	\$25,976															
600	9000007933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	G012	07/01/10	120		\$268,088	\$0	\$268,088	YES	\$49,150	\$35,745															
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/12	120		\$18,797	\$0	\$18,797	YES	\$7,206	\$5,326															
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	08/01/12	120		\$9,038	\$0	\$9,038	YES	\$3,540	\$2,636															
603	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$294,748	\$0	\$294,748	YES	\$15,443	\$85,968															
604	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$8,203	\$0	\$8,203	YES	\$3,213	\$2,993															
605	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$20,813	\$0	\$20,813	YES	\$8,152	\$6,071															
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$9,165	\$0	\$9,165	YES	\$3,590	\$2,673															
607	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$12,109	\$0	\$12,109	YES	\$4,743	\$3,532															
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$3,347	\$0	\$3,347	YES	\$1,311	\$976															
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120		\$1,525	\$0	\$1,525	YES	\$597	\$445															
610	Total								\$476,119,248	\$0	\$476,119,248		\$62,437,145	\$47,112,122															
611	Check								\$476,119,248																				
612	Difference																												

Line	Work order	estment N:	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
584	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$65	\$65	\$0
585	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$599	\$599	\$0
586	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$279	\$279	\$0
587	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$31	\$31	\$0
588	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$37	\$37	\$0
589	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$3,888	\$3,888	\$0
590	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$20	\$20	\$0
591	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$48	\$48	\$0
592	IT\XFERO0099	SYVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$35	\$35	\$0
593	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$27	\$27	\$0
594	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$43	\$43	\$0
595	IT\XFERO0099	SYVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$217	\$217	\$0
596	IT\XFERO0099	SYVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment	8.2.23%	\$0	\$5	\$5	\$0
597	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$28	\$727	\$755	\$680
598	IT\XFERO0099	SYVC8000	GENERATOR	Tools Shop and Garage Equipment	8.2.23%	\$30	\$148	\$178	\$723
599	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$3,421	\$1,969	\$5,390	\$31,172
600	90000097933	SYVC8000	GENERAL PLANT \$20,000.00 OR >	Tools Shop and Garage Equipment	8.2.23%	\$2,942	\$1,694	\$4,636	\$26,809
601	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$516	\$46	\$562	\$1,880
602	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$254	\$20	\$275	\$945
603	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$8,288	\$664	\$8,953	\$29,475
604	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$231	\$18	\$249	\$820
605	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$585	\$47	\$632	\$2,081
606	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$298	\$21	\$278	\$917
607	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$340	\$27	\$368	\$1,211
608	IT\XFERO0099	SYVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$94	\$8	\$102	\$355
609	IT\XFERO0099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.2.23%	\$53	\$3	\$56	\$153
610	Total					\$4,507,952	\$1,403,134	\$5,911,086	\$15,303,279
611	Check								
612	Difference								

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
590	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
592	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
595	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment
596	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment
597	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
598	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment
599	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
600	9000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
603	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
604	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
605	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
607	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment
610	Total			
611	Check			
612	Difference			

The Narragansett Electric Company db/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Gas			Distribution			
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Test Year Rent Less IFA Salary & Wage Allocator
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$3	\$0	9.6901%	\$6	\$0	\$1
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$9	\$0	3.7985%	\$23	\$0	\$3
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$11	\$0	9.6901%	\$27	\$0	\$4
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$1	\$0	9.6901%	\$3	\$0	\$0
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$2	\$0	9.6901%	\$4	\$0	\$0
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$60	\$0	3.7985%	\$148	\$0	\$20
590	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0
592	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$1	\$0	9.6901%	\$3	\$0	\$0
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$2	\$0	9.6901%	\$4	\$0	\$1
595	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	1.5316%	\$3	\$0	3.7985%	\$8	\$0	\$1
596	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0
597	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$31	\$28	9.6901%	\$73	\$66	\$19
598	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	1.5316%	\$3	\$11	3.7985%	\$7	\$27	\$5
599	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$220	\$1,275	9.6901%	\$322	\$3,021	\$484
600	9000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	2.8497%	\$132	\$764	8.5686%	\$388	\$2,125	\$343
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$9	\$29	3.7985%	\$21	\$71	\$13
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$4	\$14	3.7985%	\$10	\$34	\$6
603	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	4.0899%	\$366	\$1,205	9.6901%	\$868	\$2,856	\$509
604	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	4.0899%	\$10	\$34	9.6901%	\$24	\$79	\$14
605	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	4.0899%	\$26	\$85	9.6901%	\$61	\$202	\$36
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	4.0899%	\$11	\$37	9.6901%	\$27	\$89	\$16
607	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	4.0899%	\$15	\$50	9.6901%	\$36	\$117	\$21
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$4	\$14	9.6901%	\$10	\$32	\$6
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	4.0899%	\$2	\$6	9.6901%	\$4	\$15	\$3
610	Total					\$59,158	\$265,482		\$119,838	\$615,597	\$100,460
611	Check										
612	Difference										
					Gas	324,640		Distribution		634,974	

Line	Work order	Estimant N°	Project Description	Account Description	Total	Amortization		Bonus	Bonus Depreciation		09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax
						Period	Rate							
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$5	84	46.14%		\$4,171	\$6,106	\$6,231	\$6,169	\$6,185	\$1,685
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$20	84	46.14%		\$37,103	\$53,206	\$54,316	\$53,761	\$54,688	\$14,688
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$23	84	46.14%		\$17,294	\$24,800	\$25,318	\$25,059	\$26,846	\$6,846
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3	84	46.14%		\$1,938	\$2,779	\$2,837	\$2,808	\$2,767	\$767
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3	84	46.14%		\$2,298	\$3,295	\$3,364	\$3,329	\$910	
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$126	84	46.14%		\$231,111	\$324,499	\$331,417	\$327,958	\$329,598	\$89,598
590	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$1	84	46.14%		\$1,177	\$1,652	\$1,687	\$1,670	\$1,670	\$456
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2	84	46.14%		\$2,747	\$3,775	\$3,857	\$3,816	\$3,816	\$1,043
592	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$1	84	46.14%		\$20,113	\$22,765	\$22,826	\$22,796	\$22,796	\$764
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2	84	46.14%		\$1,549	\$2,129	\$2,175	\$2,152	\$2,152	\$588
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$4	84	46.14%		\$2,443	\$3,367	\$3,431	\$3,394	\$3,394	\$927
595	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$7	84	46.14%		\$1,142	\$1,653	\$1,641	\$1,622	\$1,622	\$4,435
596	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment	\$0	84	46.14%		\$255	\$343	\$350	\$347	\$347	\$95
597	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$120	84	46.14%		\$37,665	\$48,375	\$49,502	\$48,959	\$49,370	\$13,370
598	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	\$30	84	46.14%		\$8,066	\$10,283	\$10,522	\$10,402	\$10,402	\$2,842
599	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,059	84	46.14%		\$143,824	\$180,416	\$184,721	\$182,506	\$184,878	\$49,878
600	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	\$2,170	84	46.14%		\$123,694	\$155,165	\$158,867	\$157,016	\$162,897	\$42,897
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$80	84	46.14%		\$8,713	\$10,360	\$10,620	\$10,490	\$10,490	\$2,866
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$39	84	46.14%		\$4,170	\$4,981	\$5,106	\$5,044	\$5,044	\$1,378
603	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$3,215	84	46.14%		\$135,995	\$162,454	\$166,524	\$164,489	\$164,938	\$44,938
604	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$89	84	46.14%		\$3,785	\$4,521	\$4,635	\$4,578	\$4,521	\$1,251
605	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$227	84	46.14%		\$9,603	\$11,472	\$11,759	\$11,615	\$11,759	\$3,173
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$100	84	46.14%		\$4,229	\$5,052	\$5,178	\$5,115	\$5,178	\$1,397
607	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$132	84	46.14%		\$5,587	\$6,674	\$6,841	\$6,758	\$6,841	\$1,846
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$37	84	46.14%		\$1,544	\$1,845	\$1,891	\$1,868	\$1,891	\$510
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$17	84	46.14%		\$704	\$841	\$862	\$851	\$851	\$233
610	Total				\$634,974				\$91,716,130	\$357,563,541	\$364,038,224	\$360,800,882	\$98,570,801	
611	Check													
612	Difference													

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	J139	07/01/97	120	\$2,600	\$0	\$2,600	YES	\$0	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	12/20/02	120	\$48,803	\$0	\$48,803	YES	\$0	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	08/26/04	120	\$560,942	\$0	\$560,942	YES	\$0	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	10/31/04	120	\$10,055	\$0	\$10,055	YES	\$0	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	04/23/05	120	\$86,734	\$0	\$86,734	YES	\$0	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	05/19/06	120	\$4,520	\$0	\$4,520	YES	\$0	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	09/01/06	120	\$103,619	\$0	\$103,619	YES	\$0	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION FOP	Communication Equipment	J139	12/01/06	120	\$40,743	\$0	\$40,743	YES	\$0	\$0	\$0
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	09/01/09	120	\$114,338	\$0	\$114,338	YES	\$0	\$0	\$0
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	03/01/10	120	\$738,816	\$0	\$738,816	YES	\$36,941	\$0	\$18,470
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	08/01/12	120	\$1,001	\$0	\$1,001	YES	\$292	\$192	\$242
12	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$3,658	\$0	\$3,658	YES	\$1,555	\$1,189	\$1,372
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$18,292	\$0	\$18,292	YES	\$7,774	\$5,945	\$6,859
14	9000098635	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	J063	12/01/13	120	\$7,317	\$0	\$7,317	YES	\$3,110	\$2,378	\$2,744
15	9000098633	SVC8000	BUILDING CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$11,096	\$0	\$11,096	YES	\$4,716	\$3,606	\$4,161
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$10,975	\$0	\$10,975	YES	\$4,664	\$3,567	\$4,116
17	9000098634	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754	YES	\$2,445	\$1,870	\$2,158
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$11,507	\$0	\$11,507	YES	\$4,891	\$3,740	\$4,315
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	J063	12/01/13	120	\$2,301	\$0	\$2,301	YES	\$978	\$748	\$863
20	9000098634	SVC8000	BUILDING CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,223	\$0	\$12,223	YES	\$5,195	\$3,972	\$4,584
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754	YES	\$2,445	\$1,870	\$2,158
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	J063	12/01/13	120	\$161,102	\$0	\$161,102	YES	\$68,468	\$52,358	\$60,413
23	9000098635	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070	YES	\$2,580	\$1,973	\$2,276
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,840	\$0	\$30,840	YES	\$13,107	\$10,023	\$11,565
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	J063	12/01/13	120	\$2,428	\$0	\$2,428	YES	\$1,032	\$789	\$911
26	9000098635	SVC8000	BUILDING CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,895	\$0	\$12,895	YES	\$5,480	\$4,191	\$4,836
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070	YES	\$2,580	\$1,973	\$2,276
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	J063	12/01/13	120	\$218,519	\$0	\$218,519	YES	\$92,871	\$71,019	\$81,945
29	9000098636	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$15,339	\$0	\$15,339	YES	\$6,519	\$4,985	\$5,752
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,157	\$0	\$30,157	YES	\$12,817	\$9,801	\$11,309
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936	YES	\$2,523	\$1,929	\$2,226
32	9000098636	SVC8000	BUILDING CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$47,485	\$0	\$47,485	YES	\$20,181	\$15,433	\$17,807
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936	YES	\$2,523	\$1,929	\$2,226
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	J063	12/01/13	120	\$213,685	\$0	\$213,685	YES	\$90,816	\$69,448	\$80,132
35	9000098638	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$9,903	\$0	\$9,903	YES	\$4,209	\$3,218	\$3,713
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$12,873	\$0	\$12,873	YES	\$5,471	\$4,184	\$4,828
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951	YES	\$2,104	\$1,609	\$1,857
38	9000098638	SVC8000	BUILDING CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951	YES	\$2,104	\$1,609	\$1,857
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$2,971	\$0	\$2,971	YES	\$1,263	\$966	\$1,114
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	J063	12/01/13	120	\$108,928	\$0	\$108,928	YES	\$46,295	\$35,402	\$40,848
41	9000098638	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$38,634	\$0	\$38,634	YES	\$16,419	\$12,556	\$14,488
42	9000098721	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$16,225	\$0	\$16,225	YES	\$6,895	\$5,273	\$6,084
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$34,944	\$0	\$34,944	YES	\$14,851	\$11,357	\$13,104
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878	YES	\$2,923	\$2,235	\$2,579
45	9000098721	SVC8000	BUILDING CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$5,023	\$0	\$5,023	YES	\$2,385	\$1,783	\$2,063
46	9000098721	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878	YES	\$2,923	\$2,235	\$2,579
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802	YES	\$52,616	\$40,236	\$46,426
48	9000098721	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802	YES	\$52,616	\$40,236	\$46,426
49	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	G012	06/01/17	120	\$3,384	\$0	\$3,384	YES	\$2,623	\$2,284	\$2,454
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements	G012	07/01/11	120	\$78,019	\$0	\$78,019	YES	\$14,304	\$6,502	\$10,403
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	G012	07/01/11	120	\$23,213	\$0	\$23,213	YES	\$4,256	\$1,934	\$3,095
52	9000098936	SVC8000	Wire & Cable	Improvements	G012	07/01/11	120	\$253	\$0	\$253	YES	\$46	\$21	\$34
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J135	07/01/87	120	\$1,462	\$0	\$1,462	YES	\$0	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	06/17/03	120	\$7,784	\$0	\$7,784	YES	\$0	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	08/17/03	120	\$11,008	\$0	\$11,008	YES	\$0	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	04/17/04	120	\$21,599	\$0	\$21,599	YES	\$0	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	06/17/04	120	\$7,219	\$0	\$7,219	YES	\$0	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	10/31/04	120	\$684	\$0	\$684	YES	\$0	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	03/31/05	120	\$5,326	\$0	\$5,326	YES	\$0	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Communication Equipment	J063	05/31/05	120	\$33,531	\$0	\$33,531	YES	\$0	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/00	120	\$145,055.42	\$0	\$145,055.42	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	8.23%	\$1,520	\$1,105	(\$415)	\$1,105	\$36,941
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	8.23%	\$20	(\$5)	(\$25)	\$14	\$1,100
12	90000098633	SVC8000	BATTERY	Communication Equipment	8.23%	\$113	\$86	(\$27)	\$86	\$366
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$565	\$432	(\$133)	\$432	\$1,829
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	8.23%	\$226	\$173	(\$53)	\$173	\$732
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$342	\$262	(\$81)	\$262	\$1,110
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$339	\$259	(\$80)	\$259	\$1,098
17	90000098634	SVC8000	BATTERY	Communication Equipment	8.23%	\$178	\$136	(\$42)	\$136	\$575
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$355	\$272	(\$84)	\$272	\$1,151
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	8.23%	\$71	\$54	(\$17)	\$54	\$230
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$377	\$288	(\$89)	\$288	\$1,222
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$178	\$136	(\$42)	\$136	\$575
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	8.23%	\$4,972	\$3,802	(\$1,170)	\$3,802	\$16,110
23	90000098635	SVC8000	BATTERY	Communication Equipment	8.23%	\$187	\$143	(\$44)	\$143	\$607
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$952	\$728	(\$224)	\$728	\$3,084
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	8.23%	\$75	\$57	(\$18)	\$57	\$243
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$398	\$304	(\$94)	\$304	\$1,290
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$187	\$143	(\$44)	\$143	\$607
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	8.23%	\$6,744	\$5,157	(\$1,587)	\$5,157	\$21,852
29	90000098636	SVC8000	BATTERY	Communication Equipment	8.23%	\$473	\$362	(\$111)	\$362	\$1,534
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$931	\$712	(\$219)	\$712	\$3,016
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	8.23%	\$183	\$140	(\$43)	\$140	\$594
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$1,466	\$1,121	(\$345)	\$1,121	\$4,749
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$183	\$140	(\$43)	\$140	\$594
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	8.23%	\$6,595	\$5,043	(\$1,552)	\$5,043	\$21,368
35	90000098638	SVC8000	BATTERY	Communication Equipment	8.23%	\$306	\$234	(\$72)	\$234	\$990
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$397	\$304	(\$93)	\$304	\$1,287
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	8.23%	\$153	\$117	(\$36)	\$117	\$495
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$153	\$117	(\$36)	\$117	\$495
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$92	\$70	(\$22)	\$70	\$297
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	8.23%	\$3,362	\$2,571	(\$791)	\$2,571	\$10,893
41	90000098638	SVC8000	TOWER	Communication Equipment	8.23%	\$1,192	\$912	(\$281)	\$912	\$3,863
42	90000098721	SVC8000	BATTERY	Communication Equipment	8.23%	\$501	\$383	(\$118)	\$383	\$1,622
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	8.23%	\$1,078	\$825	(\$254)	\$825	\$3,494
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	8.23%	\$212	\$162	(\$50)	\$162	\$688
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	8.23%	\$1,698	\$1,299	(\$399)	\$1,299	\$5,502
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	8.23%	\$212	\$162	(\$50)	\$162	\$688
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	8.23%	\$3,821	\$2,922	(\$899)	\$2,922	\$12,380
48	90000098721	SVC8000	TOWER	Communication Equipment	8.23%	\$3,821	\$2,922	(\$899)	\$2,922	\$12,380
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	8.23%	\$202	\$161	(\$41)	\$161	\$638
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	8.23%	\$856	\$622	(\$234)	\$622	\$7,802
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	8.23%	\$255	\$185	(\$70)	\$185	\$2,321
52	90000098936	SVC8000	Wire & Cable	Improvements	8.23%	\$3	\$2	(\$1)	\$2	\$2.5
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	8.23%	\$0	\$0	\$0	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	8.23%	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Assetment N	Project Description	Account Description	Gas				Distribution			
					Test Year NECO G	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IPA Salary & Wage Allocator	Total
1	ITXFER000099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
2	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
3	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
4	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
5	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
6	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
7	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
8	ITXFER000099	SVC8000	COMMUNICATION EQP	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	4.0899%	\$45	\$1,511	9.6901%	\$107	\$3,580	\$504	\$3,183
11	ITXFER000099	SVC8000	COMMUNICATION EQP	Communication Equipment	1.5316%	\$0	\$2	3.7985%	\$1	\$4	\$1	\$4
12	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$4	\$15	9.6901%	\$8	\$35	\$6	\$38
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$18	\$75	9.6901%	\$42	\$177	\$30	\$189
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	4.0899%	\$7	\$30	9.6901%	\$17	\$71	\$12	\$76
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$11	\$45	9.6901%	\$25	\$108	\$18	\$115
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$11	\$45	9.6901%	\$25	\$106	\$18	\$113
17	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$6	\$24	9.6901%	\$13	\$56	\$9	\$59
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$11	\$47	9.6901%	\$26	\$112	\$19	\$119
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	4.0899%	\$2	\$9	9.6901%	\$5	\$22	\$4	\$24
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$12	\$50	9.6901%	\$28	\$118	\$20	\$126
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$6	\$24	9.6901%	\$13	\$56	\$9	\$59
22	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	4.0899%	\$156	\$659	9.6901%	\$368	\$1,561	\$264	\$1,666
23	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$6	\$25	9.6901%	\$14	\$59	\$10	\$63
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$30	\$126	9.6901%	\$71	\$299	\$50	\$319
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	4.0899%	\$2	\$10	9.6901%	\$6	\$24	\$4	\$25
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$12	\$53	9.6901%	\$29	\$125	\$21	\$133
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$6	\$25	9.6901%	\$14	\$59	\$10	\$63
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	4.0899%	\$211	\$894	9.6901%	\$500	\$2,117	\$358	\$2,260
29	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$15	\$63	9.6901%	\$35	\$149	\$25	\$159
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$29	\$123	9.6901%	\$69	\$292	\$49	\$312
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	4.0899%	\$6	\$24	9.6901%	\$14	\$58	\$10	\$61
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$46	\$194	9.6901%	\$109	\$460	\$78	\$491
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$6	\$24	9.6901%	\$14	\$58	\$10	\$61
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	4.0899%	\$206	\$874	9.6901%	\$489	\$2,071	\$350	\$2,210
35	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$10	\$41	9.6901%	\$23	\$96	\$16	\$102
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$12	\$53	9.6901%	\$29	\$125	\$21	\$133
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	4.0899%	\$5	\$20	9.6901%	\$11	\$48	\$8	\$51
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$5	\$20	9.6901%	\$11	\$48	\$8	\$51
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$3	\$12	9.6901%	\$7	\$29	\$5	\$31
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	4.0899%	\$105	\$446	9.6901%	\$249	\$1,056	\$178	\$1,126
41	90000098638	SVC8000	TOWER	Communication Equipment	4.0899%	\$37	\$158	9.6901%	\$88	\$374	\$63	\$400
42	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$16	\$66	9.6901%	\$37	\$157	\$27	\$168
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	4.0899%	\$34	\$143	9.6901%	\$80	\$359	\$57	\$361
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	4.0899%	\$7	\$28	9.6901%	\$16	\$67	\$11	\$71
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$53	\$225	9.6901%	\$126	\$533	\$90	\$569
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	4.0899%	\$7	\$28	9.6901%	\$16	\$67	\$11	\$71
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	4.0899%	\$119	\$506	9.6901%	\$283	\$1,200	\$203	\$1,280
48	90000098721	SVC8000	TOWER	Communication Equipment	4.0899%	\$119	\$506	9.6901%	\$283	\$1,200	\$203	\$1,280
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMEN	Improvements	2.8497%	\$5	\$10	8.3686%	\$52	\$618	\$92	\$579
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	2.8497%	\$18	\$222	8.3686%	\$15	\$184	\$27	\$172
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	2.8497%	\$5	\$66	8.3686%	\$5	\$63	\$2	\$2
52	90000098936	SVC8000	Wire & Cable	Improvements	2.8497%	\$0	\$1	8.3686%	\$0	\$2	\$0	\$2
53	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
54	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
55	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
56	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
57	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
58	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
59	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
60	ITXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
61	ITXFER000099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reins
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32%

08/31/20

09/01/19

08/31/20

09/01/19

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Rate	Bonus	Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
1	ITXFER00099	SVCS000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	84	0.00%		\$0	\$2,600	\$2,600	\$2,600	\$710	\$2,600	\$2,600	\$2,600
2	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$22,517	\$48,803	\$48,803	\$48,803	\$13,333	\$48,803	\$48,803	\$48,803
3	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$258,815	\$560,942	\$560,942	\$560,942	\$153,249	\$560,942	\$560,942	\$560,942
4	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$4,639	\$10,055	\$10,055	\$10,055	\$2,747	\$10,055	\$10,055	\$10,055
5	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$40,018	\$86,734	\$86,734	\$86,734	\$23,696	\$86,734	\$86,734	\$86,734
6	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$2,086	\$4,520	\$4,520	\$4,520	\$1,235	\$4,520	\$4,520	\$4,520
7	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$47,809	\$103,619	\$103,619	\$103,619	\$28,309	\$103,619	\$103,619	\$103,619
8	ITXFER00099	SVCS000	COMMUNICATIONS EOP	Communication Equipment	84	46.14%		\$18,798	\$40,743	\$40,743	\$40,743	\$11,131	\$40,743	\$40,743	\$40,743
9	90000092476	SVCS000	TELEPHONE EQUIPMENT	Communication Equipment	84	46.14%		\$52,755	\$114,338	\$114,338	\$114,338	\$31,237	\$114,338	\$114,338	\$114,338
10	90000092476	SVCS000	TELEPHONE EQUIPMENT	Communication Equipment	84	46.14%		\$340,884	\$738,816	\$738,816	\$738,816	\$201,845	\$738,816	\$738,816	\$738,816
11	ITXFER00099	SVCS000	COMMUNICATION EOP	Communication Equipment	84	46.14%		\$462	\$1,001	\$1,001	\$1,001	\$273	\$709	\$809	\$759
12	90000098633	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$15,626	\$3,373	\$3,373	\$3,373	\$947	\$2,104	\$2,469	\$2,287
13	90000098633	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$7,629	\$1,816	\$1,816	\$1,816	\$473	\$1,018	\$1,247	\$1,143
14	90000098633	SVCS000	BUILDING COMMUN & DATA CABL	Communication Equipment	84	41.71%		\$3,052	\$674	\$7,127	\$6,936	\$1,895	\$4,207	\$4,939	\$4,573
15	90000098633	SVCS000	JACK CHANNEL MODEMS	Communication Equipment	84	41.71%		\$4,628	\$10,230	\$10,808	\$10,319	\$2,874	\$6,380	\$7,490	\$6,935
16	90000098633	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$4,577	\$10,119	\$10,690	\$10,404	\$2,842	\$6,311	\$7,408	\$6,859
17	90000098634	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$2,400	\$5,305	\$5,604	\$5,454	\$1,490	\$3,308	\$3,884	\$3,596
18	90000098634	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$4,799	\$10,609	\$11,208	\$10,909	\$2,980	\$6,617	\$7,767	\$7,192
19	90000098634	SVCS000	BUILDING COMMUN & DATA CABL	Communication Equipment	84	41.71%		\$960	\$2,122	\$2,242	\$2,182	\$596	\$1,323	\$1,553	\$1,438
20	90000098634	SVCS000	JACK CHANNEL MODEMS	Communication Equipment	84	41.71%		\$5,098	\$11,269	\$11,905	\$11,587	\$3,166	\$7,028	\$8,251	\$7,639
21	90000098634	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,400	\$5,305	\$5,604	\$5,454	\$1,490	\$3,308	\$3,884	\$3,596
22	90000098634	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$67,189	\$148,527	\$156,913	\$152,720	\$41,723	\$92,634	\$108,744	\$100,689
23	90000098635	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$2,532	\$5,596	\$5,912	\$5,754	\$1,723	\$3,490	\$4,097	\$3,794
24	90000098635	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$12,862	\$28,433	\$30,038	\$29,236	\$7,987	\$17,733	\$20,817	\$19,275
25	90000098635	SVCS000	BUILDING COMMUN & DATA CABL	Communication Equipment	84	41.71%		\$1,013	\$2,238	\$2,365	\$2,302	\$629	\$1,396	\$1,639	\$1,518
26	90000098635	SVCS000	JACK CHANNEL MODEMS	Communication Equipment	84	41.71%		\$5,378	\$11,889	\$12,560	\$12,224	\$3,340	\$7,415	\$8,704	\$8,059
27	90000098635	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,532	\$5,596	\$5,912	\$5,754	\$1,723	\$3,490	\$4,097	\$3,794
28	90000098635	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$1,135	\$201,463	\$212,838	\$207,150	\$56,593	\$125,649	\$147,501	\$136,575
29	90000098636	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$6,397	\$14,142	\$14,941	\$14,541	\$3,973	\$8,820	\$10,354	\$9,587
30	90000098636	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$12,577	\$27,803	\$29,373	\$28,588	\$7,810	\$17,340	\$20,356	\$18,848
31	90000098636	SVCS000	BUILDING COMMUN & DATA CABL	Communication Equipment	84	41.71%		\$2,476	\$5,472	\$5,781	\$5,627	\$1,537	\$3,413	\$4,007	\$3,710
32	90000098636	SVCS000	JACK CHANNEL MODEMS	Communication Equipment	84	41.71%		\$19,804	\$43,779	\$46,251	\$45,015	\$12,298	\$27,304	\$32,053	\$29,678
33	90000098636	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,476	\$5,472	\$5,781	\$5,627	\$1,537	\$3,413	\$4,007	\$3,710
34	90000098636	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$89,119	\$197,005	\$208,129	\$202,587	\$55,341	\$122,869	\$144,237	\$133,553
35	90000098638	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$9,130	\$9,645	\$9,645	\$9,387	\$2,565	\$5,694	\$6,684	\$6,189
36	90000098638	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$5,369	\$12,539	\$12,539	\$12,204	\$3,334	\$7,402	\$8,690	\$8,046
37	90000098638	SVCS000	BUILDING COMMUN & DATA CABL	Communication Equipment	84	41.71%		\$2,065	\$4,565	\$4,823	\$4,694	\$1,282	\$2,847	\$3,342	\$3,095
38	90000098638	SVCS000	JACK CHANNEL MODEMS	Communication Equipment	84	41.71%		\$1,239	\$2,739	\$2,894	\$2,816	\$769	\$1,708	\$2,005	\$1,857
39	90000098638	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$45,430	\$100,426	\$106,096	\$103,261	\$28,211	\$62,634	\$73,527	\$68,080
40	90000098638	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$16,112	\$35,618	\$37,629	\$36,024	\$10,006	\$22,214	\$26,078	\$24,146
41	90000098638	SVCS000	TOWER	Communication Equipment	84	41.71%		\$6,767	\$14,958	\$15,803	\$15,381	\$4,202	\$9,329	\$10,952	\$10,140
42	90000098721	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$14,574	\$32,217	\$34,036	\$33,126	\$9,050	\$20,093	\$23,587	\$21,840
43	90000098721	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$2,868	\$6,341	\$6,699	\$6,520	\$1,781	\$3,955	\$4,643	\$4,299
44	90000098721	SVCS000	BUILDING COMMUN & DATA CABL	Communication Equipment	84	41.71%		\$2,948	\$50,728	\$53,593	\$52,160	\$14,250	\$31,638	\$37,141	\$34,390
45	90000098721	SVCS000	JACK CHANNEL MODEMS	Communication Equipment	84	41.71%		\$2,868	\$6,341	\$6,699	\$6,520	\$1,781	\$3,955	\$4,643	\$4,299
46	90000098721	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$11,739	\$120,583	\$117,361	\$117,361	\$32,063	\$71,186	\$83,567	\$77,376
47	90000098721	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$51,633	\$114,139	\$120,583	\$117,361	\$32,063	\$71,186	\$83,567	\$77,376
48	90000098721	SVCS000	TOWER	Communication Equipment	84	41.71%		\$1,690	\$2,644	\$2,855	\$2,749	\$751	\$1,518	\$1,708	\$1,591
49	90000161645	SVCS000	NETWORK MICROWAVE EQUIPMENT	Improvements	84	49.95%		\$3,997	\$78,019	\$78,019	\$78,019	\$21,315	\$63,716	\$73,527	\$67,617
50	90000098936	SVCS000	OFFICE FURNITURE	Improvements	84	46.14%		\$10,711	\$23,213	\$23,213	\$23,213	\$6,342	\$18,958	\$21,279	\$20,118
51	90000098936	SVCS000	PC & MISC COMPUTER EQUIPMENT	Improvements	84	46.14%		\$17	\$253	\$253	\$253	\$69	\$207	\$232	\$219
52	90000098936	SVCS000	Wire & Cable	Improvements	84	46.14%		\$0	\$1,462	\$1,462	\$1,462	\$399	\$1,462	\$1,462	\$1,462
53	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	0.00%		\$3,591	\$7,784	\$7,784	\$7,784	\$2,127	\$7,784	\$7,784	\$7,784
54	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$5,079	\$11,008	\$11,008	\$11,008	\$3,007	\$11,008	\$11,008	\$11,008
55	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$9,966	\$21,599	\$21,599	\$21,599	\$5,901	\$21,599	\$21,599	\$21,599
56	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$3,331	\$7,219	\$7,219	\$7,219	\$1,972	\$7,219	\$7,219	\$7,219
57	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$3,16	\$684	\$684	\$684	\$187	\$684	\$684	\$684
58	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$2,457	\$5,326	\$5,326	\$5,326	\$1,455	\$5,326	\$5,326	\$5,326
59	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$15,379	\$33,331	\$33,331	\$33,331	\$9,106	\$33,331	\$33,331	\$33,331
60	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$0	\$145,055	\$145,055	\$145,055	\$39,629	\$145,055	\$145,055	\$145,055
61	ITXFER00099	SVCS000	HIX Old Country Rd. Bldg	Land and Land Rights	84	0.00%		\$0	\$145,055	\$145,055	\$145,055	\$39,629	\$145,055	\$145,055	\$145,055

27.32% 8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$710	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$13,333	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$153,249	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$2,747	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$23,696	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$1,235	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$28,309	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$11,131	\$0	\$0
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$31,237	\$0	\$0
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$196,799	\$5,046	\$415
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$207	\$66	\$5
12	9000098633	SVC8000	BATTERY	Communication Equipment	\$625	\$323	\$27
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$3,123	\$1,614	\$133
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	\$1,249	\$646	\$53
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$1,895	\$979	\$81
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	\$1,874	\$968	\$80
17	9000098634	SVC8000	BATTERY	Communication Equipment	\$982	\$508	\$42
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$1,965	\$1,015	\$84
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	\$393	\$203	\$17
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$2,087	\$1,079	\$89
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	\$982	\$508	\$42
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	\$27,508	\$14,215	\$1,170
23	9000098635	SVC8000	BATTERY	Communication Equipment	\$1,036	\$536	\$44
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$5,266	\$2,721	\$224
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	\$415	\$214	\$18
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$2,202	\$1,138	\$94
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	\$1,036	\$536	\$44
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	\$37,312	\$19,281	\$1,587
29	9000098636	SVC8000	BATTERY	Communication Equipment	\$2,619	\$1,353	\$111
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$5,149	\$2,661	\$219
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	\$1,014	\$524	\$43
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$8,108	\$4,190	\$345
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	\$1,014	\$524	\$43
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	\$36,487	\$18,855	\$1,552
35	9000098638	SVC8000	BATTERY	Communication Equipment	\$1,691	\$874	\$72
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$2,198	\$1,136	\$93
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	\$845	\$437	\$36
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$845	\$437	\$36
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	\$507	\$262	\$22
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	\$18,600	\$9,611	\$791
41	9000098638	SVC8000	TOWER	Communication Equipment	\$6,597	\$3,409	\$281
42	9000098721	SVC8000	BATTERY	Communication Equipment	\$2,770	\$1,432	\$118
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$5,967	\$3,083	\$254
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABL	Communication Equipment	\$1,174	\$607	\$50
45	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$9,395	\$4,855	\$400
46	9000098721	SVC8000	JACK FIELD	Communication Equipment	\$1,174	\$607	\$50
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	\$21,139	\$10,924	\$899
48	9000098721	SVC8000	TOWER	Communication Equipment	\$21,139	\$10,924	\$899
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMEN	Communication Equipment	\$254	\$497	\$41
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements	\$18,473	\$2,842	\$234
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$5,496	\$846	\$70
52	9000098936	SVC8000	Wire & Cable	Improvements	\$60	\$9	\$1
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$399	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$2,127	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$3,007	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$5,901	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$1,972	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$187	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$1,455	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$9,106	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$39,629	\$0	\$0

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/08	120	\$854,944.58	\$0	\$854,945	YES	\$0	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/91	120	\$1,239	\$0	\$1,239	NO	\$0	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACIL	Miscellaneous Equipment	J114	07/01/92	120	\$93,468	\$0	\$93,468	NO	\$0	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J114	07/01/93	120	\$3,178	\$0	\$3,178	NO	\$0	\$0	\$0
66	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT	Miscellaneous Equipment	J114	07/01/93	120	\$4,514	\$0	\$4,514	NO	\$0	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/93	120	\$531	\$0	\$531	YES	\$0	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/94	120	\$19,839	\$0	\$19,839	YES	\$0	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/95	120	\$13,868	\$0	\$13,868	YES	\$0	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/96	120	\$7,151	\$0	\$7,151	YES	\$0	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPME	Miscellaneous Equipment	J139	07/01/96	120	\$4,023	\$0	\$4,023	YES	\$0	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/97	120	\$2,208	\$0	\$2,208	NO	\$0	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/97	120	\$515	\$0	\$515	YES	\$0	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/97	120	\$8,663	\$0	\$8,663	YES	\$0	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J114	07/01/99	120	\$8,117	\$0	\$8,117	NO	\$0	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/99	120	\$24,031	\$0	\$24,031	YES	\$0	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/31/01	120	\$9,848	\$0	\$9,848	YES	\$0	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/31/02	120	\$1,140	\$0	\$1,140	YES	\$0	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/20/02	120	\$4,000	\$0	\$4,000	YES	\$0	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	01/31/03	120	\$5,576	\$0	\$5,576	YES	\$0	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/31/03	120	\$8,684	\$0	\$8,684	YES	\$0	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	06/20/03	120	\$2,300	\$0	\$2,300	YES	\$0	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	12/31/03	120	\$2,759	\$0	\$2,759	YES	\$0	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	01/20/04	120	\$1,000	\$0	\$1,000	YES	\$0	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$30,825	\$0	\$30,825	YES	\$0	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$70,912	\$0	\$70,912	YES	\$0	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$1,345	\$0	\$1,345	YES	\$0	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$41,201	\$0	\$41,201	YES	\$0	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Miscellaneous Equipment	J139	10/01/07	120	\$4,904	\$0	\$4,904	YES	\$0	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	10/01/07	120	\$11,299	\$0	\$11,299	YES	\$0	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/01/07	120	\$3,433	\$0	\$3,433	YES	\$0	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	09/01/08	120	\$16,993	\$0	\$16,993	YES	\$0	\$0	\$0
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J063	09/01/09	120	\$38,273	\$0	\$38,273	YES	\$0	\$0	\$0
94	90000106683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,867	\$0	\$18,867	YES	\$2,201	\$314	\$1,258
95	90000106683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,247	\$0	\$18,247	YES	\$2,129	\$304	\$1,216
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	07/01/11	120	\$55,182	\$0	\$55,182	YES	\$10,117	\$4,598	\$7,358
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/30/11	120	\$367,531	\$0	\$367,531	YES	\$79,632	\$42,879	\$61,255
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/12	120	\$8,736	\$0	\$8,736	YES	\$2,475	\$1,602	\$2,038
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$5,947	\$0	\$5,947	YES	\$1,685	\$1,090	\$1,388
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$14,126	\$0	\$14,126	YES	\$4,002	\$2,590	\$3,296
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/12	120	\$57,649	\$0	\$57,649	YES	\$16,334	\$10,569	\$13,451
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	J139	08/01/12	120	\$53,489	\$0	\$53,489	YES	\$15,601	\$10,252	\$12,927
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	08/01/12	120	\$14,767	\$0	\$14,767	YES	\$33,474	\$21,997	\$27,735
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$11,601	\$0	\$11,601	YES	\$3,384	\$2,223	\$2,803
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$2,451	\$0	\$2,451	YES	\$715	\$470	\$592
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/01/12	120	\$21,955	\$0	\$21,955	YES	\$6,769	\$4,574	\$5,672
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	J139	10/01/12	120	\$1,711	\$0	\$1,711	YES	\$528	\$442	\$442
108	9000011719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353	YES	\$10,141	\$7,606	\$8,874
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/01/14	120	\$69,561	\$0	\$69,561	YES	\$31,302	\$24,346	\$27,824
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	11/01/15	120	\$2,967	\$0	\$2,967	YES	\$1,829	\$1,533	\$1,681
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	12/01/15	120	\$35,485	\$0	\$35,485	YES	\$22,803	\$18,755	\$20,499
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/01/15	120	\$10,215	\$0	\$10,215	YES	\$6,383	\$5,362	\$5,872
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$26,761	\$0	\$26,761	NO	\$0	\$0	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/91	120	\$448	\$0	\$448	YES	\$0	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$4,882	\$0	\$4,882	NO	\$0	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/92	120	\$2,616	\$0	\$2,616	NO	\$0	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/92	120	\$648	\$0	\$648	YES	\$0	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/93	120	\$21,634	\$0	\$21,634	NO	\$0	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/93	120	\$184,339	\$0	\$184,339	YES	\$0	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/93	120	\$959	\$0	\$959	YES	\$0	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/94	120	\$365	\$0	\$365	NO	\$0	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/95	120	\$3,329	\$0	\$3,329	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
62	ITXFER000099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	8.23%	\$0	\$0	\$0	\$0
63	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
64	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
65	ITXFER000099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
66	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
67	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
68	ITXFER000099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
69	ITXFER000099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
70	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
71	ITXFER000099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
72	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
73	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
74	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
75	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
76	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
77	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
78	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
79	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
80	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
81	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
82	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
83	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
84	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
85	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
86	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
87	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
88	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
89	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
90	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
91	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
92	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$0	\$0	\$0	\$0
94	90000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$104	(\$28)	\$75	\$1,887
95	90000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$100	(\$27)	\$73	\$1,825
96	900000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	8.23%	\$606	(\$165)	\$440	\$5,518
97	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$5,041	(\$1,377)	\$3,664	\$36,753
98	ITXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$168	(\$46)	\$122	\$874
99	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$114	(\$31)	\$83	\$595
100	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$271	(\$74)	\$197	\$1,413
101	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$1,107	(\$302)	\$805	\$5,765
102	ITXFER000099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	8.23%	\$1,064	(\$291)	\$773	\$5,349
103	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$2,283	(\$624)	\$1,659	\$11,477
104	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$231	(\$63)	\$168	\$1,160
105	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$49	(\$13)	\$35	\$245
106	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$467	(\$122)	\$345	\$2,195
107	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	8.23%	\$36	(\$9)	\$27	\$171
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	8.23%	\$730	(\$170)	\$560	\$2,535
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$2,290	(\$544)	\$1,746	\$6,956
110	90000135467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	8.23%	\$138	(\$29)	\$110	\$297
111	900000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	8.23%	\$16,870	(\$3,500)	\$13,370	\$35,648
112	900000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	8.23%	\$483	(\$100)	\$383	\$1,021
113	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
114	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
115	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
116	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
117	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
118	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
119	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
120	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
121	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
122	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Gas					Distribution								
Line	Work order	estmt N	Project Description	Account Description	Test Year NECO G		Test Year NECO G		Test Year Distribution		Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
					Allocation	Rent-Return	Rent-Depn	Allocation	Return				
62	ITXFER000099	SYVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
63	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
64	ITXFER000099	SYVC8000	RECREATION EQUIPMENT & FACIL	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
65	ITXFER000099	SYVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
66	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
67	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
68	ITXFER000099	SYVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
69	ITXFER000099	SYVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
70	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
71	ITXFER000099	SYVC8000	REST OR LOUNGE ROOM EQUIPMEN	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
72	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
73	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
74	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
75	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
76	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
77	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
78	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
79	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
80	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
81	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
82	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
83	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
84	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
85	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
86	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
87	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
88	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
89	ITXFER000099	SYVC8000	OFFICE MECHANICAL EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
90	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
91	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
92	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
93	90000092476	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
94	90000100683	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	2.8497%	\$2	\$54	8.5686%	\$6	\$150	\$21	\$135	\$135
95	90000100683	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	2.8497%	\$2	\$52	8.5686%	\$6	\$145	\$21	\$130	\$130
96	90000104230	SYVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	2.8497%	\$16	\$537	8.5686%	\$37	\$437	\$65	\$409	\$409
97	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$56	\$563	3.7985%	\$139	\$1,396	\$210	\$1,326	\$1,326
98	ITXFER000099	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	1.5316%	\$2	\$13	3.7985%	\$5	\$33	\$5	\$33	\$33
99	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$1	\$9	3.7985%	\$3	\$23	\$4	\$22	\$22
100	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$3	\$22	3.7985%	\$7	\$54	\$8	\$53	\$53
101	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$33	\$236	9.6901%	\$78	\$559	\$87	\$550	\$550
102	ITXFER000099	SYVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	1.5316%	\$12	\$82	3.7985%	\$29	\$203	\$32	\$201	\$201
103	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$25	\$176	3.7985%	\$63	\$436	\$68	\$431	\$431
104	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$7	\$47	9.6901%	\$16	\$112	\$18	\$111	\$111
105	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$1	\$10	9.6901%	\$3	\$24	\$4	\$23	\$23
106	ITXFER000099	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$5	\$34	3.7985%	\$13	\$83	\$13	\$83	\$83
107	ITXFER000099	SYVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	1.5316%	\$0	\$3	3.7985%	\$1	\$7	\$1	\$6	\$6
108	90000117719	SYVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	4.0899%	\$23	\$104	9.6901%	\$54	\$246	\$41	\$259	\$259
109	90000136212	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$27	\$107	3.7985%	\$66	\$264	\$45	\$285	\$285
110	90000135467	SYVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	1.5316%	\$2	\$5	3.7985%	\$4	\$11	\$2	\$13	\$13
111	90000116440	SYVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	2.8497%	\$381	\$1,016	8.5686%	\$1,119	\$2,826	\$539	\$3,406	\$3,406
112	90000166608	SYVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$6	\$16	3.7985%	\$15	\$39	\$7	\$46	\$46
113	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
114	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
115	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
116	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
117	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
118	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
119	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
120	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
121	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0
122	ITXFER000099	SYVC8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
62	ITXFER00099	SVCS000	HIX Old Country Rd. Bldg	Land and Land Rights	84	0.00%	\$0	\$854,945	\$854,945	\$854,945	\$23,571	\$854,945	\$854,945	\$854,945
63	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$1,239	\$1,239	\$1,239	\$0	\$1,239	\$1,239	\$1,239
64	ITXFER00099	SVCS000	RECREATION EQUIPMENT & FACIL	Miscellaneous Equipment	84	0.00%	\$0	\$93,468	\$93,468	\$93,468	\$25,535	\$93,468	\$93,468	\$93,468
65	ITXFER00099	SVCS000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$3,178	\$3,178	\$3,178	\$868	\$3,178	\$3,178	\$3,178
66	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$4,514	\$4,514	\$4,514	\$1,253	\$4,514	\$4,514	\$4,514
67	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$531	\$531	\$531	\$145	\$531	\$531	\$531
68	ITXFER00099	SVCS000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$19,839	\$19,839	\$19,839	\$5,420	\$19,839	\$19,839	\$19,839
69	ITXFER00099	SVCS000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$13,868	\$13,868	\$13,868	\$3,789	\$13,868	\$13,868	\$13,868
70	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$7,151	\$7,151	\$7,151	\$1,954	\$7,151	\$7,151	\$7,151
71	ITXFER00099	SVCS000	REST OR LOUNGE ROOM EQUIPME	Miscellaneous Equipment	84	0.00%	\$0	\$4,023	\$4,023	\$4,023	\$1,099	\$4,023	\$4,023	\$4,023
72	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$2,208	\$2,208	\$2,208	\$603	\$2,208	\$2,208	\$2,208
73	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$515	\$515	\$515	\$141	\$515	\$515	\$515
74	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$8,663	\$8,663	\$8,663	\$2,367	\$8,663	\$8,663	\$8,663
75	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$8,117	\$8,117	\$8,117	\$2,218	\$8,117	\$8,117	\$8,117
76	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$24,031	\$24,031	\$24,031	\$6,565	\$24,031	\$24,031	\$24,031
77	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$4,544	\$9,848	\$9,848	\$9,848	\$2,690	\$9,848	\$9,848	\$9,848
78	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$526	\$1,140	\$1,140	\$1,140	\$311	\$1,140	\$1,140	\$1,140
79	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,846	\$4,000	\$4,000	\$4,000	\$1,093	\$4,000	\$4,000	\$4,000
80	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$2,573	\$5,576	\$5,576	\$5,576	\$1,523	\$5,576	\$5,576	\$5,576
81	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$4,007	\$8,684	\$8,684	\$8,684	\$2,373	\$8,684	\$8,684	\$8,684
82	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,061	\$2,500	\$2,500	\$2,500	\$628	\$2,500	\$2,500	\$2,500
83	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$2,759	\$2,759	\$2,759	\$2,759	\$754	\$2,759	\$2,759	\$2,759
84	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$461	\$1,000	\$1,000	\$1,000	\$273	\$1,000	\$1,000	\$1,000
85	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$14,223	\$30,825	\$30,825	\$30,825	\$8,422	\$30,825	\$30,825	\$30,825
86	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$32,718	\$70,912	\$70,912	\$70,912	\$19,373	\$70,912	\$70,912	\$70,912
87	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$621	\$1,345	\$1,345	\$1,345	\$367	\$1,345	\$1,345	\$1,345
88	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$19,010	\$41,201	\$41,201	\$41,201	\$11,256	\$41,201	\$41,201	\$41,201
89	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$2,263	\$4,904	\$4,904	\$4,904	\$1,340	\$4,904	\$4,904	\$4,904
90	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$5,213	\$11,299	\$11,299	\$11,299	\$3,087	\$11,299	\$11,299	\$11,299
91	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,584	\$3,433	\$3,433	\$3,433	\$938	\$3,433	\$3,433	\$3,433
92	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$7,841	\$16,993	\$16,993	\$16,993	\$4,643	\$16,993	\$16,993	\$16,993
93	90000092476	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$17,659	\$38,273	\$38,273	\$38,273	\$10,556	\$38,273	\$38,273	\$38,273
94	90000100683	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$8,705	\$18,867	\$18,867	\$18,867	\$5,154	\$18,867	\$18,867	\$18,867
95	90000100683	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$8,419	\$18,247	\$18,247	\$18,247	\$4,985	\$18,247	\$18,247	\$18,247
96	90000104230	SVCS000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	84	46.14%	\$55,182	\$55,182	\$55,182	\$55,182	\$15,076	\$55,182	\$55,182	\$55,182
97	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$169,576	\$367,531	\$367,531	\$367,531	\$100,410	\$367,531	\$367,531	\$367,531
98	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$4,031	\$8,736	\$8,736	\$8,736	\$2,382	\$8,736	\$8,736	\$8,736
99	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$2,744	\$5,947	\$5,947	\$5,947	\$1,625	\$5,947	\$5,947	\$5,947
100	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$6,518	\$14,126	\$14,126	\$14,126	\$3,859	\$14,126	\$14,126	\$14,126
101	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$26,599	\$57,649	\$57,649	\$57,649	\$15,750	\$57,649	\$57,649	\$57,649
102	ITXFER00099	SVCS000	FORK LIFT TRUCK	Miscellaneous Equipment	84	46.14%	\$24,680	\$53,489	\$53,489	\$53,489	\$14,613	\$53,489	\$53,489	\$53,489
103	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$52,952	\$114,767	\$114,767	\$114,767	\$31,354	\$114,767	\$114,767	\$114,767
104	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$5,352	\$11,601	\$11,601	\$11,601	\$3,169	\$11,601	\$11,601	\$11,601
105	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,131	\$2,451	\$2,451	\$2,451	\$670	\$2,451	\$2,451	\$2,451
106	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$10,130	\$21,427	\$21,427	\$21,427	\$5,926	\$21,427	\$21,427	\$21,427
107	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$790	\$1,670	\$1,670	\$1,670	\$462	\$1,670	\$1,670	\$1,670
108	90000117719	SVCS000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	84	41.71%	\$10,574	\$23,574	\$23,574	\$23,574	\$6,566	\$23,574	\$23,574	\$23,574
109	90000136212	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	41.71%	\$29,011	\$64,131	\$64,131	\$64,131	\$18,015	\$64,131	\$64,131	\$64,131
110	90000139467	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	48.52%	\$1,434	\$2,488	\$2,488	\$2,488	\$698	\$2,488	\$2,488	\$2,488
111	90000116440	SVCS000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	84	48.52%	\$172,262	\$298,934	\$298,934	\$298,934	\$83,916	\$298,934	\$298,934	\$298,934
112	900001166608	SVCS000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	48.52%	\$4,935	\$8,564	\$8,564	\$8,564	\$2,404	\$8,564	\$8,564	\$8,564
113	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$26,761	\$26,761	\$26,761	\$7,311	\$26,761	\$26,761	\$26,761
114	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$448	\$448	\$448	\$122	\$448	\$448	\$448
115	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$4,882	\$4,882	\$4,882	\$1,334	\$4,882	\$4,882	\$4,882
116	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$2,616	\$2,616	\$2,616	\$715	\$2,616	\$2,616	\$2,616
117	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$648	\$648	\$648	\$177	\$648	\$648	\$648
118	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$21,634	\$21,634	\$21,634	\$5,910	\$21,634	\$21,634	\$21,634
119	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$184,339	\$184,339	\$184,339	\$50,361	\$184,339	\$184,339	\$184,339
120	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$959	\$959	\$959	\$262	\$959	\$959	\$959
121	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$565	\$565	\$565	\$100	\$565	\$565	\$565
122	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$3,329	\$3,329	\$3,329	\$909	\$3,329	\$3,329	\$3,329

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$233,571	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$339	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACIL	Miscellaneous Equipment	\$25,535	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$868	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,233	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$145	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$5,420	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$3,789	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,954	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPME	Miscellaneous Equipment	\$1,099	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$603	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$141	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,367	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,218	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$6,565	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,690	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$311	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,093	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,523	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,373	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$628	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$754	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$273	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,422	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$19,373	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$567	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,256	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Miscellaneous Equipment	\$1,340	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,087	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$938	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,643	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$10,456	\$0	\$0
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,811	\$344	\$28
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,653	\$332	\$27
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$13,066	\$2,010	\$165
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$83,675	\$16,735	\$1,377
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,830	\$557	\$46
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,246	\$379	\$31
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,959	\$900	\$74
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$12,075	\$3,675	\$302
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$11,082	\$3,532	\$291
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$23,777	\$7,577	\$624
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,403	\$766	\$63
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$508	\$162	\$13
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,449	\$1,477	\$122
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$347	\$115	\$9
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$4,502	\$2,064	\$170
109	90000156212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,402	\$6,613	\$544
110	90000135467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$551	\$547	\$29
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$41,391	\$42,524	\$3,500
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,186	\$1,218	\$100
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,311	\$0	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$122	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,334	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$715	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$177	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,910	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$50,361	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$262	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$100	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$909	\$0	\$0

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/98	120	\$92,977	\$0	\$92,977	YES	YES	\$0	\$0	\$0
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/31/03	120	\$1,434	\$0	\$1,434	YES	YES	\$0	\$0	\$0
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	04/30/04	120	\$885	\$0	\$885	YES	YES	\$0	\$0	\$0
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/31/04	120	\$1,727	\$0	\$1,727	YES	YES	\$0	\$0	\$0
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	11/16/04	120	\$8,266	\$0	\$8,266	YES	YES	\$0	\$0	\$0
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	12/31/04	120	\$1,385	\$0	\$1,385	YES	YES	\$0	\$0	\$0
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/06	120	\$7,507	\$0	\$7,507	YES	YES	\$0	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	05/01/06	120	\$808	\$0	\$808	YES	YES	\$0	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$868	\$0	\$868	YES	YES	\$0	\$0	\$0
132	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/06	120	\$896	\$0	\$896	YES	YES	\$0	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/06	120	\$733	\$0	\$733	YES	YES	\$0	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	02/01/07	120	\$1,523	\$0	\$1,523	YES	YES	\$0	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$822	\$0	\$822	YES	YES	\$0	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$1,333	\$0	\$1,333	YES	YES	\$0	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$1,278	\$0	\$1,278	YES	YES	\$0	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J063	10/01/07	120	\$1,986	\$0	\$1,986	YES	YES	\$0	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/07	120	\$1,113	\$0	\$1,113	YES	YES	\$0	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	J139	11/01/07	120	\$3,029	\$0	\$3,029	YES	YES	\$0	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/08	120	\$4,828	\$0	\$4,828	YES	YES	\$0	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/08	120	\$4,771	\$0	\$4,771	YES	YES	\$0	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J135	09/01/08	120	\$27,414	\$0	\$27,414	YES	YES	\$0	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	09/01/08	120	\$26,343	\$0	\$26,343	YES	YES	\$0	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/08	120	\$13,923	\$0	\$13,923	YES	YES	\$0	\$0	\$0
146	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	09/01/09	120	\$1,060,027	\$0	\$1,060,027	YES	YES	\$0	\$0	\$0
147	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/09	120	\$10,049,373	\$0	\$10,049,373	YES	YES	\$0	\$0	\$0
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	01/30/10	120	\$10,284	\$0	\$10,284	YES	YES	\$428	\$0	\$214
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	02/28/10	120	\$5,043	\$0	\$5,043	YES	YES	\$252	\$0	\$126
150	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	03/01/10	120	\$3,700,194	\$0	\$3,700,194	YES	YES	\$185,010	\$0	\$92,505
151	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	03/01/10	120	\$1,421,224	\$0	\$1,421,224	YES	YES	\$71,061	\$0	\$35,531
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/10	120	\$6,178	\$0	\$6,178	YES	YES	\$412	\$0	\$206
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	05/01/10	120	\$2,725	\$0	\$2,725	YES	YES	\$182	\$0	\$91
154	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/10	120	\$794,589	\$0	\$794,589	YES	YES	\$66,216	\$0	\$33,108
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/10	120	\$554	\$0	\$554	YES	YES	\$69	\$14	\$42
156	9000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	G012	12/01/10	120	\$10,181	\$0	\$10,181	YES	YES	\$13,773	\$2,755	\$8,264
157	9000099522	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$1,510,991	\$0	\$1,510,991	YES	YES	\$188,874	\$37,775	\$13,324
158	9000099523	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$872,089	\$0	\$872,089	YES	YES	\$109,011	\$21,802	\$65,407
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	04/30/11	120	\$1,273	\$0	\$1,273	YES	YES	\$212	\$85	\$148
160	9000104063	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	07/01/11	120	\$1,876,588	\$0	\$1,876,588	YES	YES	\$344,041	\$156,382	\$250,212
161	9000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$692,618	\$0	\$692,618	YES	YES	\$138,524	\$69,262	\$103,893
162	9000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$1,231,084	\$0	\$1,231,084	YES	YES	\$246,217	\$123,108	\$184,663
163	9000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$3,334,420	\$0	\$3,334,420	YES	YES	\$666,884	\$333,442	\$500,163
164	9000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$6,680	\$0	\$6,680	YES	YES	\$1,392	\$724	\$1,058
165	9000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$4,659	\$0	\$4,659	YES	YES	\$971	\$505	\$738
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$1,446	\$0	\$1,446	YES	YES	\$313	\$169	\$241
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$83,833	\$0	\$83,833	YES	YES	\$18,164	\$9,780	\$13,972
168	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/11	120	\$1,959	\$0	\$1,959	YES	YES	\$441	\$245	\$343
169	9000099390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/11	120	\$1,676,102	\$0	\$1,676,102	YES	YES	\$377,123	\$209,513	\$293,318
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	01/01/12	120	\$14,177	\$0	\$14,177	YES	YES	\$3,308	\$1,890	\$2,599
171	9000095532	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	02/01/12	120	\$577,010	\$0	\$577,010	YES	YES	\$124,944	\$73,243	\$99,094
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$51,126	\$0	\$51,126	YES	YES	\$12,782	\$7,669	\$10,225
173	9000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$828,258	\$0	\$828,258	YES	YES	\$207,064	\$124,239	\$165,652
174	9000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$1,093,094	\$0	\$1,093,094	YES	YES	\$273,273	\$163,964	\$218,619
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$24,681	\$0	\$24,681	YES	YES	\$6,376	\$3,908	\$5,143
176	9000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	YES	\$2,744	\$1,682	\$2,213
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	YES	\$2,744	\$1,682	\$2,213
178	9000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	06/01/12	120	\$264,686	\$0	\$264,686	YES	YES	\$72,789	\$46,320	\$59,554
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$23,963	\$0	\$23,963	YES	YES	\$6,790	\$4,393	\$5,591
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/12	120	\$30,388	\$0	\$30,388	YES	YES	\$8,610	\$5,571	\$7,090
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$144,374	\$0	\$144,374	YES	YES	\$40,906	\$26,469	\$33,687
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/16/12	120	\$154,541	\$0	\$154,541	YES	YES	\$43,378	\$26,833	\$35,605
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$9,497	\$0	\$9,497	YES	YES	\$2,770	\$1,820	\$2,295

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
123	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
124	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
125	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
126	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
127	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
128	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
129	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
130	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
131	ITXFER00099	SVC800	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
132	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
133	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
134	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
135	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
136	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
137	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
138	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
139	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
140	ITXFER00099	SVC800	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
141	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
142	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
143	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
144	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
145	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
146	90000092476	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
147	90000092476	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$0	\$0	\$0	\$0
148	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$18	(\$5)	\$13	\$428
149	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$10	(\$3)	\$8	\$252
150	90000092476	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$7,613	(\$2,080)	\$5,533	\$185,010
151	90000092476	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$2,924	(\$799)	\$2,125	\$71,061
152	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$17	(\$5)	\$12	\$412
153	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$2,725	(\$744)	\$1,980	\$66,216
154	90000096381	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$2,725	(\$744)	\$1,980	\$66,216
155	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$3	(\$1)	\$2	\$55
156	90000096494	SVC800	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	8.23%	\$680	(\$186)	\$494	\$11,018
157	90000099322	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$9,327	(\$2,548)	\$6,779	\$151,099
158	90000099323	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$5,383	(\$1,471)	\$3,912	\$87,209
159	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$12	(\$3)	\$9	\$127
160	90000104063	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$20,592	(\$5,626)	\$14,967	\$187,659
161	90000098663	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$8,550	(\$2,336)	\$6,214	\$69,262
162	90000098710	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$15,198	(\$4,152)	\$11,046	\$123,108
163	90000105262	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$41,163	(\$11,246)	\$29,918	\$333,442
164	90000104123	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$87	(\$24)	\$63	\$668
165	90000104180	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$61	(\$17)	\$44	\$466
166	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$20	(\$5)	\$14	\$145
167	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$1,150	(\$314)	\$836	\$8,383
168	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$28	(\$8)	\$21	\$196
169	90000096390	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$24,140	(\$6,555)	\$17,585	\$167,610
170	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$214	(\$58)	\$155	\$1,418
171	90000095332	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$8,155	(\$2,228)	\$5,927	\$51,701
172	90000098376	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$842	(\$230)	\$612	\$5,113
173	90000103784	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$13,633	(\$3,725)	\$9,909	\$82,826
174	90000107088	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$17,092	(\$4,916)	\$13,077	\$109,309
175	90000098786	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$423	(\$116)	\$308	\$2,468
176	90000098934	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$182	(\$50)	\$132	\$1,062
177	90000098934	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$182	(\$50)	\$132	\$1,062
178	90000104088	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$4,901	(\$1,339)	\$3,562	\$26,469
179	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$460	(\$126)	\$334	\$2,396
180	ITXFER00099	SVC800	OFFICE FURNITURE	Office Furniture and Equipment	8.23%	\$584	(\$159)	\$424	\$3,039
181	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$2,772	(\$757)	\$2,015	\$14,437
182	ITXFER00099	SVC800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	8.23%	\$297	(\$81)	\$216	\$1,545
183	ITXFER00099	SVC800	OFFICE EQUIPMENT	Office Furniture and Equipment	8.23%	\$189	(\$52)	\$137	\$950

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

					Gas			Distribution				
Line	Work order	estment N	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Total
					NECO G	NECO G	NECO G	NECO G	NECO G	Return	Depreciation	Less IPA Salary & Wage Allocator
123	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
124	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
125	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
126	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
127	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
128	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
129	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
130	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
131	ITXFER000099	SYCS8000	MISCELLANEOUS ITEMS (E.A.)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
132	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
133	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
134	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
135	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
136	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
137	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
138	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
139	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
140	ITXFER000099	SYCS8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
141	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
142	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
143	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
144	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
145	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	90000092476	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
147	90000092476	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
148	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$7	3.7985%	\$0	\$16	\$16	\$2
149	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$4	3.7985%	\$0	\$10	\$10	\$1
150	90000092476	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	4.0899%	\$226	\$7,567	9.6901%	\$536	\$17,928	\$2,522	\$15,942
151	90000092476	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$87	\$2,906	9.6901%	\$206	\$6,886	\$969	\$6,123
152	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$0	\$6	3.7985%	\$0	\$16	\$16	\$2
153	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$3	3.7985%	\$0	\$7	\$7	\$1
154	90000096381	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$56	\$1,887	8.3686%	\$166	\$5,249	\$740	\$4,675
155	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$1	3.7985%	\$0	\$2	\$0	\$2
156	90000096494	SYCS8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	2.8497%	\$14	\$314	8.3686%	\$873	\$8,368	\$125	\$790
157	90000099322	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$193	\$4,306	8.3686%	\$567	\$11,978	\$1,714	\$10,831
158	90000099323	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$111	\$2,485	8.3686%	\$327	\$6,913	\$989	\$6,252
159	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$2	3.7985%	\$0	\$5	\$5	\$4
160	90000104063	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$427	\$5,348	8.3686%	\$1,252	\$14,876	\$2,203	\$13,925
161	90000098663	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$177	\$1,974	8.3686%	\$520	\$5,490	\$821	\$5,190
162	90000098710	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$315	\$3,508	8.3686%	\$924	\$9,759	\$1,459	\$9,224
163	90000105262	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$853	\$9,502	8.3686%	\$2,304	\$26,432	\$3,953	\$24,983
164	90000104123	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$2	\$19	8.3686%	\$5	\$53	\$8	\$50
165	90000104180	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$1	\$13	8.3686%	\$4	\$37	\$6	\$35
166	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$2	3.7985%	\$1	\$5	\$1	\$5
167	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$13	\$128	3.7985%	\$32	\$318	\$48	\$302
168	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$3	3.7985%	\$1	\$7	\$1	\$7
169	90000096390	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$500	\$4,776	8.3686%	\$1,468	\$13,287	\$2,016	\$12,739
170	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$2	\$22	3.7985%	\$6	\$54	\$8	\$52
171	90000095352	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$169	\$1,473	8.3686%	\$496	\$4,098	\$628	\$3,967
172	90000098376	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$17	\$146	8.3686%	\$51	\$405	\$62	\$394
173	90000103784	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$282	\$2,360	8.3686%	\$829	\$6,566	\$1,010	\$6,385
174	90000107088	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$373	\$3,115	8.3686%	\$1,094	\$8,665	\$1,333	\$8,426
175	90000098786	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$0	\$70	8.3686%	\$26	\$106	\$30	\$191
176	90000098934	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$4	\$30	8.3686%	\$11	\$84	\$13	\$82
177	90000098934	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$4	\$30	8.3686%	\$11	\$84	\$13	\$82
178	90000104088	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$102	\$754	8.3686%	\$298	\$2,098	\$327	\$2,069
179	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$5	\$37	3.7985%	\$13	\$91	\$14	\$90
180	ITXFER000099	SYCS8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$6	\$47	3.7985%	\$16	\$115	\$18	\$114
181	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$31	\$221	3.7985%	\$77	\$548	\$85	\$540
182	ITXFER000099	SYCS8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$3	\$24	3.7985%	\$8	\$59	\$9	\$58
183	ITXFER000099	SYCS8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$2	\$15	3.7985%	\$5	\$36	\$6	\$36

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$92,977	\$92,977	\$92,977	\$25,401	\$92,977	\$92,977	\$92,977
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$662	\$1,434	\$1,434	\$1,434	\$392	\$1,434	\$1,434	\$1,434
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$408	\$885	\$885	\$885	\$242	\$885	\$885	\$885
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$797	\$1,727	\$1,727	\$1,727	\$472	\$1,727	\$1,727	\$1,727
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$3,814	\$8,266	\$8,266	\$8,266	\$2,258	\$8,266	\$8,266	\$8,266
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$639	\$1,385	\$1,385	\$1,385	\$378	\$1,385	\$1,385	\$1,385
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$3,644	\$7,507	\$7,507	\$7,507	\$2,051	\$7,507	\$7,507	\$7,507
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$373	\$808	\$808	\$808	\$221	\$808	\$808	\$808
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	84	46.14%	\$401	\$868	\$868	\$868	\$237	\$868	\$868	\$868
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$413	\$896	\$896	\$896	\$245	\$896	\$896	\$896
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$338	\$733	\$733	\$733	\$200	\$733	\$733	\$733
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$703	\$1,523	\$1,523	\$1,523	\$416	\$1,523	\$1,523	\$1,523
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$379	\$822	\$822	\$822	\$225	\$822	\$822	\$822
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$615	\$1,333	\$1,333	\$1,333	\$364	\$1,333	\$1,333	\$1,333
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$589	\$1,278	\$1,278	\$1,278	\$349	\$1,278	\$1,278	\$1,278
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$916	\$1,986	\$1,986	\$1,986	\$543	\$1,986	\$1,986	\$1,986
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$514	\$1,113	\$1,113	\$1,113	\$304	\$1,113	\$1,113	\$1,113
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$1,397	\$3,029	\$3,029	\$3,029	\$827	\$3,029	\$3,029	\$3,029
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$2,207	\$4,838	\$4,838	\$4,838	\$1,319	\$4,838	\$4,838	\$4,838
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$2,201	\$4,771	\$4,771	\$4,771	\$1,303	\$4,771	\$4,771	\$4,771
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$12,649	\$27,414	\$27,414	\$27,414	\$7,490	\$27,414	\$27,414	\$27,414
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$12,154	\$26,343	\$26,343	\$26,343	\$7,197	\$26,343	\$26,343	\$26,343
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$6,424	\$13,923	\$13,923	\$13,923	\$3,804	\$13,923	\$13,923	\$13,923
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$489,089	\$1,060,027	\$1,060,027	\$1,060,027	\$289,592	\$1,060,027	\$1,060,027	\$1,060,027
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$4,636,077	\$10,049,373	\$10,049,373	\$10,049,373	\$2,745,489	\$10,049,373	\$10,049,373	\$10,049,373
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$4,745	\$5,043	\$5,043	\$5,043	\$2,809	\$		

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
123	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$25,401	\$0	\$0
124	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$392	\$0	\$0
125	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$242	\$0	\$0
126	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$472	\$0	\$0
127	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$2,258	\$0	\$0
128	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$378	\$0	\$0
129	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,051	\$0	\$0
130	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$221	\$0	\$0
131	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (E.A)	Office Furniture and Equipment	\$237	\$0	\$0
132	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$245	\$0	\$0
133	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$200	\$0	\$0
134	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$416	\$0	\$0
135	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$225	\$0	\$0
136	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$364	\$0	\$0
137	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$349	\$0	\$0
138	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$543	\$0	\$0
139	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$304	\$0	\$0
140	ITXFER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$827	\$0	\$0
141	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,319	\$0	\$0
142	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,303	\$0	\$0
143	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$7,490	\$0	\$0
144	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,197	\$0	\$0
145	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,804	\$0	\$0
146	90000092476	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$289,599	\$0	\$0
147	90000092476	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,745,489	\$0	\$0
148	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,751	\$59	\$5
149	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,543	\$34	\$3
150	90000092476	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$985,621	\$25,272	\$2,080
151	90000092476	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$378,571	\$9,707	\$799
152	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,631	\$56	\$5
153	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$720	\$25	\$2
154	90000096381	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$208,057	\$9,045	\$744
155	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$140	\$11	\$1
156	90000096494	SVCS000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$27,844	\$2,258	\$186
157	90000099322	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$381,843	\$30,960	\$2,548
158	90000099323	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$220,386	\$17,869	\$1,471
159	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$307	\$41	\$3
160	90000104063	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$444,526	\$68,358	\$5,626
161	90000098663	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$160,840	\$28,383	\$2,336
162	90000098710	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$285,882	\$50,450	\$4,152
163	90000105262	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$774,319	\$136,645	\$11,246
164	90000104123	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,536	\$289	\$24
165	90000104180	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,071	\$202	\$17
166	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$329	\$66	\$5
167	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$19,086	\$3,817	\$314
168	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$441	\$94	\$8
169	90000096390	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$377,777	\$80,134	\$6,995
170	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,163	\$710	\$58
171	90000095352	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$114,175	\$27,072	\$2,228
172	90000098376	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$11,174	\$2,794	\$230
173	90000103784	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$181,024	\$45,256	\$3,725
174	90000107088	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$238,907	\$59,727	\$4,916
175	90000098786	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,338	\$1,405	\$116
176	90000098934	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,297	\$604	\$50
177	90000098934	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,297	\$604	\$50
178	90000104088	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$56,042	\$16,270	\$1,339
179	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5,019	\$1,528	\$126
180	ITXFER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,365	\$1,937	\$159
181	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$30,240	\$9,203	\$757
182	ITXFER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,246	\$985	\$81
183	ITXFER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,968	\$627	\$52

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
184	ITXHER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$6,380	\$0	\$6,380	YES	\$1,861	\$1,223	\$1,542
185	ITXHER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$967	\$0	\$967	YES	\$282	\$185	\$234
186	ITXHER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$79,317	\$0	\$79,317	YES	\$23,134	\$15,202	\$19,168
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/12	120	\$145,066	\$0	\$145,066	YES	\$43,520	\$29,013	\$36,266
188	ITXHER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/12	120	\$7,754	\$0	\$7,754	YES	\$2,591	\$1,615	\$2,003
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/12	120	\$146,505	\$0	\$146,505	YES	\$45,172	\$30,522	\$37,847
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	11/01/12	120	\$63,793	\$0	\$63,793	YES	\$20,201	\$13,822	\$17,011
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	06/01/13	120	\$2,181	\$0	\$2,181	YES	\$818	\$600	\$709
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	06/01/13	120	\$31,222	\$0	\$31,222	YES	\$11,708	\$8,586	\$10,147
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/13	120	\$5,536	\$0	\$5,536	YES	\$2,045	\$1,512	\$1,779
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$162,133	\$0	\$162,133	YES	\$66,204	\$49,991	\$58,098
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$33,751	\$0	\$33,751	YES	\$13,782	\$10,407	\$12,094
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$32,844	\$0	\$32,844	YES	\$13,411	\$10,127	\$11,769
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$81,731	\$0	\$81,731	YES	\$33,374	\$25,201	\$29,287
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$11,355	\$0	\$11,355	YES	\$4,731	\$3,596	\$4,163
199	90000135949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$6,396	\$0	\$6,396	YES	\$2,665	\$2,025	\$2,345
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	02/01/14	120	\$2,444	\$0	\$2,444	YES	\$1,080	\$835	\$957
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	02/01/14	120	\$54,909	\$0	\$54,909	YES	\$24,252	\$18,761	\$21,506
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/14	120	\$241,230	\$0	\$241,230	YES	\$110,564	\$86,441	\$98,502
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/14	120	\$45,242	\$0	\$45,242	YES	\$21,867	\$17,343	\$19,605
204	9000011026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/14	120	\$86,459	\$0	\$86,459	YES	\$42,509	\$33,863	\$38,186
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/01/14	120	\$706,421	\$0	\$706,421	YES	\$347,324	\$276,682	\$312,003
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	08/01/14	120	\$274,180	\$0	\$274,180	YES	\$134,805	\$107,387	\$121,096
207	9000099527	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$45,050	\$0	\$45,050	YES	\$22,901	\$18,396	\$20,648
208	9000011311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$44,636	\$0	\$44,636	YES	\$22,690	\$18,226	\$20,458
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/14	120	\$27,341	\$0	\$27,341	YES	\$14,126	\$11,392	\$12,759
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	12/01/14	120	\$18,483	\$0	\$18,483	YES	\$9,704	\$7,855	\$8,779
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/15	120	\$1,483,732	\$0	\$1,483,732	YES	\$816,053	\$667,679	\$741,866
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	03/01/15	120	\$235,882	\$0	\$235,882	YES	\$124,235	\$101,647	\$112,941
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	03/01/15	120	\$1,385,615	\$0	\$1,385,615	YES	\$762,088	\$623,527	\$692,807
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/15	120	\$102,993	\$0	\$102,993	YES	\$60,079	\$49,780	\$54,930
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/15	120	\$148,052	\$0	\$148,052	YES	\$87,597	\$72,792	\$80,195
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/15	120	\$499,067	\$0	\$499,067	YES	\$307,758	\$237,851	\$282,805
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	11/01/15	120	\$135,118	\$0	\$135,118	YES	\$83,323	\$69,811	\$76,567
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	08/01/16	120	\$1,674,075	\$0	\$1,674,075	YES	\$1,157,902	\$990,494	\$1,074,198
219	90000182190	SVC8000	Non-antized	Office Furniture and Equipment	G012	05/01/17	120	\$3,936,746	\$0	\$3,936,746	YES	\$3,018,172	\$2,624,497	\$2,821,335
220	ITXHER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	J063	10/01/07	120	\$5,435	\$0	\$5,435	YES	\$0	\$0	\$0
221	ITXHER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	J063	07/01/12	120	\$6,600	\$0	\$6,600	YES	\$1,870	\$1,210	\$1,540
222	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/23	120	\$311	\$0	\$311	NO	\$0	\$0	\$0
223	ITXHER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/27	120	\$528	\$0	\$528	NO	\$0	\$0	\$0
224	ITXHER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/27	120	\$97	\$0	\$97	YES	\$0	\$0	\$0
225	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/28	120	\$1,567	\$0	\$1,567	NO	\$0	\$0	\$0
226	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/29	120	\$106,846	\$0	\$106,846	NO	\$0	\$0	\$0
227	ITXHER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/29	120	\$522	\$0	\$522	YES	\$0	\$0	\$0
228	ITXHER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/30	120	\$87	\$0	\$87	NO	\$0	\$0	\$0
229	ITXHER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/31	120	\$24	\$0	\$24	YES	\$0	\$0	\$0
230	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/32	120	\$2,788	\$0	\$2,788	NO	\$0	\$0	\$0
231	ITXHER00099	SVC8000	COMMUNICATION SYSTEM INTRAS	Structures and Improvements	J114	07/01/32	120	\$312	\$0	\$312	NO	\$0	\$0	\$0
232	ITXHER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/35	120	\$2,615	\$0	\$2,615	NO	\$0	\$0	\$0
233	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/36	120	\$256	\$0	\$256	NO	\$0	\$0	\$0
234	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/36	120	\$3,542	\$0	\$3,542	YES	\$0	\$0	\$0
235	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/40	120	\$274	\$0	\$274	NO	\$0	\$0	\$0
236	ITXHER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/40	120	\$129	\$0	\$129	YES	\$0	\$0	\$0
237	ITXHER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/41	120	\$383	\$0	\$383	NO	\$0	\$0	\$0
238	ITXHER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/41	120	\$833	\$0	\$833	NO	\$0	\$0	\$0
239	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/42	120	\$252	\$0	\$252	NO	\$0	\$0	\$0
240	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/44	120	\$384	\$0	\$384	NO	\$0	\$0	\$0
241	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/45	120	\$92	\$0	\$92	NO	\$0	\$0	\$0
242	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/47	120	\$8,724	\$0	\$8,724	NO	\$0	\$0	\$0
243	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/48	120	\$1,684	\$0	\$1,684	NO	\$0	\$0	\$0
244	ITXHER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/49	120	\$7,072	\$0	\$7,072	NO	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	N	Project Description	Account Description	Service Co Return	Year Return	Return on Account Taxes	Total Return	Year Amortization
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$127	(\$35)	\$92	\$638
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$19	(\$5)	\$14	\$97
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,578	(\$431)	\$1,147	\$7,932
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$2,985	(\$776)	\$2,208	\$14,507
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$165	(\$43)	\$122	\$775
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$3,115	(\$811)	\$2,303	\$14,651
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,400	(\$365)	\$1,035	\$6,379
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$58	(\$15)	\$43	\$218
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$835	(\$219)	\$616	\$3,122
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$146	(\$38)	\$108	\$534
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$4,781	(\$1,117)	\$3,665	\$16,213
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$965	(\$232)	\$763	\$3,375
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$969	(\$226)	\$742	\$3,284
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$2,410	(\$563)	\$1,847	\$8,173
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$343	(\$80)	\$262	\$1,135
199	90000139949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$193	(\$45)	\$148	\$640
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$79	(\$19)	\$60	\$244
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,770	(\$419)	\$1,351	\$5,491
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$8,107	(\$1,941)	\$6,166	\$24,123
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,613	(\$389)	\$1,224	\$4,524
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$3,143	(\$760)	\$2,382	\$8,646
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$25,678	(\$6,214)	\$19,464	\$70,642
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$9,966	(\$2,412)	\$7,555	\$27,418
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,699	(\$362)	\$1,337	\$4,505
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,684	(\$359)	\$1,325	\$4,464
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$1,050	(\$225)	\$825	\$2,734
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$723	(\$135)	\$567	\$1,848
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$61,056	(\$13,313)	\$47,742	\$148,373
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$29,295	(\$2,027)	\$27,268	\$22,588
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$57,018	(\$12,433)	\$44,585	\$138,561
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$4,521	(\$1,021)	\$3,499	\$10,299
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$6,600	(\$1,496)	\$5,104	\$14,805
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$23,275	(\$4,806)	\$18,469	\$49,907
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$6,301	(\$1,301)	\$5,000	\$13,512
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$88,406	(\$19,108)	\$69,298	\$167,407
219	90000182190	SVC8000	Non-Unitized	Office Furniture and Equipment	Office Furniture and Equipment	8.23%	\$232,196	(\$46,829)	\$185,367	\$593,675
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	Stores Equipment	8.23%	\$0	\$0	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Structures and Improvements	Structures and Improvements	8.23%	\$127	(\$35)	\$92	\$660
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0

Line	Work order	Account N	Project Description	Account Description	Gas				Distribution			
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IPA Salary & Wage Allocator	Total
184	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$10	3.7985%	\$4	\$24	\$4	\$24
185	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$4	\$1	\$4
186	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$18	\$121	3.7985%	\$44	\$301	\$47	\$298
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$63	\$413	8.5686%	\$185	\$1,150	\$182	\$1,152
188	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$2	\$2	3.7985%	\$5	\$29	\$5	\$29
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$66	\$417	8.5686%	\$193	\$1,161	\$185	\$1,169
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$29	\$182	8.5686%	\$87	\$506	\$81	\$511
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$3	3.7985%	\$2	\$8	\$1	\$9
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$0	\$48	3.7985%	\$23	\$119	\$19	\$123
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$2	\$8	3.7985%	\$4	\$20	\$3	\$21
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$56	\$248	3.7985%	\$139	\$616	\$103	\$652
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$12	\$52	3.7985%	\$29	\$128	\$21	\$136
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$11	\$50	3.7985%	\$28	\$125	\$21	\$132
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$28	\$125	3.7985%	\$70	\$310	\$52	\$329
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$11	\$46	9.6901%	\$25	\$110	\$19	\$117
199	90000135949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$6	\$26	9.6901%	\$14	\$62	\$10	\$66
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$4	3.7985%	\$2	\$9	\$2	\$10
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$21	\$84	3.7985%	\$51	\$209	\$35	\$224
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$176	\$687	8.5686%	\$516	\$1,912	\$332	\$2,097
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$19	\$69	3.7985%	\$46	\$172	\$30	\$189
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$68	\$246	8.5686%	\$199	\$685	\$121	\$764
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$298	\$1,082	3.7985%	\$739	\$2,683	\$468	\$2,955
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$215	\$781	8.5686%	\$632	\$2,173	\$383	\$2,422
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$38	\$128	8.5686%	\$112	\$357	\$64	\$405
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$38	\$127	8.5686%	\$111	\$354	\$63	\$401
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$34	\$112	9.6901%	\$80	\$265	\$47	\$298
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$9	\$28	3.7985%	\$22	\$70	\$13	\$79
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$1,361	\$4,228	8.5686%	\$3,995	\$11,762	\$2,152	\$13,605
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$111	\$346	3.7985%	\$276	\$858	\$155	\$979
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	4.0899%	\$1,823	\$5,667	9.6901%	\$4,320	\$13,427	\$2,424	\$15,323
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$54	\$158	3.7985%	\$133	\$391	\$72	\$453
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$145	\$422	8.5686%	\$427	\$1,174	\$219	\$1,382
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$283	\$764	3.7985%	\$702	\$1,896	\$355	\$2,242
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$142	\$385	8.5686%	\$418	\$1,071	\$203	\$1,286
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	4.0899%	\$2,834	\$6,847	9.6901%	\$6,715	\$16,222	\$3,133	\$19,804
219	90000182190	SVC8000	Non-Utilized	Office Furniture and Equipment	2.8497%	\$5,282	\$11,219	8.5686%	\$15,513	\$31,207	\$6,382	\$40,338
220	ITXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
221	ITXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	4.0899%	\$4	\$27	9.6901%	\$9	\$64	\$10	\$63
222	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
223	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
224	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
225	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
226	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
227	ITXFER000099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
228	ITXFER000099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
229	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
230	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
231	ITXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
232	ITXFER000099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
233	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
234	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
235	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
236	ITXFER000099	SVC8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
237	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
238	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
239	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
240	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
241	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
242	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
243	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
244	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019		08/31/2020		Average Balance
												Balance		Balance		
184	ITXFER00099	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$2,944	\$6,380	\$6,380	\$6,380	\$1,743	\$967	\$4,519	\$5,157	\$4,838	
185	ITXFER00099	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$446	\$967	\$967	\$967	\$264	\$967	\$685	\$781	\$733	
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$36,996	\$79,317	\$79,317	\$79,317	\$21,669	\$56,183	\$64,115	\$64,115	\$60,149	
187	90000104110	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$66,932	\$141,581	\$141,581	\$141,581	\$39,156	\$101,546	\$116,053	\$116,053	\$108,799	
188	90000104110	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$3,578	\$7,568	\$7,568	\$7,568	\$2,093	\$3,361	\$5,751	\$5,751	\$5,751	
189	90000106246	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$67,596	\$142,986	\$142,986	\$142,986	\$39,544	\$101,333	\$114,598	\$114,598	\$108,658	
190	9000007849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$29,433	\$62,260	\$62,260	\$62,260	\$7,219	\$43,992	\$49,971	\$49,971	\$46,784	
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$910	\$2,124	\$2,124	\$2,181	\$888	\$1,363	\$1,381	\$1,381	\$1,472	
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$1,021	\$30,410	\$31,222	\$31,222	\$8,816	\$8,419	\$19,514	\$22,636	\$21,075	
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$2,225	\$5,197	\$5,336	\$5,362	\$1,439	\$3,282	\$3,324	\$3,324	\$3,557	
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$67,619	\$149,478	\$157,918	\$157,918	\$31,698	\$141,990	\$157,918	\$157,918	\$150,036	
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$13,476	\$31,117	\$32,874	\$32,874	\$3,995	\$8,741	\$19,969	\$22,345	\$21,657	
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$13,698	\$30,281	\$31,990	\$31,990	\$3,136	\$8,406	\$19,433	\$22,177	\$21,075	
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$34,087	\$75,552	\$79,606	\$79,606	\$7,749	\$21,167	\$48,358	\$56,531	\$52,444	
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$4,736	\$10,469	\$11,060	\$11,060	\$1,074	\$2,941	\$6,624	\$7,759	\$7,191	
199	90000133949	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$2,668	\$5,897	\$6,230	\$6,063	\$1,657	\$3,371	\$4,371	\$4,371	\$4,051	
200	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$1,019	\$2,253	\$2,381	\$2,381	\$2,317	\$6,633	\$1,609	\$1,487	\$1,487	
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$50,623	\$53,482	\$53,482	\$53,482	\$14,221	\$30,658	\$36,149	\$33,403	\$33,403	
202	90000103711	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$104,836	\$222,967	\$235,147	\$229,057	\$62,728	\$130,666	\$154,789	\$142,728	\$142,728	
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$19,662	\$41,817	\$44,101	\$42,959	\$11,736	\$23,375	\$27,899	\$25,637	\$25,637	
204	90000111026	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$37,074	\$79,913	\$84,279	\$82,096	\$22,429	\$43,950	\$52,946	\$48,273	\$48,273	
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$307,004	\$652,939	\$688,607	\$670,773	\$183,255	\$359,097	\$429,740	\$394,419	\$394,419	
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$119,156	\$253,422	\$267,265	\$267,265	\$71,126	\$139,375	\$166,793	\$153,084	\$153,084	
207	9000099327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$39,368	\$41,640	\$40,504	\$40,504	\$11,066	\$22,150	\$26,655	\$24,402	\$24,402	
208	9000011311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$39,005	\$41,257	\$40,131	\$40,131	\$10,964	\$21,946	\$26,410	\$24,178	\$24,178	
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$11,882	\$23,892	\$25,271	\$24,581	\$6,716	\$13,215	\$15,949	\$14,582	\$14,582	
210	90000146087	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$8,033	\$16,152	\$17,084	\$16,618	\$4,340	\$8,779	\$10,628	\$9,704	\$9,704	
211	90000114690	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$64,815	\$129,670	\$137,401	\$133,985	\$364,445	\$667,679	\$816,053	\$741,866	\$741,866	
212	90000130716	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$98,166	\$197,388	\$208,780	\$203,084	\$55,483	\$101,647	\$124,235	\$112,941	\$112,941	
213	90000133046	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$602,174	\$1,210,829	\$1,280,712	\$1,245,710	\$340,344	\$623,527	\$762,088	\$692,807	\$692,807	
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	48.32%	\$69,769	\$91,119	\$95,866	\$93,493	\$25,442	\$42,914	\$53,214	\$48,063	\$48,063	
215	90000146788	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	48.32%	\$71,542	\$130,982	\$137,807	\$134,395	\$36,717	\$60,454	\$75,260	\$67,857	\$67,857	
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	48.32%	\$241,162	\$441,528	\$430,013	\$417,479	\$117,479	\$191,309	\$241,216	\$216,262	\$216,262	
217	90000150219	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	48.32%	\$65,292	\$113,405	\$119,540	\$116,422	\$31,807	\$51,795	\$65,307	\$58,551	\$58,551	
218	90000141768	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Office Furniture and Equipment	84	49.95%	\$836,174	\$1,447,139	\$1,447,727	\$1,439,605	\$396,065	\$1,483,381	\$1,959,877	\$1,859,877	\$1,859,877	
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	84	49.95%	\$1,966,342	\$3,075,088	\$3,321,192	\$3,198,140	\$873,732	\$918,574	\$1,312,249	\$1,115,411	\$1,115,411	
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVEING	Stores Equipment	84	46.14%	\$2,507	\$5,435	\$5,435	\$5,435	\$1,485	\$5,435	\$5,435	\$5,435	\$5,435	
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVEING	Stores Equipment	84	46.14%	\$3,045	\$6,600	\$6,600	\$6,600	\$1,893	\$4,730	\$5,390	\$5,060	\$5,060	
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$311	\$311	\$311	\$83	\$311	\$311	\$311	\$311	
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$528	\$528	\$528	\$144	\$528	\$528	\$528	\$528	
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$97	\$97	\$97	\$26	\$97	\$97	\$97	\$97	
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,567	\$1,567	\$1,567	\$428	\$1,567	\$1,567	\$1,567	\$1,567	
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$106,846	\$106,846	\$106,846	\$29,190	\$106,846	\$106,846	\$106,846	\$106,846	
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$522	\$522	\$522	\$143	\$522	\$522	\$522	\$522	
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$87	\$87	\$87	\$24	\$87	\$87	\$87	\$87	
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$24	\$24	\$24	\$7	\$24	\$24	\$24	\$24	
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,788	\$2,788	\$2,788	\$762	\$2,788	\$2,788	\$2,788	\$2,788	
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-	Structures and Improvements	468	0.00%	\$0	\$312	\$312	\$312	\$85	\$312	\$312	\$312	\$312	
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$2,615	\$2,615	\$2,615	\$714	\$2,615	\$2,615	\$2,615	\$2,615	
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$256	\$256	\$256	\$70	\$256	\$256	\$256	\$256	
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$3,542	\$3,542	\$3,542	\$968	\$3,542	\$3,542	\$3,542	\$3,542	
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$274	\$274	\$274	\$75	\$274	\$274	\$274	\$274	
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$129	\$129	\$129	\$35	\$129	\$129	\$129	\$129	
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$383	\$383	\$383	\$105	\$383	\$383	\$383	\$383	
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$833	\$833	\$833	\$227	\$833	\$833	\$833	\$833	
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$252	\$252	\$252	\$69	\$252	\$252	\$252	\$252	
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$384	\$384	\$384	\$105	\$384	\$384	\$384	\$384	
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$92	\$92	\$92	\$25	\$92	\$92	\$92	\$92	
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$8,724	\$8,724	\$8,724	\$2,383	\$8,724	\$8,724	\$8,724	\$8,724	
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,684	\$1,684	\$1,684	\$460	\$1,684	\$1,684	\$1,684	\$1,684	
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$7,072	\$7,072	\$7,072	\$1,932	\$7,072	\$7,072	\$7,072	\$7,072	

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,322	\$421	\$35
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$200	\$64	\$5
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$16,433	\$5,237	\$431
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$29,724	\$9,432	\$776
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,571	\$522	\$43
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$29,685	\$9,859	\$811
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$12,781	\$4,438	\$365
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$402	\$186	\$15
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,758	\$2,661	\$219
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$972	\$467	\$38
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$28,423	\$13,568	\$1,117
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5,917	\$2,824	\$232
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,758	\$2,749	\$226
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$14,328	\$6,840	\$563
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,965	\$976	\$80
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,107	\$550	\$45
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$406	\$227	\$19
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$9,126	\$5,095	\$419
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$38,993	\$23,585	\$1,941
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,004	\$4,732	\$389
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,188	\$9,240	\$760
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$107,755	\$75,500	\$6,214
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$41,822	\$29,303	\$2,412
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,667	\$4,399	\$362
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,605	\$4,358	\$359
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,984	\$2,732	\$225
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,651	\$1,889	\$155
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$202,678	\$161,767	\$13,313
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$30,855	\$24,027	\$2,027
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$189,275	\$151,070	\$12,433
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$13,131	\$12,411	\$1,021
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$18,539	\$18,178	\$1,496
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$59,083	\$58,397	\$4,806
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,996	\$15,810	\$1,301
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$163,886	\$232,179	\$19,108
219	90000182190	SVC8000	Non-amortized	Office Furniture and Equipment	\$304,730	\$569,001	\$46,829
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$1,485	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$1,382	\$421	\$35
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$85	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$144	\$0	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$26	\$0	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$428	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29,190	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$143	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$24	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$7	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$762	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA	Structures and Improvements	\$85	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$714	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$70	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$968	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$75	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$35	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$105	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$227	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$69	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$105	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,383	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$460	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,932	\$0	\$0

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/50	120	\$2,007	\$0	\$2,007	NO	\$0	\$0	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/51	120	\$652	\$0	\$652	NO	\$0	\$0	\$0
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/51	120	\$1,446	\$0	\$1,446	NO	\$0	\$0	\$0
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/52	120	\$1,648	\$0	\$1,648	NO	\$0	\$0	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/52	120	\$1,855	\$0	\$1,855	NO	\$0	\$0	\$0
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/53	120	\$322	\$0	\$322	NO	\$0	\$0	\$0
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/53	120	\$620	\$0	\$620	NO	\$0	\$0	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J114	07/01/53	120	\$1,216	\$0	\$1,216	NO	\$0	\$0	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/53	120	\$995	\$0	\$995	NO	\$0	\$0	\$0
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/54	120	\$1,350	\$0	\$1,350	NO	\$0	\$0	\$0
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/55	120	\$230	\$0	\$230	NO	\$0	\$0	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/55	120	\$3,012	\$0	\$3,012	NO	\$0	\$0	\$0
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$36,498	\$0	\$36,498	NO	\$0	\$0	\$0
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$257	\$0	\$257	NO	\$0	\$0	\$0
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/56	120	\$2,726	\$0	\$2,726	NO	\$0	\$0	\$0
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$6,158	\$0	\$6,158	NO	\$0	\$0	\$0
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$799	\$0	\$799	NO	\$0	\$0	\$0
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/57	120	\$5,087	\$0	\$5,087	NO	\$0	\$0	\$0
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J114	07/01/57	120	\$4,642	\$0	\$4,642	NO	\$0	\$0	\$0
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/57	120	\$1,879	\$0	\$1,879	NO	\$0	\$0	\$0
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/57	120	\$300	\$0	\$300	NO	\$0	\$0	\$0
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/58	120	\$3,250	\$0	\$3,250	NO	\$0	\$0	\$0
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$1,461	\$0	\$1,461	NO	\$0	\$0	\$0
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	J114	07/01/59	120	\$125	\$0	\$125	NO	\$0	\$0	\$0
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$564	\$0	\$564	NO	\$0	\$0	\$0
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$2,743	\$0	\$2,743	NO	\$0	\$0	\$0
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/60	120	\$2,238	\$0	\$2,238	NO	\$0	\$0	\$0
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/60	120	\$1,182	\$0	\$1,182	NO	\$0	\$0	\$0
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/61	120	\$342	\$0	\$342	YES	\$0	\$0	\$0
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/62	120	\$8,563	\$0	\$8,563	NO	\$0	\$0	\$0
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/62	120	\$968	\$0	\$968	NO	\$0	\$0	\$0
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/62	120	\$25,306	\$0	\$25,306	NO	\$0	\$0	\$0
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/62	120	\$235	\$0	\$235	NO	\$0	\$0	\$0
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/62	120	\$1,738	\$0	\$1,738	YES	\$0	\$0	\$0
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/64	120	\$910	\$0	\$910	NO	\$0	\$0	\$0
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$2,098	\$0	\$2,098	NO	\$0	\$0	\$0
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$1,154	\$0	\$1,154	NO	\$0	\$0	\$0
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/64	120	\$1,028	\$0	\$1,028	NO	\$0	\$0	\$0
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/65	120	\$555	\$0	\$555	NO	\$0	\$0	\$0
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/65	120	\$2,310	\$0	\$2,310	NO	\$0	\$0	\$0
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$261	\$0	\$261	NO	\$0	\$0	\$0
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$1,566	\$0	\$1,566	NO	\$0	\$0	\$0
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/67	120	\$47,478	\$0	\$47,478	NO	\$0	\$0	\$0
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/67	120	\$3,214	\$0	\$3,214	YES	\$0	\$0	\$0
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/68	120	\$61	\$0	\$61	NO	\$0	\$0	\$0
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/69	120	\$663	\$0	\$663	NO	\$0	\$0	\$0
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/69	120	\$1,217	\$0	\$1,217	NO	\$0	\$0	\$0
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/69	120	\$9,589	\$0	\$9,589	YES	\$0	\$0	\$0
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J139	07/01/71	120	\$125	\$0	\$125	YES	\$0	\$0	\$0
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/73	120	\$1,986	\$0	\$1,986	NO	\$0	\$0	\$0
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J139	07/01/73	120	\$4,166	\$0	\$4,166	YES	\$0	\$0	\$0
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/74	120	\$15,612	\$0	\$15,612	NO	\$0	\$0	\$0
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/74	120	\$26,136	\$0	\$26,136	NO	\$0	\$0	\$0
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/74	120	\$4,896	\$0	\$4,896	NO	\$0	\$0	\$0
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$899	\$0	\$899	NO	\$0	\$0	\$0
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$39,717	\$0	\$39,717	NO	\$0	\$0	\$0
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/78	120	\$23,097	\$0	\$23,097	NO	\$0	\$0	\$0
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/78	120	\$82,461	\$0	\$82,461	YES	\$0	\$0	\$0
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J135	07/01/78	120	\$5,000	\$0	\$5,000	YES	\$0	\$0	\$0
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J135	07/01/78	120	\$2,000	\$0	\$2,000	YES	\$0	\$0	\$0
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/79	120	\$8,192	\$0	\$8,192	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
245	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
247	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
248	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
250	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
251	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
254	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
255	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$0	\$0	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$358	\$358	\$0
257	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$3	\$3	\$0
258	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$27	\$27	\$0
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$60	\$60	\$0
260	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$8	\$8	\$0
261	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$50	\$50	\$0
262	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$45	\$45	\$0
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$18	\$18	\$0
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$3	\$3	\$0
265	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$14	\$14	\$0
266	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$1	\$1	\$0
267	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$6	\$6	\$0
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$27	\$27	\$0
269	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$22	\$22	\$0
270	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$12	\$12	\$0
271	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$3	\$3	\$0
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$84	\$84	\$0
273	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$9	\$9	\$0
274	ITXFER00099	SVC8000	LANDSCAPING	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$248	\$248	\$0
275	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$2	\$2	\$0
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$17	\$17	\$0
277	ITXFER00099	SVC8000	YARD LIGHTING	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$9	\$9	\$0
278	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$21	\$21	\$0
279	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$11	\$11	\$0
280	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$10	\$10	\$0
281	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$5	\$5	\$0
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$23	\$23	\$0
283	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$3	\$3	\$0
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$15	\$15	\$0
285	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$465	\$465	\$0
286	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$31	\$31	\$0
287	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$1	\$1	\$0
288	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$7	\$7	\$0
289	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$12	\$12	\$0
290	ITXFER00099	SVC8000	LANDSCAPING	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$94	\$94	\$0
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$256	\$256	\$0
292	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$48	\$48	\$0
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$9	\$9	\$0
294	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$389	\$389	\$0
295	ITXFER00099	SVC8000	LANDSCAPING	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$226	\$226	\$0
296	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$808	\$808	\$0
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$49	\$49	\$0
298	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$20	\$20	\$0
299	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$80	\$80	\$0
300	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$20	\$20	\$0
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$20	\$20	\$0
302	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$20	\$20	\$0
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$20	\$20	\$0
304	ITXFER00099	SVC8000	FENCE	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$80	\$80	\$0
305	ITXFER00099	SVC8000	BUILDINGS	STRUCTURES AND IMPROVEMENTS	STRUCTURES AND IMPROVEMENTS	8.23%	\$0	\$80	\$80	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimant N	Project Description	Account Description	Gas				Distribution			
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
245	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
246	ITXFER00099	SYCS800	LANDSCAPING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
247	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
248	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
249	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
250	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
251	ITXFER00099	SYCS800	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
252	ITXFER00099	SYCS800	HVAC SYSTEM INTRA-SITE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
253	ITXFER00099	SYCS800	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
254	ITXFER00099	SYCS800	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
255	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
256	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$22	\$0	0.0000%	\$0	\$0	\$0	\$0
257	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
258	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
259	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$4	\$0	0.0000%	\$0	\$0	\$0	\$0
260	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
261	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
262	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
263	ITXFER00099	SYCS800	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
264	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
265	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
266	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
267	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
268	ITXFER00099	SYCS800	WATER SUPPLY SYSTEM	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
269	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
270	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
271	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
272	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
273	ITXFER00099	SYCS800	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
274	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$5	\$0	0.0000%	\$0	\$0	\$0	\$0
275	ITXFER00099	SYCS800	LANDSCAPING	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
276	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$16	\$0	0.0000%	\$0	\$0	\$0	\$0
277	ITXFER00099	SYCS800	YARD LIGHTING	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
278	ITXFER00099	SYCS800	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
279	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
280	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
281	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
282	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
283	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
284	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
285	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
286	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
287	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$29	\$0	0.0000%	\$0	\$0	\$0	\$0
288	ITXFER00099	SYCS800	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
289	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
290	ITXFER00099	SYCS800	LANDSCAPING	Structures and Improvements	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
291	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
292	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$4	\$0	\$0	\$3
293	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
294	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
295	ITXFER00099	SYCS800	LANDSCAPING	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0	\$1
296	ITXFER00099	SYCS800	FENCE	Structures and Improvements	6.2600%	\$10	\$0	0.0000%	\$0	\$0	\$0	\$0
297	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$16	\$0	0.0000%	\$0	\$0	\$0	\$0
298	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
299	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
300	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	6.2600%	\$24	\$0	0.0000%	\$0	\$0	\$0	\$0
301	ITXFER00099	SYCS800	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	6.2600%	\$14	\$0	0.0000%	\$0	\$0	\$0	\$0
302	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	1.6673%	\$13	\$0	3.3927%	\$27	\$0	\$4	\$24
303	ITXFER00099	SYCS800	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0	\$1
304	ITXFER00099	SYCS800	FENCE	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$1	\$0	\$0	\$1
305	ITXFER00099	SYCS800	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$3	\$0	\$0	\$2

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 27.32% 09/01/19 08/31/20

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,007	\$2,007	\$2,007	\$548	\$2,007	\$2,007	\$2,007
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$652	\$652	\$652	\$178	\$652	\$652	\$652
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$146	\$146	\$146	\$40	\$146	\$146	\$146
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,648	\$1,648	\$1,648	\$450	\$1,648	\$1,648	\$1,648
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$1,855	\$1,855	\$1,855	\$507	\$1,855	\$1,855	\$1,855
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$322	\$322	\$322	\$88	\$322	\$322	\$322
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$620	\$620	\$620	\$169	\$620	\$620	\$620
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	468	0.00%	\$0	\$1,216	\$1,216	\$1,216	\$332	\$1,216	\$1,216	\$1,216
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$595	\$595	\$595	\$163	\$595	\$595	\$595
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,350	\$1,350	\$1,350	\$369	\$1,350	\$1,350	\$1,350
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$230	\$230	\$230	\$63	\$230	\$230	\$230
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$3,012	\$3,012	\$3,012	\$823	\$3,012	\$3,012	\$3,012
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$20,121	\$21,057	\$20,589	\$5,625	\$36,498	\$36,498	\$36,498
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$142	\$142	\$142	\$40	\$257	\$257	\$257
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$1,503	\$1,573	\$1,538	\$420	\$2,726	\$2,726	\$2,726
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$3,595	\$3,553	\$3,474	\$949	\$6,158	\$6,158	\$6,158
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$441	\$461	\$451	\$123	\$799	\$799	\$799
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,805	\$2,935	\$2,870	\$784	\$5,087	\$5,087	\$5,087
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	468	0.00%	\$0	\$2,550	\$2,678	\$2,619	\$715	\$4,642	\$4,642	\$4,642
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$1,036	\$1,084	\$1,060	\$290	\$1,879	\$1,879	\$1,879
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$165	\$173	\$169	\$46	\$300	\$300	\$300
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,792	\$1,875	\$1,833	\$501	\$3,250	\$3,250	\$3,250
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$805	\$843	\$824	\$225	\$1,461	\$1,461	\$1,461
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	468	0.00%	\$0	\$69	\$72	\$71	\$19	\$125	\$125	\$125
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$311	\$325	\$318	\$87	\$564	\$564	\$564
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,512	\$1,582	\$1,547	\$423	\$2,743	\$2,743	\$2,743
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,233	\$1,291	\$1,262	\$345	\$2,238	\$2,238	\$2,238
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$652	\$682	\$667	\$182	\$1,182	\$1,182	\$1,182
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$188	\$197	\$193	\$53	\$342	\$342	\$342
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$4,721	\$4,940	\$4,831	\$1,320	\$8,563	\$8,563	\$8,563
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$533	\$558	\$546	\$149	\$968	\$968	\$968
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$13,951	\$14,599	\$14,275	\$3,900	\$25,306	\$25,306	\$25,306
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$129	\$135	\$132	\$36	\$235	\$235	\$235
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$958	\$1,003	\$980	\$268	\$1,738	\$1,738	\$1,738
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$501	\$525	\$513	\$140	\$910	\$910	\$910
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,157	\$1,210	\$1,183	\$323	\$2,098	\$2,098	\$2,098
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$636	\$666	\$651	\$178	\$1,154	\$1,154	\$1,154
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$567	\$593	\$580	\$158	\$1,028	\$1,028	\$1,028
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$306	\$320	\$313	\$86	\$555	\$555	\$555
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$1,274	\$1,333	\$1,303	\$356	\$2,310	\$2,310	\$2,310
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$144	\$151	\$147	\$40	\$261	\$261	\$261
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$863	\$904	\$884	\$241	\$1,566	\$1,566	\$1,566
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$26,174	\$27,391	\$26,782	\$7,317	\$47,478	\$47,478	\$47,478
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,772	\$1,854	\$1,813	\$495	\$3,214	\$3,214	\$3,214
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$34	\$35	\$35	\$9	\$61	\$61	\$61
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$366	\$383	\$374	\$102	\$663	\$663	\$663
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$671	\$702	\$686	\$188	\$1,217	\$1,217	\$1,217
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$5,286	\$5,532	\$5,409	\$1,478	\$9,589	\$9,589	\$9,589
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$69	\$72	\$70	\$19	\$125	\$125	\$125
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,095	\$1,146	\$1,120	\$306	\$1,986	\$1,986	\$1,986
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$2,297	\$2,403	\$2,350	\$642	\$4,166	\$4,166	\$4,166
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$8,606	\$9,007	\$8,807	\$2,406	\$15,612	\$15,612	\$15,612
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$14,408	\$15,078	\$14,443	\$4,028	\$26,136	\$26,136	\$26,136
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,699	\$2,824	\$2,762	\$754	\$4,896	\$4,896	\$4,896
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$495	\$519	\$507	\$139	\$899	\$899	\$899
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$21,895	\$22,914	\$22,404	\$6,121	\$39,717	\$39,717	\$39,717
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%	\$0	\$12,733	\$13,325	\$13,029	\$3,560	\$23,097	\$23,097	\$23,097
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$45,450	\$47,574	\$46,516	\$12,708	\$82,461	\$82,461	\$82,461
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	468	0.00%	\$0	\$2,756	\$2,885	\$2,821	\$771	\$5,000	\$5,000	\$5,000
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,103	\$1,154	\$1,128	\$308	\$2,000	\$2,000	\$2,000
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$4,516	\$4,726	\$4,621	\$1,263	\$8,192	\$8,192	\$8,192

27.32% 8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estmt N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
245	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$548	\$0	\$0
246	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$178	\$0	\$0
247	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$40	\$0	\$0
248	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$450	\$0	\$0
249	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$507	\$0	\$0
250	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$88	\$0	\$0
251	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$169	\$0	\$0
252	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$332	\$0	\$0
253	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$163	\$0	\$0
254	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$569	\$0	\$0
255	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$63	\$0	\$0
256	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$823	\$0	\$0
257	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,971	(\$4,346)	(\$358)
258	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$70	(\$31)	(\$3)
259	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$745	(\$325)	(\$27)
260	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,682	(\$733)	(\$60)
261	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$218	(\$95)	(\$8)
262	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,390	(\$606)	(\$50)
263	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$1,268	(\$553)	(\$45)
264	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$513	(\$224)	(\$18)
265	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$82	(\$36)	(\$3)
266	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$888	(\$387)	(\$32)
267	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$399	(\$174)	(\$14)
268	1TXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$34	(\$15)	(\$1)
269	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$154	(\$67)	(\$6)
270	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$749	(\$327)	(\$27)
271	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$611	(\$266)	(\$22)
272	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$323	(\$141)	(\$12)
273	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$93	(\$41)	(\$3)
274	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,340	(\$1,020)	(\$84)
275	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$264	(\$115)	(\$9)
276	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$6,913	(\$3,014)	(\$248)
277	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$64	(\$28)	(\$2)
278	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$475	(\$207)	(\$17)
279	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$249	(\$108)	(\$9)
280	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$573	(\$250)	(\$21)
281	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$315	(\$137)	(\$11)
282	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$281	(\$122)	(\$10)
283	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$152	(\$66)	(\$5)
284	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$631	(\$275)	(\$23)
285	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$71	(\$31)	(\$3)
286	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$428	(\$187)	(\$15)
287	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,971	(\$5,654)	(\$465)
288	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$878	(\$383)	(\$31)
289	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17	(\$7)	(\$1)
290	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$181	(\$79)	(\$7)
291	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$332	(\$145)	(\$12)
292	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,620	(\$1,142)	(\$94)
293	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$34	(\$15)	(\$1)
294	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$543	(\$236)	(\$19)
295	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$1,138	(\$496)	(\$41)
296	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$4,265	(\$1,859)	(\$153)
297	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$7,140	(\$3,112)	(\$256)
298	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,337	(\$583)	(\$48)
299	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$246	(\$107)	(\$9)
300	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10,851	(\$4,730)	(\$389)
301	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$6,310	(\$2,751)	(\$226)
302	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$22,528	(\$9,820)	(\$808)
303	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$1,366	(\$595)	(\$49)
304	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$546	(\$238)	(\$20)
305	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,238	(\$976)	(\$80)

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/79	120	\$925	\$0	\$925	YES	\$0	\$0	\$0
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/79	120	\$1,748	\$0	\$1,748	YES	\$0	\$0	\$0
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/80	120	\$5,738	\$0	\$5,738	YES	\$0	\$0	\$0
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/81	120	\$512	\$0	\$512	NO	\$0	\$0	\$0
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/82	120	\$9,487	\$0	\$9,487	NO	\$0	\$0	\$0
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/84	120	\$62,345	\$0	\$62,345	NO	\$0	\$0	\$0
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/85	120	\$117,041	\$0	\$117,041	YES	\$0	\$0	\$0
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/86	120	\$50,918	\$0	\$50,918	NO	\$0	\$0	\$0
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/86	120	\$671,122	\$0	\$671,122	YES	\$0	\$0	\$0
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$4,934	\$0	\$4,934	NO	\$0	\$0	\$0
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$6,927	\$0	\$6,927	NO	\$0	\$0	\$0
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/87	120	\$23,139	\$0	\$23,139	YES	\$0	\$0	\$0
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/88	120	\$2,676	\$0	\$2,676	NO	\$0	\$0	\$0
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/90	120	\$45,270	\$0	\$45,270	NO	\$0	\$0	\$0
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/91	120	\$79,673	\$0	\$79,673	NO	\$0	\$0	\$0
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/91	120	\$45,688	\$0	\$45,688	YES	\$0	\$0	\$0
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J135	07/01/91	120	\$116,230	\$0	\$116,230	YES	\$0	\$0	\$0
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/92	120	\$240,838	\$0	\$240,838	NO	\$0	\$0	\$0
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/92	120	\$32,793	\$0	\$32,793	YES	\$0	\$0	\$0
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J139	07/01/92	120	\$156,322	\$0	\$156,322	YES	\$0	\$0	\$0
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/93	120	\$160,122	\$0	\$160,122	NO	\$0	\$0	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-	Structures and Improvements	J135	07/01/93	120	\$5,337	\$0	\$5,337	YES	\$0	\$0	\$0
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/94	120	\$55,103	\$0	\$55,103	NO	\$0	\$0	\$0
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/94	120	\$13,154	\$0	\$13,154	YES	\$0	\$0	\$0
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/94	120	\$1,633	\$0	\$1,633	YES	\$0	\$0	\$0
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/95	120	\$41,066	\$0	\$41,066	NO	\$0	\$0	\$0
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/95	120	\$3,926	\$0	\$3,926	NO	\$0	\$0	\$0
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/96	120	\$325,522	\$0	\$325,522	NO	\$0	\$0	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	07/01/96	120	\$1,637	\$0	\$1,637	NO	\$0	\$0	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/96	120	\$5,326	\$0	\$5,326	NO	\$0	\$0	\$0
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/96	120	\$89,703	\$0	\$89,703	YES	\$0	\$0	\$0
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$171,164	\$0	\$171,164	NO	\$0	\$0	\$0
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$1,364	\$0	\$1,364	NO	\$0	\$0	\$0
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/97	120	\$410,128	\$0	\$410,128	YES	\$0	\$0	\$0
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/98	120	\$629,697	\$0	\$629,697	YES	\$0	\$0	\$0
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/99	120	\$109,547	\$0	\$109,547	NO	\$0	\$0	\$0
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/00	120	\$3,258	\$0	\$3,258	NO	\$0	\$0	\$0
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	J114	07/01/00	120	\$10,643	\$0	\$10,643	NO	\$0	\$0	\$0
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/00	120	\$13,102	\$0	\$13,102	YES	\$0	\$0	\$0
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J135	07/01/00	120	\$23,315	\$0	\$23,315	YES	\$0	\$0	\$0
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	J135	07/01/00	120	\$10,643	\$0	\$10,643	YES	\$0	\$0	\$0
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	J139	07/01/00	120	\$10,643	\$0	\$10,643	YES	\$0	\$0	\$0
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/01	120	\$773,791	\$0	\$773,791	NO	\$0	\$0	\$0
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	12/31/01	120	\$188,328	\$0	\$188,328	NO	\$0	\$0	\$0
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/31/01	120	\$141,361	\$0	\$141,361	YES	\$0	\$0	\$0
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	03/31/02	120	\$37,149	\$0	\$37,149	YES	\$0	\$0	\$0
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	04/30/02	120	\$554,929	\$0	\$554,929	YES	\$0	\$0	\$0
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/30/02	120	\$67,855	\$0	\$67,855	YES	\$0	\$0	\$0
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	05/31/02	120	\$30,801	\$0	\$30,801	YES	\$0	\$0	\$0
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J139	11/25/02	120	\$1,641	\$0	\$1,641	YES	\$0	\$0	\$0
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/06/02	120	\$34,298	\$0	\$34,298	YES	\$0	\$0	\$0
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/02	120	\$1,250	\$0	\$1,250	NO	\$0	\$0	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	01/31/03	120	\$1,257	\$0	\$1,257	YES	\$0	\$0	\$0
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	09/21/03	120	\$19,174	\$0	\$19,174	YES	\$0	\$0	\$0
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/29/03	120	\$63,100	\$0	\$63,100	NO	\$0	\$0	\$0
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/03	120	\$483,123	\$0	\$483,123	NO	\$0	\$0	\$0
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	03/04/04	120	\$41,145	\$0	\$41,145	YES	\$0	\$0	\$0
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	05/20/04	120	\$1,280	\$0	\$1,280	YES	\$0	\$0	\$0
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/09/04	120	\$3,922	\$0	\$3,922	YES	\$0	\$0	\$0
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/14/04	120	\$4,269	\$0	\$4,269	YES	\$0	\$0	\$0
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	09/29/04	120	\$8,971	\$0	\$8,971	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
306	ITXFER00099	SVC8000	FENCE		Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
307	ITXFER00099	SVC8000	YARD LIGHTING		Structures and Improvements	8.23%	\$0	\$17	\$17	\$0
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE		Structures and Improvements	8.23%	\$0	\$56	\$56	\$0
309	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$5	\$5	\$0
310	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$93	\$93	\$0
311	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$611	\$611	\$0
312	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$1,147	\$1,147	\$0
313	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$499	\$499	\$0
314	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$6,578	\$6,578	\$0
315	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$48	\$48	\$0
316	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$68	\$68	\$0
317	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$227	\$227	\$0
318	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$26	\$26	\$0
319	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$444	\$444	\$0
320	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$781	\$781	\$0
321	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$448	\$448	\$0
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS		Structures and Improvements	8.23%	\$0	\$1,139	\$1,139	\$0
323	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$2,360	\$2,360	\$0
324	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$321	\$321	\$0
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS		Structures and Improvements	8.23%	\$0	\$1,532	\$1,532	\$0
326	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$1,569	\$1,569	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA		Structures and Improvements	8.23%	\$0	\$52	\$52	\$0
328	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$540	\$540	\$0
329	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$129	\$129	\$0
330	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$16	\$16	\$0
331	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$402	\$402	\$0
332	ITXFER00099	SVC8000	FENCE		Structures and Improvements	8.23%	\$0	\$38	\$38	\$0
333	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$3,190	\$3,190	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM		Structures and Improvements	8.23%	\$0	\$16	\$16	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING		Structures and Improvements	8.23%	\$0	\$52	\$52	\$0
336	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$879	\$879	\$0
337	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$1,678	\$1,678	\$0
338	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$13	\$13	\$0
339	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$4,020	\$4,020	\$0
340	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$6,172	\$6,172	\$0
341	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$1,137	\$1,137	\$0
342	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$36	\$36	\$0
343	ITXFER00099	SVC8000	SIGNS		Structures and Improvements	8.23%	\$0	\$117	\$117	\$0
344	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$144	\$144	\$0
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS		Structures and Improvements	8.23%	\$0	\$255	\$255	\$0
346	ITXFER00099	SVC8000	SIGNS		Structures and Improvements	8.23%	\$0	\$117	\$117	\$0
347	ITXFER00099	SVC8000	SIGNS		Structures and Improvements	8.23%	\$0	\$117	\$117	\$0
348	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$5,046	\$5,046	\$0
349	ITXFER00099	SVC8000	LANDSCAPING		Structures and Improvements	8.23%	\$0	\$902	\$902	\$0
350	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$922	\$922	\$0
351	ITXFER00099	SVC8000	SECURITY SYSTEM		Structures and Improvements	8.23%	\$0	\$242	\$242	\$0
352	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$3,619	\$3,619	\$0
353	ITXFER00099	SVC8000	SECURITY SYSTEM		Structures and Improvements	8.23%	\$0	\$442	\$442	\$0
354	ITXFER00099	SVC8000	SECURITY SYSTEM		Structures and Improvements	8.23%	\$0	\$201	\$201	\$0
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS		Structures and Improvements	8.23%	\$0	\$11	\$11	\$0
356	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$234	\$234	\$0
357	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM		Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
359	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$137	\$137	\$0
360	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$451	\$451	\$0
361	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$3,450	\$3,450	\$0
362	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$294	\$294	\$0
363	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$9	\$9	\$0
364	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$38	\$38	\$0
365	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$30	\$30	\$0
366	ITXFER00099	SVC8000	BUILDINGS		Structures and Improvements	8.23%	\$0	\$67	\$67	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Gas													Distribution			
Line	Work order	estment N	Project Description	Account Description	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution		Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total			
								Allocation	Allocation							
306	ITXFER000099	SVC8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0	\$0	\$1			
307	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	1.5316%	\$0	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1			
308	ITXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$0	\$2			
309	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$0	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
310	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$6	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
311	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$38	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
312	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$19	\$0	\$0	3.3927%	\$39	\$0	\$0	\$5			
313	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$31	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
314	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$110	\$0	\$0	3.3927%	\$223	\$0	\$30	\$193			
315	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$3	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
316	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$4	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
317	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$4	\$0	\$0	3.3927%	\$8	\$0	\$0	\$7			
318	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
319	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$28	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
320	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
321	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$7	\$0	\$0	3.3927%	\$15	\$0	\$2	\$13			
322	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	1.6673%	\$19	\$0	\$0	3.3927%	\$39	\$0	\$5	\$33			
323	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$148	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
324	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$5	\$0	\$0	3.7985%	\$12	\$0	\$0	\$11			
325	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	1.5316%	\$23	\$0	\$0	3.7985%	\$58	\$0	\$8	\$50			
326	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$98	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
327	ITXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$0	\$2			
328	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$34	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
329	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$2	\$0	\$0	3.3927%	\$4	\$0	\$1	\$4			
330	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$0	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1			
331	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$25	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
332	ITXFER000099	SVC8000	FENCE	Structures and Improvements	6.2600%	\$2	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
333	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$200	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
334	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	6.2600%	\$1	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
335	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	6.2600%	\$3	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
336	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$15	\$0	\$0	3.3927%	\$30	\$0	\$4	\$26			
337	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$105	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
338	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
339	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$67	\$0	\$0	3.3927%	\$136	\$0	\$19	\$118			
340	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$103	\$0	\$0	3.3927%	\$209	\$0	\$29	\$181			
341	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$71	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
342	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$2	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
343	ITXFER000099	SVC8000	SIGNS	Structures and Improvements	6.2600%	\$7	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
344	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$2	\$0	\$0	3.3927%	\$5	\$0	\$1	\$4			
345	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	1.6673%	\$4	\$0	\$0	3.3927%	\$9	\$0	\$0	\$8			
346	ITXFER000099	SVC8000	SIGNS	Structures and Improvements	1.6673%	\$2	\$0	\$0	3.3927%	\$4	\$0	\$1	\$5			
347	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$0	\$0	3.7985%	\$4	\$0	\$1	\$4			
348	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$316	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
349	ITXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	6.2600%	\$56	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
350	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$15	\$0	\$0	3.3927%	\$31	\$0	\$4	\$27			
351	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$4	\$0	\$0	3.7985%	\$9	\$0	\$1	\$8			
352	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$60	\$0	\$0	3.3927%	\$123	\$0	\$17	\$106			
353	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$7	\$0	\$0	3.7985%	\$17	\$0	\$2	\$15			
354	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$3	\$0	\$0	3.7985%	\$8	\$0	\$1	\$7			
355	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0			
356	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$10	\$0	\$0	9.6901%	\$23	\$0	\$3	\$20			
357	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$1	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
358	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0			
359	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$0	\$0	3.7985%	\$5	\$0	\$1	\$4			
360	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$28	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
361	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	6.2600%	\$216	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0			
362	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$12	\$0	\$0	9.6901%	\$28	\$0	\$4	\$25			
363	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	4.0899%	\$0	\$0	\$0	9.6901%	\$1	\$0	\$0	\$1			
364	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$0	\$0	\$0	3.3927%	\$1	\$0	\$0	\$1			
365	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$1	\$0	\$0	\$1			
366	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$0	\$2			

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32%

08/31/20

09/01/19

08/31/20

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Rate	Bonus	Depreciation	Balance	08/31/2020	Average Balance	Cash Tax	09/01/2019	Balance	08/31/2020	Average Balance
306	ITXFER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%		\$0	\$510	\$534	\$522	\$143	\$925	\$925	\$925	\$925
307	ITXFER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%		\$0	\$964	\$1,009	\$986	\$269	\$1,748	\$1,748	\$1,748	\$1,748
308	ITXFER00099	SVCS000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	468	0.00%		\$0	\$3,163	\$3,310	\$3,376	\$884	\$5,738	\$5,738	\$5,738	\$5,738
309	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$282	\$296	\$289	\$79	\$512	\$512	\$512	\$512
310	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$5,230	\$5,473	\$5,352	\$1,462	\$9,487	\$9,487	\$9,487	\$9,487
311	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$34,370	\$35,968	\$35,169	\$9,608	\$62,345	\$62,345	\$62,345	\$62,345
312	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$64,523	\$67,524	\$66,023	\$18,038	\$117,041	\$117,041	\$117,041	\$117,041
313	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$28,070	\$29,376	\$28,723	\$7,847	\$50,918	\$50,918	\$50,918	\$50,918
314	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$369,977	\$387,186	\$378,382	\$103,428	\$671,122	\$671,122	\$671,122	\$671,122
315	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$2,720	\$2,846	\$2,783	\$760	\$4,934	\$4,934	\$4,934	\$4,934
316	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$3,819	\$3,996	\$3,908	\$1,068	\$6,927	\$6,927	\$6,927	\$6,927
317	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$12,756	\$13,349	\$13,053	\$3,566	\$23,139	\$23,139	\$23,139	\$23,139
318	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$1,475	\$1,544	\$1,510	\$412	\$2,676	\$2,676	\$2,676	\$2,676
319	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$24,957	\$26,118	\$25,537	\$6,977	\$45,270	\$45,270	\$45,270	\$45,270
320	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$43,922	\$45,965	\$44,944	\$12,229	\$79,673	\$79,673	\$79,673	\$79,673
321	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$25,187	\$26,359	\$25,773	\$7,041	\$45,688	\$45,688	\$45,688	\$45,688
322	ITXFER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%		\$0	\$64,075	\$67,056	\$65,566	\$17,913	\$116,230	\$116,230	\$116,230	\$116,230
323	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$132,770	\$138,945	\$135,857	\$37,116	\$240,838	\$240,838	\$240,838	\$240,838
324	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$18,078	\$18,919	\$18,498	\$5,054	\$32,793	\$32,793	\$32,793	\$32,793
325	ITXFER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%		\$0	\$86,178	\$90,186	\$88,182	\$24,091	\$156,322	\$156,322	\$156,322	\$156,322
326	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$88,272	\$92,378	\$90,325	\$24,677	\$160,122	\$160,122	\$160,122	\$160,122
327	ITXFER00099	SVCS000	COMMUNICATION SYSTEM INTRA	Structures and Improvements	468	0.00%		\$0	\$2,942	\$3,079	\$3,011	\$822	\$5,337	\$5,337	\$5,337	\$5,337
328	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$30,378	\$31,790	\$31,084	\$8,492	\$55,103	\$55,103	\$55,103	\$55,103
329	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$7,251	\$7,589	\$7,420	\$2,027	\$13,154	\$13,154	\$13,154	\$13,154
330	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$940	\$942	\$921	\$252	\$1,633	\$1,633	\$1,633	\$1,633
331	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$22,639	\$23,692	\$23,165	\$6,329	\$41,066	\$41,066	\$41,066	\$41,066
332	ITXFER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%		\$0	\$2,165	\$2,265	\$2,215	\$605	\$3,926	\$3,926	\$3,926	\$3,926
333	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$179,455	\$187,801	\$183,628	\$50,167	\$325,522	\$325,522	\$325,522	\$325,522
334	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%		\$0	\$903	\$945	\$924	\$252	\$1,637	\$1,637	\$1,637	\$1,637
335	ITXFER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%		\$0	\$2,936	\$3,073	\$3,004	\$821	\$5,326	\$5,326	\$5,326	\$5,326
336	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$49,451	\$51,751	\$50,401	\$13,824	\$89,703	\$89,703	\$89,703	\$89,703
337	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$94,360	\$98,749	\$96,554	\$26,579	\$171,164	\$171,164	\$171,164	\$171,164
338	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$752	\$787	\$770	\$210	\$1,364	\$1,364	\$1,364	\$1,364
339	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$226,096	\$236,612	\$231,354	\$63,206	\$410,128	\$410,128	\$410,128	\$410,128
340	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$347,140	\$363,287	\$355,214	\$97,044	\$629,697	\$629,697	\$629,697	\$629,697
341	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$57,582	\$60,391	\$58,987	\$16,115	\$109,547	\$109,547	\$109,547	\$109,547
342	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$1,029	\$1,122	\$1,071	\$456	\$3,258	\$3,258	\$3,258	\$3,258
343	ITXFER00099	SVCS000	SIGNS	Structures and Improvements	468	0.00%		\$0	\$5,521	\$5,594	\$5,558	\$1,491	\$10,643	\$10,643	\$10,643	\$10,643
344	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$6,551	\$6,887	\$6,719	\$1,836	\$13,102	\$13,102	\$13,102	\$13,102
345	ITXFER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%		\$0	\$11,657	\$12,255	\$11,956	\$3,266	\$23,315	\$23,315	\$23,315	\$23,315
346	ITXFER00099	SVCS000	SIGNS	Structures and Improvements	468	0.00%		\$0	\$5,321	\$5,594	\$5,458	\$1,491	\$10,643	\$10,643	\$10,643	\$10,643
347	ITXFER00099	SVCS000	SIGNS	Structures and Improvements	468	0.00%		\$0	\$5,321	\$5,594	\$5,458	\$1,491	\$10,643	\$10,643	\$10,643	\$10,643
348	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$357,022	\$354,034	\$350,377	\$150,990	\$773,791	\$773,791	\$773,791	\$773,791
349	ITXFER00099	SVCS000	LANDSCAPING	Structures and Improvements	468	0.00%		\$0	\$63,823	\$99,165	\$98,210	\$26,831	\$138,328	\$138,328	\$138,328	\$138,328
350	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$65,223	\$99,387	\$100,363	\$27,419	\$141,361	\$141,361	\$141,361	\$141,361
351	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%		\$0	\$17,140	\$26,632	\$26,375	\$7,206	\$37,149	\$37,149	\$37,149	\$37,149
352	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$300,157	\$397,821	\$393,989	\$107,638	\$554,929	\$554,929	\$554,929	\$554,929
353	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%		\$0	\$31,308	\$48,707	\$48,644	\$13,162	\$67,855	\$67,855	\$67,855	\$67,855
354	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%		\$0	\$14,211	\$21,655	\$21,968	\$5,974	\$30,801	\$30,801	\$30,801	\$30,801
355	ITXFER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	0.00%		\$0	\$757	\$1,154	\$1,142	\$312	\$1,641	\$1,641	\$1,641	\$1,641
356	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$15,825	\$23,640	\$23,377	\$6,523	\$34,298	\$34,298	\$34,298	\$34,298
357	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$861	\$879	\$870	\$238	\$1,250	\$1,250	\$1,250	\$1,250
358	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%		\$0	\$866	\$884	\$875	\$239	\$1,257	\$1,257	\$1,257	\$1,257
359	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$12,951	\$13,216	\$13,084	\$3,575	\$19,174	\$19,174	\$19,174	\$19,174
360	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$42,621	\$43,403	\$43,057	\$11,763	\$63,100	\$63,100	\$63,100	\$63,100
361	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$326,328	\$333,000	\$329,664	\$90,064	\$483,123	\$483,123	\$483,123	\$483,123
362	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$27,992	\$28,360	\$28,076	\$7,670	\$41,145	\$41,145	\$41,145	\$41,145
363	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$865	\$882	\$873	\$239	\$1,280	\$1,280	\$1,280	\$1,280
364	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$1,809	\$2,703	\$2,276	\$731	\$3,922	\$3,922	\$3,922	\$3,922
365	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$2,884	\$2,943	\$2,913	\$796	\$4,269	\$4,269	\$4,269	\$4,269
366	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%		\$0	\$5,935	\$6,059	\$5,997	\$1,638	\$8,971	\$8,971	\$8,971	\$8,971

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$253	(\$110)	(\$9)
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$478	(\$208)	(\$17)
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$1,568	(\$683)	(\$56)
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$140	(\$61)	(\$5)
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,592	(\$1,130)	(\$93)
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,033	(\$7,424)	(\$61)
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$31,976	(\$13,938)	(\$1,147)
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13,911	(\$6,064)	(\$499)
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$183,351	(\$79,922)	(\$6,578)
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,548	(\$588)	(\$48)
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,892	(\$825)	(\$68)
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,322	(\$2,756)	(\$227)
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$731	(\$319)	(\$26)
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,568	(\$5,391)	(\$444)
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21,767	(\$9,488)	(\$781)
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,482	(\$5,441)	(\$488)
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$31,754	(\$13,841)	(\$1,139)
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$65,797	(\$28,681)	(\$2,360)
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,959	(\$3,905)	(\$321)
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$42,707	(\$18,616)	(\$1,532)
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$43,745	(\$19,068)	(\$1,569)
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$1,458	(\$636)	(\$52)
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$15,054	(\$6,562)	(\$540)
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,594	(\$1,566)	(\$129)
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$446	(\$195)	(\$16)
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11,219	(\$4,890)	(\$402)
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,073	(\$468)	(\$38)
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$88,933	(\$38,766)	(\$3,190)
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$447	(\$195)	(\$16)
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$1,455	(\$634)	(\$52)
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$24,507	(\$10,682)	(\$879)
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$46,762	(\$20,383)	(\$1,678)
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$373	(\$162)	(\$13)
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$112,047	(\$48,841)	(\$4,020)
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$172,033	(\$74,989)	(\$6,172)
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29,928	(\$13,813)	(\$1,137)
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$890	(\$434)	(\$36)
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$2,908	(\$1,417)	(\$117)
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,579	(\$1,744)	(\$144)
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$6,370	(\$3,103)	(\$255)
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$2,908	(\$1,417)	(\$117)
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$2,908	(\$1,417)	(\$117)
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$211,400	(\$81,310)	(\$5,046)
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$37,791	(\$10,960)	(\$902)
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$38,620	(\$11,200)	(\$922)
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$10,149	(\$2,943)	(\$242)
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$151,607	(\$43,969)	(\$3,619)
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$18,538	(\$5,376)	(\$442)
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$8,415	(\$2,440)	(\$201)
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$448	(\$136)	(\$11)
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,370	(\$2,847)	(\$234)
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$341	(\$104)	(\$9)
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$343	(\$104)	(\$9)
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,238	(\$1,664)	(\$137)
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,239	(\$5,476)	(\$451)
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$131,989	(\$41,925)	(\$3,450)
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11,241	(\$3,571)	(\$294)
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$350	(\$111)	(\$9)
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,071	(\$340)	(\$28)
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,166	(\$371)	(\$30)
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,451	(\$812)	(\$67)

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/10/04	120	\$58	\$0	\$58	YES	\$0	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/24/04	120	\$209	\$0	\$209	YES	\$0	\$0	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/10/04	120	\$45,339	\$0	\$45,339	NO	\$0	\$0	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$9,514	\$0	\$9,514	YES	\$0	\$0	\$0
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$34,502	\$0	\$34,502	YES	\$0	\$0	\$0
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	12/30/04	120	\$32,070	\$0	\$32,070	YES	\$0	\$0	\$0
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	12/31/04	120	\$1,394	\$0	\$1,394	YES	\$0	\$0	\$0
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/04	120	\$3,780	\$0	\$3,780	YES	\$0	\$0	\$0
375	ITXFER00099	SVC8000	PLATEFORM (EA)	Structures and Improvements	J114	03/30/05	120	\$4,010	\$0	\$4,010	NO	\$0	\$0	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	05/01/05	120	\$9,007	\$0	\$9,007	YES	\$0	\$0	\$0
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/25/05	120	\$1,570	\$0	\$1,570	YES	\$0	\$0	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	08/08/05	120	\$2,690	\$0	\$2,690	NO	\$0	\$0	\$0
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	08/11/05	120	\$14,459	\$0	\$14,459	YES	\$0	\$0	\$0
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	09/06/05	120	\$142,837	\$0	\$142,837	NO	\$0	\$0	\$0
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	10/22/05	120	\$8,893	\$0	\$8,893	YES	\$0	\$0	\$0
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/07/05	120	\$6,272	\$0	\$6,272	YES	\$0	\$0	\$0
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	12/31/05	120	\$4,315	\$0	\$4,315	YES	\$0	\$0	\$0
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$25,000	\$0	\$25,000	YES	\$0	\$0	\$0
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$27,558	\$0	\$27,558	YES	\$0	\$0	\$0
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	01/24/06	120	\$176,599	\$0	\$176,599	NO	\$0	\$0	\$0
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	03/19/06	120	\$17,057	\$0	\$17,057	YES	\$0	\$0	\$0
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	04/18/06	120	\$4,863	\$0	\$4,863	YES	\$0	\$0	\$0
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	10/01/06	120	(\$4,359)	\$0	(\$4,359)	YES	\$1,271	\$1,707	\$1,489
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	03/01/07	120	\$589,724	\$0	\$589,724	YES	\$0	\$0	\$0
401	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	06/01/07	120	\$9,874	\$0	\$9,874	NO	\$0	\$0	\$0
402	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/01/07	120	\$6,494	\$0	\$6,494	YES	\$0	\$0	\$0
403	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	09/01/08	120	\$566,129	\$0	\$566,129	YES	\$0	\$0	\$0
404	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	09/01/08	120	\$9,194	\$0	\$9,194	YES	\$0	\$0	\$0
405	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	10/01/08	120	\$1,470	\$0	\$1,470	YES	\$0	\$0	\$0
406	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	J135	10/01/08	120	\$3,836	\$0	\$3,836	YES	\$0	\$0	\$0
407	ITXFER00099	SVC8000	LIGHTING FURNITURE	Structures and Improvements	J135	10/01/08	120	\$3,067	\$0	\$3,067	YES	\$0	\$0	\$0
408	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	J135	10/01/08	120	\$1,723	\$0	\$1,723	YES	\$0	\$0	\$0
409	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	J135	10/01/08	120	\$11,760	\$0	\$11,760	YES	\$0	\$0	\$0
410	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/09	120	\$11,559	\$0	\$11,559	YES	\$0	\$0	\$0
411	9000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	09/01/09	120	\$807,606	\$0	\$807,606	YES	\$0	\$0	\$0
412	9000092476	SVC8000	BUILDING COMMUN & DATA CABLE	Structures and Improvements	J063	09/01/09	120	\$1,338,332	\$0	\$1,338,332	YES	\$0	\$0	\$0
413	9000092476	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977	YES	\$0	\$0	\$0
414	9000092476	SVC8000	CEILING	Structures and Improvements	J063	09/01/09	120	\$945,452	\$0	\$945,452	YES	\$0	\$0	\$0
415	9000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/09	120	\$399,848	\$0	\$399,848	YES	\$0	\$0	\$0
416	9000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	J063	09/01/09	120	\$275,493	\$0	\$275,493	YES	\$0	\$0	\$0
417	9000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	J063	09/01/09	120	\$262,066	\$0	\$262,066	YES	\$0	\$0	\$0
418	9000092476	SVC8000	FLOOR COVERING	Structures and Improvements	J063	09/01/09	120	\$769,521	\$0	\$769,521	YES	\$0	\$0	\$0
419	9000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J063	09/01/09	120	\$12,346	\$0	\$12,346	YES	\$0	\$0	\$0
420	9000092476	SVC8000	ROOF	Structures and Improvements	J063	09/01/09	120	\$28,856	\$0	\$28,856	YES	\$0	\$0	\$0
421	9000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	09/01/09	120	\$38,483	\$0	\$38,483	YES	\$0	\$0	\$0
422	9000092476	SVC8000	SIGNS	Structures and Improvements	J063	09/01/09	120	\$427,005	\$0	\$427,005	YES	\$0	\$0	\$0
423	9000092476	SVC8000	SOLAR PANELS	Structures and Improvements	J063	09/01/09	120	\$1,003,116	\$0	\$1,003,116	YES	\$0	\$0	\$0
424	9000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	J063	09/01/09	120	\$6,769,025	\$0	\$6,769,025	YES	\$0	\$0	\$0
425	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/01/10	120	\$7,767	\$0	\$7,767	YES	\$2,073	\$296	\$1,184
426	ITXFER00099	SVC8000	ROOF	Structures and Improvements	J135	11/01/10	120	\$236,493	\$0	\$236,493	YES	\$27,591	\$3,942	\$15,766
427	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	J135	12/01/10	120	\$33,315	\$0	\$33,315	YES	\$4,164	\$833	\$2,499
428	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	J139	07/01/11	120	\$47,122	\$0	\$47,122	YES	\$8,639	\$3,927	\$6,283
429	9000098934	SVC8000	Wire & Cable	Structures and Improvements	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	\$2,744	\$1,682	\$2,213
430	9000102548	SVC8000	FLOOR COVERING	Structures and Improvements	J063	04/01/12	120	\$572,006	\$0	\$572,006	YES	\$147,768	\$90,568	\$119,168
431	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J114	07/01/12	120	\$7,740	\$0	\$7,740	NO	\$2,193	\$1,419	\$1,806
432	ITXFER00099	SVC8000	HVAC	Structures and Improvements	J114	07/01/12	120	\$17,134	\$0	\$17,134	NO	\$4,855	\$3,141	\$3,998
433	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J114	07/01/12	120	\$16,176	\$0	\$16,176	NO	\$4,583	\$2,966	\$3,774
434	ITXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$35,528	\$0	\$35,528	YES	\$10,362	\$6,810	\$8,586
435	ITXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$59,213	\$0	\$59,213	YES	\$17,270	\$11,349	\$14,310
436	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/12	120	\$6,419	\$0	\$6,419	YES	\$1,926	\$1,284	\$1,605
437	90000124245	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$367,182	\$0	\$367,182	YES	\$137,693	\$100,975	\$119,334

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estmt N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$0	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$2	\$2	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$338	\$338	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$71	\$71	\$0
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$257	\$257	\$0
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$239	\$239	\$0
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$10	\$10	\$0
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$28	\$28	\$0
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	8.23%	\$0	\$30	\$30	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$67	\$67	\$0
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$12	\$12	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$20	\$20	\$0
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$853	\$853	\$0
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$1,109	\$1,109	\$0
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$69	\$69	\$0
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$49	\$49	\$0
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$33	\$33	\$0
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$194	\$194	\$0
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$214	\$214	\$0
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	8.23%	\$0	\$1,371	\$1,371	\$0
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$132	\$132	\$0
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$38	\$38	\$0
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$123	\$45	\$168	(\$436)
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$4,761	\$4,761	\$0
401	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$80	\$80	\$0
402	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$54	\$54	\$0
403	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$4,922	\$4,922	\$0
404	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$80	\$80	\$0
405	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	8.23%	\$0	\$13	\$13	\$0
406	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$0	\$33	\$33	\$0
407	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$0	\$27	\$27	\$0
408	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	8.23%	\$0	\$15	\$15	\$0
409	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	8.23%	\$0	\$102	\$102	\$0
410	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$0	\$100	\$100	\$0
411	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$0	\$7,273	\$7,273	\$0
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	8.23%	\$0	\$12,052	\$12,052	\$0
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	8.23%	\$0	\$25,835	\$25,835	\$0
414	90000092476	SVC8000	CEILING	Structures and Improvements	8.23%	\$0	\$8,514	\$8,514	\$0
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$0	\$3,601	\$3,601	\$0
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	8.23%	\$0	\$2,481	\$2,481	\$0
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	8.23%	\$0	\$2,360	\$2,360	\$0
418	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$0	\$6,930	\$6,930	\$0
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	8.23%	\$0	\$1,012	\$1,012	\$0
420	90000092476	SVC8000	ROOF	Structures and Improvements	8.23%	\$0	\$260	\$260	\$0
421	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$0	\$3,228	\$3,228	\$0
422	90000092476	SVC8000	SIGNS	Structures and Improvements	8.23%	\$0	\$3,845	\$3,845	\$0
423	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	8.23%	\$0	\$9,033	\$9,033	\$0
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	8.23%	\$0	\$60,955	\$60,955	\$0
425	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$97	\$139	\$236	\$1,777
426	ITXFER00099	SVC8000	ROOF	Structures and Improvements	8.23%	\$1,849	\$1,849	\$3,146	\$23,649
427	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	8.23%	\$206	\$254	\$460	\$3,331
428	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	8.23%	\$517	\$298	\$815	\$4,712
429	90000098934	SVC8000	Wire & Cable	Structures and Improvements	8.23%	\$182	\$52	\$235	\$1,062
430	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$9,808	\$2,827	\$12,634	\$57,201
431	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$149	\$34	\$183	\$774
432	ITXFER00099	SVC8000	HVAC	Structures and Improvements	8.23%	\$329	\$75	\$404	\$1,713
433	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	8.23%	\$311	\$71	\$381	\$1,618
434	ITXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	8.23%	\$707	\$149	\$856	\$3,553
435	ITXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	8.23%	\$1,178	\$248	\$1,426	\$5,921
436	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$132	\$28	\$160	\$642
437	90000124245	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$9,821	\$1,266	\$11,087	\$36,718

The Narragansett Electric Company d/b/a National Grid
Service Company Revenues
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Gas										Distribution	
Line	Work order	estment N	Project Description	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
367	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
369	ITXFER00099	SVC8000	BUILDINGS	6.2600%	\$21	\$0	\$0	0.0000%	\$0	\$0	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	1.5316%	\$1	\$0	\$0	3.7985%	\$3	\$0	\$2
371	ITXFER00099	SVC8000	SECURITY SYSTEM	1.5316%	\$4	\$0	\$0	3.7985%	\$10	\$0	\$8
372	ITXFER00099	SVC8000	SECURITY SYSTEM	1.6673%	\$4	\$0	\$0	3.3927%	\$8	\$0	\$7
373	ITXFER00099	SVC8000	BUILDINGS	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0	\$0
374	ITXFER00099	SVC8000	BUILDINGS	4.0899%	\$1	\$0	\$0	9.6901%	\$3	\$0	\$2
375	ITXFER00099	SVC8000	PLATFORM (EA)	6.2600%	\$2	\$0	\$0	0.0000%	\$0	\$0	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$2
377	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
378	ITXFER00099	SVC8000	BUILDINGS	6.2600%	\$1	\$0	\$0	0.0000%	\$0	\$0	\$0
379	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$14	\$0	\$0	3.3927%	\$29	\$0	\$25
380	ITXFER00099	SVC8000	BUILDINGS	6.2600%	\$69	\$0	\$0	0.0000%	\$0	\$0	\$0
381	ITXFER00099	SVC8000	SECURITY SYSTEM	1.5316%	\$1	\$0	\$0	3.7985%	\$3	\$0	\$2
382	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$1
383	ITXFER00099	SVC8000	SECURITY SYSTEM	4.0899%	\$1	\$0	\$0	9.6901%	\$3	\$0	\$3
384	ITXFER00099	SVC8000	BUILDINGS	4.0899%	\$8	\$0	\$0	9.6901%	\$19	\$0	\$16
385	ITXFER00099	SVC8000	BUILDINGS	4.0899%	\$9	\$0	\$0	9.6901%	\$21	\$0	\$18
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	6.2600%	\$86	\$0	\$0	0.0000%	\$0	\$0	\$0
387	ITXFER00099	SVC8000	BUILDINGS	1.5316%	\$2	\$0	\$0	3.7985%	\$5	\$0	\$4
388	ITXFER00099	SVC8000	BUILDINGS	1.5316%	\$1	\$0	\$0	3.7985%	\$1	\$0	\$1
389	ITXFER00099	SVC8000	SECURITY SYSTEM	4.0899%	\$7	(\$18)	\$0	9.6901%	\$16	(\$42)	\$1
400	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$79	\$0	\$0	3.3927%	\$162	\$0	\$139
401	ITXFER00099	SVC8000	BUILDINGS	6.2600%	\$5	\$0	\$0	0.0000%	\$0	\$0	\$0
402	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$1	\$0	\$0	3.3927%	\$2	\$0	\$2
403	ITXFER00099	SVC8000	SECURITY SYSTEM	1.6673%	\$82	\$0	\$0	3.3927%	\$167	\$0	\$144
404	ITXFER00099	SVC8000	SECURITY SYSTEM	1.5316%	\$1	\$0	\$0	3.7985%	\$3	\$0	\$3
405	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-3	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0	\$0
406	ITXFER00099	SVC8000	FLOOR COVERING	1.6673%	\$1	\$0	\$0	3.3927%	\$1	\$0	\$1
407	ITXFER00099	SVC8000	LIGHTING FURNITURE	1.6673%	\$0	\$0	\$0	3.3927%	\$1	\$0	\$1
408	ITXFER00099	SVC8000	OFFICE FURNITURE	1.6673%	\$0	\$0	\$0	3.3927%	\$1	\$0	\$0
409	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100	1.6673%	\$2	\$0	\$0	3.3927%	\$3	\$0	\$3
410	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$2	\$0	\$0	3.3927%	\$3	\$0	\$3
411	90000092476	SVC8000	BUILDING & ADDITIONS	4.0899%	\$297	\$0	\$0	9.6901%	\$705	\$0	\$608
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABL	4.0899%	\$493	\$0	\$0	9.6901%	\$1,168	\$0	\$1,008
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYS	4.0899%	\$1,057	\$0	\$0	9.6901%	\$2,503	\$0	\$2,161
414	90000092476	SVC8000	CEILING	4.0899%	\$348	\$0	\$0	9.6901%	\$825	\$0	\$712
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	4.0899%	\$147	\$0	\$0	9.6901%	\$349	\$0	\$301
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	4.0899%	\$101	\$0	\$0	9.6901%	\$240	\$0	\$208
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	4.0899%	\$97	\$0	\$0	9.6901%	\$229	\$0	\$197
418	90000092476	SVC8000	FLOOR COVERING	4.0899%	\$283	\$0	\$0	9.6901%	\$671	\$0	\$580
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	4.0899%	\$411	\$0	\$0	9.6901%	\$98	\$0	\$85
420	90000092476	SVC8000	ROOF	4.0899%	\$11	\$0	\$0	9.6901%	\$25	\$0	\$22
421	90000092476	SVC8000	SECURITY SYSTEM	4.0899%	\$132	\$0	\$0	9.6901%	\$313	\$0	\$270
422	90000092476	SVC8000	SIGNS	4.0899%	\$157	\$0	\$0	9.6901%	\$373	\$0	\$322
423	90000092476	SVC8000	SOLAR PANELS	4.0899%	\$369	\$0	\$0	9.6901%	\$875	\$0	\$756
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100	4.0899%	\$2,493	\$0	\$0	9.6901%	\$5,907	\$0	\$5,100
425	ITXFER00099	SVC8000	BUILDINGS	1.6673%	\$4	\$30	\$0	3.3927%	\$8	\$60	\$59
426	ITXFER00099	SVC8000	ROOF	1.6673%	\$52	\$394	\$0	3.3927%	\$107	\$802	\$785
427	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	1.6673%	\$8	\$56	\$0	3.3927%	\$16	\$113	\$111
428	ITXFER00099	SVC8000	BATTERY	1.5316%	\$12	\$72	\$0	3.7985%	\$31	\$179	\$29
429	90000098934	SVC8000	Wire & Cable	2.8497%	\$7	\$30	\$0	8.3686%	\$20	\$84	\$90
430	90000102548	SVC8000	FLOOR COVERING	4.0899%	\$517	\$2,339	\$0	9.6901%	\$1,224	\$5,543	\$5,843
431	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	6.2600%	\$11	\$48	\$0	0.0000%	\$0	\$0	\$0
432	ITXFER00099	SVC8000	HVAC	6.2600%	\$25	\$107	\$0	0.0000%	\$0	\$0	\$0
433	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	6.2600%	\$24	\$101	\$0	0.0000%	\$0	\$0	\$0
434	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	4.0899%	\$35	\$145	\$0	9.6901%	\$83	\$344	\$369
435	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	4.0899%	\$58	\$242	\$0	9.6901%	\$138	\$574	\$615
436	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	4.0899%	\$7	\$26	\$0	9.6901%	\$15	\$62	\$67
437	90000124245	SVC8000	BUILDINGS	1.5316%	\$170	\$562	\$0	3.7985%	\$421	\$1,395	\$1,568

The Narragansett Electric Company d/b/a National Grid
Service Company Reints
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

08/31/20

09/01/19

27.32%

08/31/20

09/01/2019

Line	Work order	estimat N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$27	\$39	\$39	\$39	\$39	\$11	\$58	\$58
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$96	\$138	\$141	\$140	\$140	\$209	\$209	\$209
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$20,919	\$29,999	\$30,625	\$30,312	\$30,312	\$8,281	\$45,339	\$45,339
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$4,390	\$6,295	\$6,426	\$6,361	\$6,361	\$1,738	\$9,514	\$9,514
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$15,919	\$22,828	\$23,305	\$23,066	\$23,066	\$6,302	\$34,502	\$34,502
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$14,797	\$21,219	\$21,662	\$21,440	\$21,440	\$5,857	\$32,070	\$32,070
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$643	\$922	\$942	\$932	\$932	\$255	\$1,394	\$1,394
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$1,744	\$2,501	\$2,553	\$2,527	\$2,527	\$600	\$3,780	\$3,780
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	468	46.14%	\$1,850	\$2,653	\$2,708	\$2,681	\$2,681	\$732	\$4,010	\$4,010
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	468	46.14%	\$4,156	\$5,960	\$6,084	\$6,022	\$6,022	\$1,645	\$9,007	\$9,007
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$724	\$1,039	\$1,060	\$1,050	\$1,050	\$387	\$1,570	\$1,570
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$1,241	\$1,780	\$1,817	\$1,798	\$1,798	\$491	\$2,690	\$2,690
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$52,810	\$75,731	\$77,312	\$76,521	\$76,521	\$20,906	\$114,459	\$114,459
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$65,904	\$92,535	\$94,507	\$92,535	\$92,535	\$142,837	\$142,837	\$142,837
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$4,103	\$5,761	\$5,884	\$5,823	\$5,823	\$1,591	\$8,893	\$8,893
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$2,894	\$4,063	\$4,150	\$4,107	\$4,107	\$1,122	\$6,272	\$6,272
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$1,991	\$2,795	\$2,855	\$2,825	\$2,825	\$4,315	\$4,315	\$4,315
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$11,535	\$16,196	\$16,541	\$16,368	\$16,368	\$4,472	\$25,000	\$25,000
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$12,715	\$17,853	\$18,234	\$18,044	\$18,044	\$4,229	\$27,558	\$27,558
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	46.14%	\$81,481	\$114,406	\$116,845	\$115,626	\$115,626	\$31,589	\$176,599	\$176,599
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$7,870	\$11,050	\$11,286	\$11,168	\$11,168	\$3,051	\$17,057	\$17,057
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$2,244	\$3,130	\$3,217	\$3,184	\$3,184	\$870	\$4,863	\$4,863
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$2,011	\$6,370	\$6,370	\$6,370	\$6,370	\$1,740	\$4,359	\$4,359
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$272,094	\$373,899	\$382,043	\$377,971	\$377,971	\$103,262	\$589,724	\$589,724
401	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$4,556	\$6,260	\$6,328	\$6,328	\$6,328	\$1,729	\$9,874	\$9,874
402	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$2,996	\$4,028	\$4,117	\$4,072	\$4,072	\$1,113	\$6,494	\$6,494
403	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$261,208	\$433,402	\$351,121	\$347,211	\$347,211	\$94,858	\$566,129	\$566,129
404	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$4,242	\$5,575	\$5,702	\$5,639	\$5,639	\$9,194	\$9,194	\$9,194
405	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-4	Structures and Improvements	468	46.14%	\$678	\$891	\$912	\$902	\$902	\$246	\$1,470	\$1,470
406	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	468	46.14%	\$1,770	\$2,326	\$2,379	\$2,352	\$2,352	\$643	\$3,836	\$3,836
407	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	468	46.14%	\$1,415	\$1,860	\$1,902	\$1,881	\$1,881	\$514	\$3,067	\$3,067
408	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	468	46.14%	\$795	\$1,045	\$1,068	\$1,056	\$1,056	\$289	\$1,723	\$1,723
409	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	468	46.14%	\$5,426	\$7,131	\$7,294	\$7,213	\$7,213	\$1,970	\$11,760	\$11,760
410	ITXFER00099	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	468	46.14%	\$5,333	\$7,009	\$7,169	\$7,089	\$7,089	\$1,559	\$11,559	\$11,559
411	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	468	46.14%	\$372,623	\$478,580	\$489,734	\$484,157	\$484,157	\$132,272	\$807,606	\$807,606
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	468	46.14%	\$617,496	\$793,085	\$811,568	\$802,326	\$802,326	\$219,95	\$1,338,332	\$1,338,332
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	468	46.14%	\$1,323,725	\$1,700,132	\$1,739,754	\$1,719,943	\$1,719,943	\$469,888	\$2,868,977	\$2,868,977
414	90000092476	SVC8000	CEILING	Structures and Improvements	468	46.14%	\$4,622	\$6,027	\$6,124	\$6,067	\$6,067	\$1,549	\$9,452	\$9,452
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	46.14%	\$184,487	\$236,947	\$242,469	\$239,708	\$239,708	\$65,488	\$399,848	\$399,848
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	468	46.14%	\$127,110	\$163,255	\$167,059	\$165,157	\$165,157	\$45,121	\$275,493	\$275,493
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	468	46.14%	\$120,915	\$155,298	\$158,918	\$157,108	\$157,108	\$42,922	\$262,066	\$262,066
418	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	468	46.14%	\$355,051	\$456,012	\$466,639	\$461,325	\$461,325	\$126,034	\$769,521	\$769,521
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	468	46.14%	\$51,836	\$66,576	\$68,127	\$67,351	\$67,351	\$18,400	\$112,346	\$112,346
420	90000092476	SVC8000	ROOF	Structures and Improvements	468	46.14%	\$13,314	\$17,100	\$17,498	\$17,299	\$17,299	\$4,726	\$28,856	\$28,856
421	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$165,402	\$212,434	\$217,385	\$214,910	\$214,910	\$58,713	\$358,483	\$358,483
422	90000092476	SVC8000	SIGNS	Structures and Improvements	468	46.14%	\$197,017	\$253,040	\$258,937	\$255,988	\$255,988	\$69,936	\$427,005	\$427,005
423	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	468	46.14%	\$462,831	\$594,439	\$608,292	\$601,365	\$601,365	\$164,293	\$1,003,116	\$1,003,116
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	468	46.14%	\$3,123,178	\$4,011,269	\$4,104,752	\$4,058,011	\$4,058,011	\$1,108,449	\$6,769,025	\$6,769,025
425	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	468	46.14%	\$8,197	\$10,877	\$10,928	\$10,849	\$10,849	\$2,843	\$15,694	\$15,694
426	ITXFER00099	SVC8000	ROOF	Structures and Improvements	468	46.14%	\$109,116	\$136,871	\$140,144	\$138,511	\$138,511	\$37,841	\$208,902	\$208,902
427	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	468	46.14%	\$15,371	\$19,282	\$19,742	\$19,512	\$19,512	\$5,331	\$29,150	\$29,150
428	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	468	46.14%	\$21,742	\$27,273	\$27,924	\$27,599	\$27,599	\$7,540	\$38,483	\$38,483
429	90000098934	SVC8000	Wire & Cable	Structures and Improvements	468	46.14%	\$4,900	\$6,000	\$6,147	\$6,074	\$6,074	\$1,659	\$8,939	\$8,939
430	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	468	46.14%	\$263,919	\$323,167	\$331,066	\$327,116	\$327,116	\$89,368	\$424,237	\$424,237
431	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	46.14%	\$3,571	\$4,373	\$4,480	\$4,426	\$4,426	\$1,209	\$5,547	\$5,547
432	ITXFER00099	SVC8000	HVAC	Structures and Improvements	468	46.14%	\$7,906	\$9,917	\$9,917	\$9,799	\$9,799	\$2,677	\$12,799	\$12,799
433	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	46.14%	\$7,464	\$9,139	\$9,362	\$9,251	\$9,251	\$2,527	\$13,210	\$13,210
434	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	468	46.14%	\$16,332	\$20,563	\$20,563	\$20,371	\$20,371	\$5,551	\$25,166	\$25,166
435	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	468	46.14%	\$27,320	\$33,454	\$34,271	\$33,863	\$33,863	\$9,251	\$41,943	\$41,943
436	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	46.14%	\$2,962	\$3,538	\$3,627	\$3,582	\$3,582	\$979	\$4,494	\$4,494
437	90000124251	SVC8000	BUILDINGS	Structures and Improvements	468	41.71%	\$153,137	\$188,811	\$194,299	\$191,555	\$191,555	\$52,333	\$229,489	\$229,489

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Cash to Book		Return on
					Book Tax	Tax Difference	Accum Taxes
367	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$16	(\$5)	(\$0)
368	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$57	(\$19)	(\$2)
369	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,387	(\$4,106)	(\$338)
370	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,599	(\$862)	(\$71)
371	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$9,426	(\$3,124)	(\$257)
372	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$8,761	(\$2,904)	(\$239)
373	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$381	(\$126)	(\$10)
374	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,033	(\$342)	(\$28)
375	1TXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$1,095	(\$363)	(\$30)
376	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$2,461	(\$816)	(\$67)
377	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$429	(\$142)	(\$12)
378	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$735	(\$244)	(\$20)
379	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$31,270	(\$10,364)	(\$853)
380	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$39,023	(\$13,473)	(\$1,109)
381	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,430	(\$839)	(\$69)
382	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,714	(\$592)	(\$49)
383	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,179	(\$407)	(\$33)
384	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,830	(\$2,358)	(\$194)
385	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,529	(\$2,599)	(\$214)
386	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$48,247	(\$16,658)	(\$1,371)
387	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,660	(\$1,609)	(\$132)
388	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,328	(\$459)	(\$38)
389	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,191	(\$549)	(\$45)
400	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$161,113	(\$57,851)	(\$4,761)
401	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,698	(\$969)	(\$80)
402	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,774	(\$662)	(\$54)
403	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$154,667	(\$59,808)	(\$4,922)
404	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,512	(\$971)	(\$80)
405	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-	Structures and Improvements	\$402	(\$155)	(\$13)
406	1TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,048	(\$405)	(\$33)
407	1TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$838	(\$324)	(\$27)
408	1TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$471	(\$182)	(\$15)
409	1TXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	\$3,213	(\$1,242)	(\$102)
410	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$220,638	(\$88,366)	(\$7,273)
411	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$365,632	(\$146,437)	(\$12,052)
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	\$783,804	(\$313,916)	(\$25,835)
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	\$288,297	(\$103,449)	(\$8,514)
414	90000092476	SVC8000	CEILING	Structures and Improvements	\$109,238	(\$43,750)	(\$3,601)
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$75,265	(\$30,144)	(\$2,481)
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$71,597	(\$28,675)	(\$2,360)
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$210,233	(\$84,199)	(\$6,930)
418	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$30,693	(\$12,293)	(\$1,012)
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$77,883	(\$3,157)	(\$260)
420	90000092476	SVC8000	ROOF	Structures and Improvements	\$97,938	(\$39,224)	(\$3,238)
421	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$116,658	(\$46,722)	(\$3,845)
422	90000092476	SVC8000	SIGNS	Structures and Improvements	\$274,051	(\$109,758)	(\$9,033)
423	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$1,849,298	(\$740,649)	(\$60,955)
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100	Structures and Improvements	\$4,530	(\$1,687)	(\$139)
425	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$60,302	(\$22,461)	(\$1,849)
426	1TXFER00099	SVC8000	ROOF	Structures and Improvements	\$8,419	(\$3,088)	(\$254)
427	1TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$11,157	(\$3,617)	(\$298)
428	1TXFER00099	SVC8000	BATTERY	Structures and Improvements	\$2,297	(\$638)	(\$52)
429	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$123,715	(\$34,347)	(\$2,827)
430	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,621	(\$412)	(\$34)
431	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$3,589	(\$912)	(\$75)
432	1TXFER00099	SVC8000	HVAC	Structures and Improvements	\$3,388	(\$861)	(\$71)
433	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$7,361	(\$1,810)	(\$149)
434	1TXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	\$12,268	(\$3,016)	(\$248)
435	1TXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	\$1,515	(\$337)	(\$28)
436	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$67,712	(\$15,379)	(\$1,266)
437	90000124245	SVC8000	BUILDINGS	Structures and Improvements			

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
438	90000124256	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	J139	06/01/13	120	\$27,674	\$0	\$27,674	YES	\$10,378	\$7,610	\$8,994
439	90000124268	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	J135	06/01/13	120	\$9,485	\$0	\$9,485	YES	\$3,557	\$2,603	\$3,083
440	90000124286	SVC8000	BUILDINGS	Structures and Improvements	J135	06/01/13	120	\$31,766	\$0	\$31,766	YES	\$11,912	\$8,736	\$10,324
441	90000124286	SVC8000	CEILING	Structures and Improvements	J139	06/01/13	120	\$71,411	\$0	\$71,411	YES	\$26,779	\$19,658	\$23,208
442	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317	YES	\$9,869	\$7,237	\$8,553
443	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	J139	06/01/13	120	\$20,729	\$0	\$20,729	YES	\$7,773	\$5,700	\$6,737
444	90000124286	SVC8000	HVAC	Structures and Improvements	J139	06/01/13	120	\$49,184	\$0	\$49,184	YES	\$18,444	\$13,526	\$15,985
445	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	06/01/13	120	\$33,013	\$0	\$33,013	YES	\$12,380	\$9,078	\$10,729
446	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$92,108	\$0	\$92,108	YES	\$34,540	\$25,330	\$29,935
447	90000124286	SVC8000	SIGNS	Structures and Improvements	J139	06/01/13	120	\$6,945	\$0	\$6,945	YES	\$2,605	\$1,910	\$2,257
448	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$77,874	\$0	\$77,874	YES	\$29,203	\$21,415	\$25,309
449	90000124301	SVC8000	HVAC	Structures and Improvements	J114	06/01/13	120	\$1,134	\$0	\$1,134	NO	\$4,25	\$312	\$369
450	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	J139	06/01/13	120	\$58,118	\$0	\$58,118	YES	\$21,794	\$15,983	\$18,888
451	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J135	06/01/13	120	\$11,685	\$0	\$11,685	YES	\$4,382	\$3,213	\$3,798
452	90000124524	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	J135	06/01/13	120	\$1,898	\$0	\$1,898	YES	\$712	\$522	\$617
453	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$11,284	\$0	\$11,284	YES	\$4,232	\$3,103	\$3,667
454	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$7,336	\$0	\$7,336	YES	\$2,751	\$2,017	\$2,384
455	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/13	120	\$193,000	\$0	\$193,000	YES	\$73,983	\$54,683	\$64,333
456	90000124250	SVC8000	HVAC	Structures and Improvements	J139	10/01/13	120	\$632,461	\$0	\$632,461	YES	\$258,255	\$195,009	\$226,632
457	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	J139	10/01/13	120	\$332,175	\$0	\$332,175	YES	\$135,638	\$102,421	\$119,039
458	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$13,354	\$0	\$13,354	YES	\$5,453	\$4,118	\$4,785
459	90000124298	SVC8000	Non-unionized	Structures and Improvements	J139	10/01/13	120	\$4,648	\$0	\$4,648	YES	\$1,898	\$1,433	\$1,666
460	90000125054	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$286,242	\$0	\$286,242	YES	\$116,882	\$88,258	\$102,570
461	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/13	120	\$33,779	\$0	\$33,779	YES	\$13,793	\$10,415	\$12,104
462	90000130276	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$25,732	\$0	\$25,732	YES	\$10,507	\$7,934	\$9,221
463	90000130956	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$5,305	\$0	\$5,305	YES	\$2,166	\$1,636	\$1,901
464	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$28,112	\$0	\$28,112	YES	\$11,479	\$8,668	\$10,074
465	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	J139	10/01/13	120	\$14,067	\$0	\$14,067	YES	\$5,744	\$4,337	\$5,041
466	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$5,295	\$0	\$5,295	YES	\$2,206	\$1,677	\$1,942
467	90000131767	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	J063	11/01/13	120	\$23,162	\$0	\$23,162	YES	\$9,651	\$7,335	\$8,493
468	90000131767	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	J063	11/01/13	120	\$10,312	\$0	\$10,312	YES	\$4,297	\$3,265	\$3,781
469	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	J063	11/01/13	120	\$8,400	\$0	\$8,400	YES	\$3,500	\$2,660	\$3,080
470	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	J063	11/01/13	120	\$9,419	\$0	\$9,419	YES	\$3,924	\$2,983	\$3,453
471	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J063	11/01/13	120	\$32,162	\$0	\$32,162	YES	\$13,401	\$10,185	\$11,793
472	90000133716	SVC8000	HVAC	Structures and Improvements	J139	11/01/13	120	\$7,201	\$0	\$7,201	YES	\$3,000	\$2,280	\$2,640
473	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$13,451	\$0	\$13,451	YES	\$5,605	\$4,260	\$4,932
474	90000127354	SVC8000	HVAC	Structures and Improvements	J139	12/01/13	120	\$18,524	\$0	\$18,524	YES	\$7,873	\$6,020	\$6,946
475	90000135851	SVC8000	BUILDINGS	Structures and Improvements	J139	01/01/14	120	\$13,925	\$0	\$13,925	YES	\$6,034	\$4,642	\$5,338
476	90000124274	SVC8000	BUILDINGS	Structures and Improvements	J139	02/01/14	120	\$19,556	\$0	\$19,556	YES	\$8,637	\$6,682	\$7,659
477	90000124274	SVC8000	CEILING	Structures and Improvements	J139	02/01/14	120	\$62,521	\$0	\$62,521	YES	\$27,614	\$21,361	\$24,487
478	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	02/01/14	120	\$11,893	\$0	\$11,893	YES	\$5,253	\$4,063	\$4,658
479	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	J139	02/01/14	120	\$11,981	\$0	\$11,981	YES	\$5,292	\$4,094	\$4,693
480	90000124274	SVC8000	HVAC	Structures and Improvements	J139	02/01/14	120	\$40,816	\$0	\$40,816	YES	\$18,027	\$13,945	\$15,986
481	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	02/01/14	120	\$7,466	\$0	\$7,466	YES	\$3,466	\$2,801	\$3,167
482	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	J139	02/01/14	120	\$35,508	\$0	\$35,508	YES	\$15,682	\$12,132	\$13,907
483	90000124298	SVC8000	Non-unionized	Structures and Improvements	J139	02/01/14	120	\$58	\$0	\$58	YES	\$26	\$20	\$23
484	90000125074	SVC8000	Non-unionized	Structures and Improvements	J114	02/01/14	120	\$1,152,463	\$0	\$1,152,463	NO	\$509,005	\$393,758	\$451,381
485	90000133466	SVC8000	BUILDINGS	Structures and Improvements	J114	03/01/14	120	\$454,641	\$0	\$454,641	NO	\$204,589	\$159,124	\$181,856
486	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	03/01/14	120	\$33,194	\$0	\$33,194	NO	\$14,938	\$11,618	\$13,278
487	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	J114	03/01/14	120	\$98,707	\$0	\$98,707	NO	\$44,418	\$34,547	\$39,483
488	90000124257	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$875,792	\$0	\$875,792	YES	\$401,405	\$313,826	\$357,615
489	90000124298	SVC8000	Non-unionized	Structures and Improvements	J139	04/01/14	120	\$17	\$0	\$17	YES	\$0	\$0	\$0
490	90000125060	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$784,080	\$0	\$784,080	YES	\$359,370	\$280,962	\$320,166
491	90000125074	SVC8000	Non-unionized	Structures and Improvements	J114	04/01/14	120	\$77,500	\$0	\$77,500	NO	\$35,521	\$27,771	\$31,646
492	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/01/14	120	\$375	\$0	\$375	YES	\$172	\$134	\$153
493	90000135586	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$136,596	\$0	\$136,596	YES	\$62,606	\$48,947	\$55,777
494	90000128240	SVC8000	HVAC	Structures and Improvements	J135	06/01/14	120	\$10,484	\$0	\$10,484	YES	\$4,980	\$3,932	\$4,456
495	90000136833	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/14	120	\$60,035	\$0	\$60,035	YES	\$28,517	\$22,513	\$25,515
496	90000136833	SVC8000	HVAC	Structures and Improvements	J139	06/01/14	120	\$44,940	\$0	\$44,940	YES	\$21,347	\$16,853	\$19,100
497	90000128241	SVC8000	BUILDINGS	Structures and Improvements	J139	08/01/14	120	\$859,117	\$0	\$859,117	YES	\$422,399	\$336,487	\$379,443
498	90000128241	SVC8000	HVAC	Structures and Improvements	J139	08/01/14	120	\$250,000	\$0	\$250,000	YES	\$122,917	\$97,917	\$110,417

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estm N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
438	90000124256	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	8.23%	\$740	\$95	\$836	\$2,767
439	90000124268	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	8.23%	\$254	\$53	\$286	\$948
440	90000124286	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$850	\$110	\$959	\$3,177
441	90000124286	SVC8000	CEILING	Structures and Improvements	8.23%	\$1,910	\$246	\$2,156	\$7,141
442	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$704	\$91	\$795	\$2,652
443	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$554	\$71	\$626	\$2,073
444	90000124286	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,316	\$170	\$1,486	\$4,918
445	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$883	\$114	\$997	\$3,301
446	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$2,464	\$318	\$2,781	\$9,211
447	90000124286	SVC8000	SIGNS	Structures and Improvements	8.23%	\$186	\$24	\$210	\$695
448	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$2,083	\$268	\$2,351	\$7,787
449	90000124301	SVC8000	HVAC	Structures and Improvements	8.23%	\$30	\$4	\$34	\$113
450	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	8.23%	\$1,555	\$200	\$1,755	\$5,812
451	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	8.23%	\$313	\$40	\$353	\$1,168
452	90000124524	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	8.23%	\$51	\$7	\$57	\$190
453	90000124525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	8.23%	\$302	\$39	\$341	\$1,128
454	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	8.23%	\$196	\$25	\$221	\$734
455	90000128044	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$5,295	\$629	\$5,924	\$19,300
456	90000124250	SVC8000	HVAC	Structures and Improvements	8.23%	\$18,652	\$1,919	\$20,570	\$63,246
457	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	8.23%	\$9,796	\$1,008	\$10,804	\$33,217
458	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$394	\$41	\$434	\$1,335
459	90000124298	SVC8000	Non-unionized	Structures and Improvements	8.23%	\$137	\$14	\$151	\$465
460	90000125054	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$8,442	\$868	\$9,310	\$28,624
461	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$996	\$102	\$1,099	\$3,378
462	90000130276	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$759	\$78	\$837	\$2,573
463	90000130956	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$156	\$16	\$173	\$551
464	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$829	\$85	\$914	\$2,811
465	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	8.23%	\$415	\$43	\$458	\$1,407
466	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$160	\$15	\$175	\$530
467	90000131767	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	8.23%	\$699	\$66	\$765	\$2,316
468	90000131767	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	8.23%	\$311	\$29	\$341	\$1,031
469	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	8.23%	\$253	\$24	\$277	\$840
470	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	8.23%	\$284	\$27	\$311	\$942
471	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	8.23%	\$971	\$92	\$1,062	\$3,216
472	90000133716	SVC8000	HVAC	Structures and Improvements	8.23%	\$217	\$20	\$238	\$720
473	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$406	\$38	\$444	\$1,345
474	90000127354	SVC8000	HVAC	Structures and Improvements	8.23%	\$572	\$49	\$621	\$1,852
475	90000135851	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$439	\$34	\$474	\$1,393
476	90000124274	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$630	\$45	\$675	\$1,956
477	90000124274	SVC8000	CEILING	Structures and Improvements	8.23%	\$2,015	\$143	\$2,158	\$6,252
478	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$383	\$27	\$411	\$1,189
479	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$386	\$27	\$414	\$1,198
480	90000124274	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,316	\$93	\$1,409	\$4,082
481	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1,208	\$86	\$1,293	\$3,747
482	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$1,145	\$81	\$1,226	\$3,551
483	90000124298	SVC8000	Non-unionized	Structures and Improvements	8.23%	\$2	\$0	\$2	\$6
484	90000125074	SVC8000	Non-unionized	Structures and Improvements	8.23%	\$37,149	\$2,632	\$39,781	\$115,246
485	90000133466	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$14,967	\$953	\$15,920	\$45,464
486	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$1,093	\$70	\$1,162	\$3,319
487	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	8.23%	\$3,249	\$207	\$3,456	\$9,871
488	90000124257	SVC8000	HVAC	Structures and Improvements	8.23%	\$29,432	\$1,380	\$30,812	\$87,579
489	90000124298	SVC8000	Non-unionized	Structures and Improvements	8.23%	\$0	\$1	\$1	\$0
490	90000125060	SVC8000	HVAC	Structures and Improvements	8.23%	\$26,530	\$1,236	\$27,585	\$78,408
491	90000125074	SVC8000	Non-unionized	Structures and Improvements	8.23%	\$2,604	\$122	\$2,727	\$7,750
492	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$13	\$1	\$13	\$38
493	90000135586	SVC8000	HVAC	Structures and Improvements	8.23%	\$4,590	\$215	\$4,806	\$13,660
494	90000128240	SVC8000	HVAC	Structures and Improvements	8.23%	\$367	\$13	\$379	\$1,048
495	90000136833	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$2,100	\$22	\$2,172	\$6,004
496	90000136833	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,572	\$34	\$1,636	\$4,494
497	90000128241	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$31,228	\$710	\$31,938	\$85,912
498	90000128241	SVC8000	HVAC	Structures and Improvements	8.23%	\$9,087	\$207	\$9,294	\$25,000

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estm	N	Project Description	Gas				Distribution			
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Dgm	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IPA Salary & Wage Allocator	Total
438	90000124256	SYCS8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	1.5316%	\$13	\$42	3.7985%	\$32	\$105	\$19	\$118
439	90000124268	SYCS8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	1.6673%	\$5	\$16	3.7927%	\$10	\$38	\$6	\$56
440	90000124286	SYCS8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	1.5316%	\$15	\$49	3.7985%	\$36	\$121	\$21	\$136
441	90000124286	SYCS8000	CEILING	Structures and Improvements	1.5316%	\$33	\$109	3.7985%	\$82	\$271	\$48	\$305
442	90000124286	SYCS8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	1.5316%	\$12	\$40	3.7985%	\$30	\$100	\$18	\$112
443	90000124286	SYCS8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$10	\$32	3.7985%	\$24	\$79	\$14	\$89
444	90000124286	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$23	\$75	3.7985%	\$56	\$187	\$33	\$210
445	90000124286	SYCS8000	LIGHTING FIXTURE	Structures and Improvements	1.5316%	\$15	\$51	3.7985%	\$38	\$125	\$22	\$141
446	90000124286	SYCS8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$43	\$141	3.7985%	\$106	\$350	\$62	\$393
447	90000124286	SYCS8000	SIGNS	Structures and Improvements	1.5316%	\$3	\$11	3.7985%	\$8	\$26	\$5	\$30
448	90000124287	SYCS8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$36	\$119	3.7985%	\$89	\$296	\$53	\$333
449	90000124301	SYCS8000	HVAC	Structures and Improvements	6.2600%	\$2	\$7	0.0000%	\$0	\$0	\$0	\$0
450	90000124302	SYCS8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	1.5316%	\$27	\$89	3.7985%	\$67	\$221	\$39	\$248
451	90000124307	SYCS8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	1.6673%	\$6	\$19	3.7927%	\$12	\$40	\$7	\$45
452	90000124524	SYCS8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	1.6673%	\$1	\$3	3.7927%	\$2	\$6	\$1	\$7
453	90000124525	SYCS8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	1.6673%	\$6	\$19	3.7927%	\$12	\$38	\$7	\$43
454	90000128076	SYCS8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	1.6673%	\$4	\$12	3.7927%	\$8	\$25	\$4	\$28
455	90000125044	SYCS8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$91	\$296	3.7985%	\$225	\$733	\$131	\$827
456	90000124240	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$315	\$969	3.7985%	\$781	\$2,402	\$435	\$2,749
457	90000124252	SYCS8000	BOILER (EA)	Structures and Improvements	1.5316%	\$165	\$509	3.7985%	\$410	\$1,262	\$228	\$1,444
458	90000124284	SYCS8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$7	\$20	3.7985%	\$16	\$51	\$9	\$58
459	90000124298	SYCS8000	Non-unionized	Structures and Improvements	1.5316%	\$2	\$7	3.7985%	\$6	\$18	\$3	\$20
460	90000125054	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$143	\$438	3.7985%	\$354	\$1,087	\$197	\$1,244
461	90000128160	SYCS8000	LIGHTING FIXTURE	Structures and Improvements	1.6673%	\$18	\$56	3.7927%	\$37	\$115	\$21	\$131
462	90000130276	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$13	\$39	3.7985%	\$32	\$98	\$18	\$112
463	90000130956	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$3	\$8	3.7985%	\$7	\$20	\$4	\$23
464	90000130956	SYCS8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$14	\$43	3.7985%	\$35	\$107	\$19	\$122
465	90000134909	SYCS8000	AIR COMPRESSORS (EA)	Structures and Improvements	1.5316%	\$17	\$22	3.7985%	\$17	\$53	\$10	\$61
466	90000131767	SYCS8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$7	\$22	9.6901%	\$17	\$51	\$9	\$59
467	90000131767	SYCS8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	4.0899%	\$31	\$95	9.6901%	\$74	\$224	\$41	\$258
468	90000131767	SYCS8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	4.0899%	\$14	\$42	9.6901%	\$33	\$100	\$18	\$115
469	90000131767	SYCS8000	FINISH SYSTEMS - WALLS	Structures and Improvements	4.0899%	\$11	\$34	9.6901%	\$27	\$81	\$15	\$93
470	90000131767	SYCS8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	4.0899%	\$13	\$39	9.6901%	\$30	\$91	\$17	\$105
471	90000131767	SYCS8000	LIGHTING & POWER SYSTEM	Structures and Improvements	4.0899%	\$43	\$132	9.6901%	\$103	\$312	\$57	\$358
472	90000133716	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$4	\$11	3.7985%	\$9	\$27	\$5	\$31
473	90000133949	SYCS8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$18	\$55	9.6901%	\$43	\$130	\$24	\$150
474	90000127354	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$10	\$28	3.7985%	\$24	\$70	\$13	\$81
475	90000135851	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$7	\$21	3.7985%	\$18	\$53	\$10	\$61
476	90000124274	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$10	\$30	3.7985%	\$26	\$74	\$14	\$86
477	90000124274	SYCS8000	CEILING	Structures and Improvements	1.5316%	\$33	\$96	3.7985%	\$82	\$237	\$44	\$276
478	90000124274	SYCS8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	1.5316%	\$6	\$18	3.7985%	\$16	\$45	\$8	\$52
479	90000124274	SYCS8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$6	\$18	3.7985%	\$16	\$46	\$8	\$52
480	90000124274	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$22	\$63	3.7985%	\$54	\$155	\$28	\$180
481	90000124274	SYCS8000	LIGHTING FIXTURE	Structures and Improvements	1.5316%	\$20	\$57	3.7985%	\$49	\$142	\$26	\$165
482	90000124274	SYCS8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$19	\$54	3.7985%	\$47	\$135	\$25	\$157
483	90000124298	SYCS8000	Non-unionized	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
484	90000125074	SYCS8000	Non-unionized	Structures and Improvements	6.2600%	\$2,490	\$7,214	0.0000%	\$0	\$0	\$0	\$0
485	90000133466	SYCS8000	BUILDINGS	Structures and Improvements	6.2600%	\$997	\$2,846	0.0000%	\$0	\$0	\$0	\$0
486	90000133466	SYCS8000	SECURITY SYSTEM	Structures and Improvements	6.2600%	\$73	\$208	0.0000%	\$0	\$0	\$0	\$0
487	90000133466	SYCS8000	YARD LIGHTING	Structures and Improvements	6.2600%	\$216	\$618	0.0000%	\$0	\$0	\$0	\$0
488	90000124257	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$472	\$1,341	3.7985%	\$1,170	\$3,327	\$614	\$3,883
489	90000124298	SYCS8000	Non-unionized	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
490	90000125060	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$423	\$1,201	3.7985%	\$1,048	\$2,978	\$550	\$3,476
491	90000125074	SYCS8000	Non-unionized	Structures and Improvements	6.2600%	\$171	\$485	0.0000%	\$0	\$0	\$0	\$0
492	90000135128	SYCS8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$0	\$1	3.7985%	\$0	\$1	\$0	\$0
493	90000135586	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$74	\$209	3.7985%	\$183	\$519	\$96	\$606
494	90000128240	SYCS8000	HVAC	Structures and Improvements	1.6673%	\$6	\$17	3.7927%	\$13	\$36	\$7	\$42
495	90000136833	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$33	\$92	3.7985%	\$83	\$228	\$42	\$268
496	90000136833	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$25	\$69	3.7985%	\$62	\$171	\$32	\$201
497	90000128241	SYCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$489	\$1,316	3.7985%	\$1,213	\$3,263	\$611	\$3,865
498	90000128241	SYCS8000	HVAC	Structures and Improvements	1.5316%	\$142	\$383	3.7985%	\$353	\$950	\$178	\$1,125

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 09/01/19 08/31/20

27.32%

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Rate	Bonus	Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
438	90000124256	SVCS000	BUILDING HEATING/COOLING SYS	Structures and Improvements	468	41.71%		\$11,542	\$14,230	\$14,644	\$14,437	\$3,944	\$17,296	\$20,064	\$18,680
439	90000124268	SVCS000	BUILDING HEATING/COOLING SYS	Structures and Improvements	468	41.71%		\$3,956	\$4,877	\$5,019	\$4,948	\$1,352	\$5,928	\$6,877	\$6,402
440	90000124286	SVCS000	BUILDING HEATING/COOLING SYS	Structures and Improvements	468	41.71%		\$16,335	\$16,335	\$16,810	\$16,972	\$4,528	\$19,854	\$23,031	\$21,442
441	90000124286	SVCS000	CEILING	Structures and Improvements	468	41.71%		\$29,782	\$36,720	\$37,788	\$37,524	\$10,178	\$44,632	\$51,773	\$48,202
442	90000124286	SVCS000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	468	41.71%		\$10,976	\$13,553	\$13,926	\$13,729	\$3,751	\$16,448	\$19,080	\$17,764
443	90000124286	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%		\$8,645	\$10,659	\$10,969	\$10,814	\$2,954	\$12,956	\$15,029	\$13,992
444	90000124286	SVCS000	HVAC	Structures and Improvements	468	41.71%		\$20,513	\$25,291	\$26,026	\$25,659	\$7,010	\$30,740	\$35,659	\$33,199
445	90000124286	SVCS000	LIGHTING FIXTURE	Structures and Improvements	468	41.71%		\$13,768	\$16,976	\$17,469	\$17,222	\$4,705	\$20,633	\$23,934	\$22,284
446	90000124286	SVCS000	POWER SUPPLY	Structures and Improvements	468	41.71%		\$38,144	\$47,363	\$48,740	\$48,052	\$13,128	\$57,567	\$66,778	\$62,173
447	90000124286	SVCS000	SIGNS	Structures and Improvements	468	41.71%		\$2,897	\$3,571	\$3,675	\$3,623	\$990	\$4,541	\$5,035	\$4,688
448	90000124287	SVCS000	POWER SUPPLY	Structures and Improvements	468	41.71%		\$32,478	\$40,044	\$41,208	\$40,626	\$11,099	\$48,671	\$56,458	\$52,565
449	90000124301	SVCS000	HVAC	Structures and Improvements	468	41.71%		\$473	\$583	\$600	\$592	\$162	\$709	\$822	\$766
450	90000124302	SVCS000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	468	41.71%		\$24,239	\$29,885	\$30,754	\$30,320	\$8,283	\$36,324	\$42,136	\$39,230
451	90000124307	SVCS000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	41.71%		\$4,873	\$6,009	\$6,183	\$6,096	\$1,665	\$7,303	\$8,472	\$7,887
452	90000124524	SVCS000	BUILDING HEATING/COOLING SYS	Structures and Improvements	468	41.71%		\$792	\$976	\$1,004	\$990	\$270	\$1,186	\$1,376	\$1,281
453	90000126525	SVCS000	PLUMBING SYSTEM (ALL)	Structures and Improvements	468	41.71%		\$4,706	\$5,802	\$5,971	\$5,887	\$1,608	\$7,053	\$8,181	\$7,617
454	90000128076	SVCS000	PLUMBING SYSTEM (ALL)	Structures and Improvements	468	41.71%		\$3,882	\$3,882	\$3,882	\$3,827	\$1,046	\$4,585	\$5,318	\$4,952
455	90000125044	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%		\$80,492	\$99,244	\$102,128	\$100,886	\$27,507	\$119,017	\$138,317	\$128,667
456	90000124290	SVCS000	HVAC	Structures and Improvements	468	41.71%		\$263,773	\$315,768	\$325,221	\$320,495	\$87,559	\$374,206	\$437,452	\$405,829
457	90000124292	SVCS000	BOILER (EA)	Structures and Improvements	468	41.71%		\$138,536	\$165,844	\$170,809	\$168,327	\$45,982	\$196,537	\$229,254	\$213,145
458	90000124284	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%		\$5,570	\$6,667	\$6,867	\$6,767	\$1,549	\$7,901	\$9,237	\$8,569
459	90000124298	SVCS000	Non-unionized	Structures and Improvements	468	41.71%		\$2,321	\$2,390	\$2,390	\$2,355	\$643	\$2,750	\$3,215	\$2,983
460	90000125054	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%		\$119,380	\$142,912	\$147,190	\$145,051	\$39,628	\$169,360	\$197,984	\$183,672
461	90000128160	SVCS000	LIGHTING FIXTURE	Structures and Improvements	468	41.71%		\$14,088	\$16,865	\$17,370	\$17,117	\$4,676	\$19,986	\$23,364	\$21,675
462	90000130276	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%		\$10,732	\$12,847	\$13,232	\$13,039	\$3,562	\$15,225	\$17,799	\$16,511
463	90000130956	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%		\$2,213	\$2,649	\$2,728	\$2,688	\$734	\$3,139	\$3,669	\$3,404
464	90000130956	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%		\$1,725	\$14,036	\$14,456	\$14,246	\$3,892	\$16,633	\$19,444	\$18,039
465	90000134909	SVCS000	AIR COMPRESSORS (EA)	Structures and Improvements	468	41.71%		\$5,867	\$7,023	\$7,233	\$7,128	\$1,947	\$9,426	\$9,729	\$9,036
466	90000131767	SVCS000	BUILDING & ADDITIONS	Structures and Improvements	468	41.71%		\$2,088	\$2,644	\$2,723	\$2,683	\$733	\$3,089	\$3,618	\$3,354
467	90000131767	SVCS000	BUILDING COMMUN & DATA CABL	Structures and Improvements	468	41.71%		\$9,660	\$11,564	\$11,910	\$11,737	\$3,207	\$13,511	\$15,827	\$14,669
468	90000131767	SVCS000	BUILDING HEATING/COOLING SYS	Structures and Improvements	468	41.71%		\$4,301	\$5,148	\$5,302	\$5,225	\$1,428	\$6,015	\$7,046	\$6,531
469	90000131767	SVCS000	FINISH SYSTEMS - WALLS	Structures and Improvements	468	41.71%		\$5,503	\$4,194	\$4,319	\$4,257	\$1,163	\$4,900	\$5,740	\$5,320
470	90000131767	SVCS000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	468	41.71%		\$5,928	\$4,702	\$4,843	\$4,773	\$1,304	\$5,494	\$6,436	\$5,965
471	90000131767	SVCS000	LIGHTING & POWER SYSTEM	Structures and Improvements	468	41.71%		\$13,413	\$16,057	\$16,538	\$16,298	\$4,453	\$18,761	\$21,977	\$20,369
472	90000133716	SVCS000	HVAC	Structures and Improvements	468	41.71%		\$3,003	\$3,595	\$3,703	\$3,649	\$997	\$4,200	\$4,921	\$4,561
473	90000133949	SVCS000	BUILDING & ADDITIONS	Structures and Improvements	468	41.71%		\$5,610	\$6,716	\$6,917	\$6,816	\$1,862	\$7,847	\$9,192	\$8,519
474	90000127354	SVCS000	HVAC	Structures and Improvements	468	41.71%		\$7,725	\$9,248	\$9,525	\$9,387	\$2,564	\$10,651	\$12,503	\$11,577
475	90000135851	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%		\$5,808	\$6,952	\$7,161	\$7,056	\$1,928	\$7,891	\$9,283	\$8,587
476	90000124274	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%		\$8,156	\$9,764	\$10,056	\$9,910	\$2,707	\$10,919	\$12,874	\$11,897
477	90000124274	SVCS000	CEILING	Structures and Improvements	468	41.71%		\$26,075	\$31,215	\$32,149	\$31,682	\$8,656	\$34,908	\$41,860	\$38,034
478	90000124274	SVCS000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	468	41.71%		\$4,960	\$5,938	\$6,115	\$6,027	\$1,646	\$6,640	\$7,829	\$7,235
479	90000124274	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%		\$4,997	\$5,982	\$6,161	\$6,071	\$1,659	\$6,689	\$7,888	\$7,289
480	90000124274	SVCS000	HVAC	Structures and Improvements	468	41.71%		\$17,022	\$20,378	\$20,998	\$20,683	\$5,651	\$22,789	\$26,870	\$24,829
481	90000124274	SVCS000	LIGHTING FIXTURE	Structures and Improvements	468	41.71%		\$15,626	\$18,706	\$19,266	\$18,986	\$5,187	\$20,919	\$24,665	\$22,792
482	90000124274	SVCS000	POWER SUPPLY	Structures and Improvements	468	41.71%		\$14,809	\$17,728	\$18,259	\$17,993	\$4,916	\$19,825	\$23,376	\$21,600
483	90000124298	SVCS000	Non-unionized	Structures and Improvements	468	41.71%		\$24	\$29	\$30	\$30	\$8	\$33	\$38	\$36
484	90000125074	SVCS000	Non-unionized	Structures and Improvements	468	41.71%		\$480,645	\$575,389	\$592,615	\$584,402	\$159,549	\$643,402	\$758,705	\$701,082
485	90000133466	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%		\$189,612	\$226,988	\$233,784	\$230,386	\$62,941	\$280,053	\$325,517	\$272,785
486	90000133466	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	41.71%		\$13,844	\$16,573	\$17,069	\$16,911	\$4,596	\$18,257	\$21,576	\$19,917
487	90000133466	SVCS000	YARD LIGHTING	Structures and Improvements	468	41.71%		\$41,166	\$49,281	\$50,757	\$50,019	\$13,665	\$54,289	\$64,159	\$59,224
488	90000124257	SVCS000	HVAC	Structures and Improvements	468	43.46%		\$380,611	\$450,444	\$463,141	\$456,922	\$124,796	\$474,388	\$561,967	\$518,177
489	90000124298	SVCS000	Non-unionized	Structures and Improvements	468	43.46%		\$71	\$824	\$824	\$824	\$0	\$0	\$0	\$0
490	90000125060	SVCS000	HVAC	Structures and Improvements	468	43.46%		\$340,753	\$403,274	\$414,641	\$408,958	\$111,727	\$424,710	\$503,118	\$463,914
491	90000125074	SVCS000	Non-unionized	Structures and Improvements	468	43.46%		\$33,681	\$39,860	\$40,984	\$40,422	\$11,043	\$41,979	\$49,729	\$45,854
492	90000135128	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	43.46%		\$193	\$193	\$198	\$196	\$53	\$203	\$241	\$222
493	90000135586	SVCS000	HVAC	Structures and Improvements	468	43.46%		\$59,363	\$70,255	\$72,235	\$71,245	\$19,464	\$73,989	\$87,649	\$80,819
494	90000128240	SVCS000	HVAC	Structures and Improvements	468	43.46%		\$4,556	\$5,292	\$5,544	\$5,468	\$1,494	\$5,504	\$6,553	\$6,028
495	90000136833	SVCS000	BUILDINGS	Structures and Improvements	468	43.46%		\$26,091	\$30,878	\$31,748	\$31,413	\$8,555	\$31,519	\$37,522	\$34,520
496	90000136833	SVCS000	HVAC	Structures and Improvements	468	43.46%		\$19,531	\$23,114	\$23,765	\$23,440	\$6,404	\$23,594	\$28,088	\$25,841
497	90000128241	SVCS000	BUILDINGS	Structures and Improvements	468	43.46%		\$37,364	\$44,867	\$45,422	\$44,805	\$12,420	\$46,718	\$52,629	\$49,674
498	90000128241	SVCS000	HVAC	Structures and Improvements	468	43.46%		\$108,648	\$128,582	\$132,206	\$130,394	\$35,624	\$127,083	\$152,083	\$139,583

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
438	900001 24256	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	\$5,103	(\$1,159)	(\$95)
439	900001 24268	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	\$1,749	(\$397)	(\$33)
440	900001 24286	SVC8000	BUILDINGS	Structures and Improvements	\$5,858	(\$1,331)	(\$110)
441	900001 24286	SVC8000	CEILING	Structures and Improvements	\$13,169	(\$2,991)	(\$246)
442	900001 24286	SVC8000	FIRE PROTECTION SYSTEM-OUTSID	Structures and Improvements	\$4,853	(\$1,102)	(\$91)
443	900001 24286	SVC8000	FLOOR COVERING	Structures and Improvements	\$3,823	(\$868)	(\$71)
444	900001 24286	SVC8000	HVAC	Structures and Improvements	\$9,070	(\$2,060)	(\$170)
445	900001 24286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$6,088	(\$1,383)	(\$114)
446	900001 24286	SVC8000	POWER SUPPLY	Structures and Improvements	\$16,986	(\$3,858)	(\$318)
447	900001 24286	SVC8000	SIGNS	Structures and Improvements	\$1,281	(\$291)	(\$24)
448	900001 24287	SVC8000	POWER SUPPLY	Structures and Improvements	\$14,361	(\$3,262)	(\$268)
449	900001 24301	SVC8000	HVAC	Structures and Improvements	\$209	(\$48)	(\$4)
450	900001 24302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$10,718	(\$2,434)	(\$200)
451	900001 24307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$2,155	(\$489)	(\$40)
452	900001 24324	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	\$350	(\$79)	(\$7)
453	900001 24625	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$2,081	(\$473)	(\$39)
454	900001 28076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$1,353	(\$307)	(\$25)
455	900001 29044	SVC8000	FLOOR COVERING	Structures and Improvements	\$35,152	(\$7,644)	(\$629)
456	900001 24250	SVC8000	HVAC	Structures and Improvements	\$110,872	(\$23,313)	(\$1,919)
457	900001 24252	SVC8000	BOILER (EA)	Structures and Improvements	\$58,231	(\$12,244)	(\$1,088)
458	900001 24284	SVC8000	FLOOR COVERING	Structures and Improvements	\$2,341	(\$492)	(\$41)
459	900001 24298	SVC8000	Non-untilized	Structures and Improvements	\$815	(\$171)	(\$14)
460	900001 25054	SVC8000	BUILDINGS	Structures and Improvements	\$80,179	(\$10,551)	(\$868)
461	900001 28160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$5,922	(\$1,245)	(\$102)
462	900001 30276	SVC8000	BUILDINGS	Structures and Improvements	\$4,511	(\$949)	(\$78)
463	900001 30956	SVC8000	BUILDINGS	Structures and Improvements	\$930	(\$196)	(\$16)
464	900001 30956	SVC8000	FLOOR COVERING	Structures and Improvements	\$4,928	(\$1,036)	(\$85)
465	900001 34909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$2,466	(\$519)	(\$43)
466	900001 31767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$916	(\$183)	(\$15)
467	900001 31767	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	\$4,008	(\$801)	(\$66)
468	900001 31767	SVC8000	BUILDING HEATING/COOLING SYS	Structures and Improvements	\$1,784	(\$357)	(\$29)
469	900001 31767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$1,453	(\$291)	(\$24)
470	900001 31767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$1,630	(\$326)	(\$27)
471	900001 31767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$5,565	(\$1,112)	(\$92)
472	900001 33716	SVC8000	HVAC	Structures and Improvements	\$1,246	(\$249)	(\$20)
473	900001 33949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,327	(\$465)	(\$38)
474	900001 27354	SVC8000	HVAC	Structures and Improvements	\$3,163	(\$598)	(\$49)
475	900001 33851	SVC8000	BUILDINGS	Structures and Improvements	\$2,346	(\$418)	(\$34)
476	900001 24274	SVC8000	BUILDINGS	Structures and Improvements	\$3,250	(\$543)	(\$45)
477	900001 24274	SVC8000	CEILING	Structures and Improvements	\$10,391	(\$1,735)	(\$143)
478	900001 24274	SVC8000	FIRE PROTECTION SYSTEM-OUTSID	Structures and Improvements	\$1,977	(\$330)	(\$27)
479	900001 24274	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,991	(\$333)	(\$27)
480	900001 24274	SVC8000	HVAC	Structures and Improvements	\$6,783	(\$1,133)	(\$93)
481	900001 24274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$6,227	(\$1,040)	(\$86)
482	900001 24274	SVC8000	POWER SUPPLY	Structures and Improvements	\$5,901	(\$986)	(\$81)
483	900001 24298	SVC8000	Non-untilized	Structures and Improvements	\$10	(\$2)	(\$0)
484	900001 25074	SVC8000	Non-untilized	Structures and Improvements	\$191,556	(\$31,986)	(\$2,632)
485	900001 33466	SVC8000	BUILDINGS	Structures and Improvements	\$74,525	(\$1,583)	(\$95)
486	900001 33466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,441	(\$846)	(\$70)
487	900001 33466	SVC8000	YARD LIGHTING	Structures and Improvements	\$16,180	(\$2,515)	(\$207)
488	900001 24257	SVC8000	HVAC	Structures and Improvements	\$141,566	(\$16,770)	(\$1,380)
489	900001 24298	SVC8000	Non-untilized	Structures and Improvements	\$0	(\$7)	(\$1)
490	900001 25060	SVC8000	HVAC	Structures and Improvements	\$126,741	(\$15,014)	(\$1,236)
491	900001 25074	SVC8000	Non-untilized	Structures and Improvements	\$12,527	(\$1,484)	(\$122)
492	900001 35128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$61	(\$7)	(\$1)
493	900001 35586	SVC8000	HVAC	Structures and Improvements	\$22,080	(\$2,616)	(\$215)
494	900001 28240	SVC8000	HVAC	Structures and Improvements	\$1,647	(\$153)	(\$13)
495	900001 36833	SVC8000	BUILDINGS	Structures and Improvements	\$9,431	(\$876)	(\$72)
496	900001 36833	SVC8000	HVAC	Structures and Improvements	\$7,060	(\$656)	(\$54)
497	900001 28241	SVC8000	BUILDINGS	Structures and Improvements	\$131,047	(\$8,627)	(\$710)
498	900001 28241	SVC8000	HVAC	Structures and Improvements	\$38,134	(\$2,511)	(\$207)

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19															08/31/20														
Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance															
499	90000138578	SVC8000	HVAC	Structures and Improvements	J114	08/01/14	120	\$31,203	\$0	\$31,203	NO	\$15,341	\$12,221	\$13,781															
500	90000133714	SVC8000	BUILDINGS	Structures and Improvements	J139	09/01/14	120	\$8,800	\$0	\$8,800	YES	\$4,400	\$3,520	\$3,960															
501	90000145863	SVC8000	HVAC	Structures and Improvements	J139	10/01/14	120	\$17,784	\$0	\$17,784	YES	\$9,040	\$7,262	\$8,151															
502	90000143624	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	J063	11/01/14	120	\$20,433	\$0	\$20,433	YES	\$10,557	\$8,514	\$9,536															
503	90000143315	SVC8000	HVAC	Structures and Improvements	J139	12/01/14	120	\$5,754	\$0	\$5,754	YES	\$3,021	\$2,445	\$2,733															
504	90000125074	SVC8000	Non-united	Structures and Improvements	J114	01/01/15	120	(\$1,182,642)	\$0	(\$1,182,642)	NO	\$0	\$0	\$0															
505	90000125074	SVC8000	Non-united	Structures and Improvements	J114	02/01/15	120	(\$47,321)	\$0	(\$47,321)	NO	\$0	\$0	\$0															
506	90000124298	SVC8000	Non-united	Structures and Improvements	J139	03/01/15	120	(\$4,690)	\$0	(\$4,690)	YES	\$0	\$0	\$0															
507	90000143057	SVC8000	BUILDINGS	Structures and Improvements	J139	04/01/15	120	\$194,207	\$0	\$194,207	YES	\$108,432	\$89,012	\$98,722															
508	90000151522	SVC8000	BATTERY	Structures and Improvements	J139	04/01/15	120	\$32,998	\$0	\$32,998	YES	\$18,424	\$15,124	\$16,774															
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	05/01/15	120	\$18,572	\$0	\$18,572	YES	\$10,524	\$8,667	\$9,596															
510	90000155475	SVC8000	HVAC	Structures and Improvements	J135	06/01/15	120	\$1,506	\$0	\$1,506	YES	\$866	\$716	\$791															
511	90000141136	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$122,980	\$0	\$122,980	YES	\$71,738	\$59,440	\$65,589															
512	90000141980	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/15	120	\$74,422	\$0	\$74,422	YES	\$43,413	\$35,970	\$39,691															
513	90000141980	SVC8000	CEILING	Structures and Improvements	J139	07/01/15	120	\$21,250	\$0	\$21,250	YES	\$12,596	\$10,271	\$11,333															
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	07/01/15	120	\$27,593	\$0	\$27,593	YES	\$16,096	\$13,337	\$14,716															
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/15	120	\$12,034	\$0	\$12,034	YES	\$7,020	\$5,817	\$6,418															
516	90000141980	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$25,071	\$0	\$25,071	YES	\$14,625	\$12,118	\$13,371															
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	07/01/15	120	\$25,907	\$0	\$25,907	YES	\$15,113	\$12,522	\$13,817															
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	J139	07/01/15	120	\$65,214	\$0	\$65,214	YES	\$38,042	\$31,520	\$34,781															
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	07/01/15	120	\$4,179	\$0	\$4,179	YES	\$2,438	\$2,020	\$2,229															
520	90000153318	SVC8000	Non-united	Structures and Improvements	J063	07/01/15	120	\$257,139	\$0	\$257,139	YES	\$149,998	\$124,284	\$137,141															
521	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	J135	07/01/15	120	\$113,181	\$0	\$113,181	YES	\$66,022	\$54,704	\$60,363															
522	90000161506	SVC8000	Non-united	Structures and Improvements	G012	09/01/15	120	\$62,963	\$0	\$62,963	YES	\$37,778	\$31,482	\$34,630															
523	90000133467	SVC8000	BUILDINGS	Structures and Improvements	J139	11/01/15	120	\$432,471	\$0	\$432,471	YES	\$266,690	\$223,443	\$245,067															
524	90000133467	SVC8000	CEILING	Structures and Improvements	J139	11/01/15	120	\$80,022	\$0	\$80,022	YES	\$49,347	\$41,345	\$45,346															
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	11/01/15	120	\$48,413	\$0	\$48,413	YES	\$29,855	\$25,013	\$27,434															
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	J139	11/01/15	120	\$103,290	\$0	\$103,290	YES	\$63,696	\$53,367	\$58,531															
527	90000133467	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$398,494	\$0	\$398,494	YES	\$245,738	\$205,888	\$225,813															
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	11/01/15	120	\$130,034	\$0	\$130,034	YES	\$80,187	\$67,184	\$73,686															
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	J139	11/01/15	120	\$421,099	\$0	\$421,099	YES	\$259,678	\$217,568	\$238,623															
530	90000160666	SVC8000	HVAC	Structures and Improvements	J135	11/01/15	120	\$9,216	\$0	\$9,216	YES	\$5,683	\$4,761	\$5,222															
531	90000164212	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$26,980	\$0	\$26,980	YES	\$16,637	\$13,939	\$15,288															
532	90000153524	SVC8000	Non-united	Structures and Improvements	J139	04/01/16	120	\$304,007	\$0	\$304,007	YES	\$200,138	\$169,738	\$184,938															
533	90000168765	SVC8000	Non-united	Structures and Improvements	J063	04/01/16	120	\$29,497	\$0	\$29,497	YES	\$19,419	\$16,469	\$17,944															
534	90000168667	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$3,869	\$0	\$3,869	YES	\$2,579	\$2,192	\$2,386															
535	90000170452	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$14,413	\$0	\$14,413	YES	\$9,609	\$8,167	\$8,888															
536	90000171309	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/16	120	\$11,022	\$0	\$11,022	YES	\$7,348	\$6,246	\$6,797															
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J135	05/01/16	120	\$7,006	\$0	\$7,006	YES	\$4,671	\$3,970	\$4,320															
538	90000174537	SVC8000	Non-united	Structures and Improvements	J135	07/01/16	120	\$11,969	\$0	\$11,969	YES	\$8,179	\$6,982	\$7,581															

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

8.2500%

Line	Work order	estiment N	Project Description	Account Description	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization
499	90000138578	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,134	\$26	\$1,160	\$3,120
500	90000135714	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$326	\$8	\$334	\$880
501	90000145863	SVC8000	HVAC	Structures and Improvements	8.23%	\$671	\$14	\$685	\$1,778
502	90000145624	SVC8000	BUILDING COMMUN & DATA CABLE	Structures and Improvements	8.23%	\$785	\$12	\$797	\$2,043
503	90000143315	SVC8000	HVAC	Structures and Improvements	8.23%	\$225	\$2	\$227	\$575
504	90000125074	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$0	\$38,147	\$38,147	\$0
505	90000125074	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$0	\$1,526	\$1,526	\$0
506	90000124298	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$0	\$151	\$151	\$0
507	90000143057	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$8,125	(\$252)	\$7,872	\$19,421
508	90000151522	SVC8000	BATTERY	Structures and Improvements	8.23%	\$1,380	(\$43)	\$1,338	\$3,300
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	8.23%	\$790	(\$58)	\$732	\$1,857
510	90000155475	SVC8000	HVAC	Structures and Improvements	8.23%	\$65	(\$3)	\$63	\$151
511	90000141136	SVC8000	HVAC	Structures and Improvements	8.23%	\$5,398	(\$229)	\$5,169	\$12,298
512	90000141980	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$3,267	(\$159)	\$3,128	\$7,442
513	90000141980	SVC8000	CEILING	Structures and Improvements	8.23%	\$933	(\$40)	\$893	\$2,125
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$1,211	(\$51)	\$1,160	\$2,759
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$528	(\$22)	\$506	\$1,203
516	90000141980	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,100	(\$47)	\$1,054	\$2,507
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$1,137	(\$48)	\$1,089	\$2,591
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$2,862	(\$121)	\$2,741	\$6,521
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	8.23%	\$183	(\$8)	\$176	\$418
520	90000153318	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$11,287	(\$479)	\$10,808	\$25,714
521	90000157865	SVC8000	PAVEMENT'S,ROADS,WALKS,CURBS	Structures and Improvements	8.23%	\$4,968	(\$211)	\$4,757	\$11,318
522	90000161506	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$2,850	(\$122)	\$2,728	\$6,296
523	90000135467	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$20,169	(\$1,001)	\$19,168	\$43,247
524	90000133467	SVC8000	CEILING	Structures and Improvements	8.23%	\$3,732	(\$185)	\$3,547	\$8,002
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	8.23%	\$2,258	(\$112)	\$2,146	\$4,841
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	8.23%	\$4,817	(\$239)	\$4,578	\$10,329
527	90000133467	SVC8000	HVAC	Structures and Improvements	8.23%	\$18,584	(\$922)	\$17,662	\$39,849
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	8.23%	\$6,064	(\$301)	\$5,764	\$13,003
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	8.23%	\$19,639	(\$974)	\$18,664	\$42,110
530	90000160666	SVC8000	HVAC	Structures and Improvements	8.23%	\$430	(\$21)	\$408	\$922
531	90000164212	SVC8000	HVAC	Structures and Improvements	8.23%	\$1,258	(\$62)	\$1,196	\$2,698
532	90000155524	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$15,220	(\$1,088)	\$14,133	\$30,401
533	90000168765	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$1,477	(\$106)	\$1,371	\$2,950
534	90000168667	SVC8000	HVAC	Structures and Improvements	8.23%	\$196	(\$15)	\$182	\$387
535	90000170452	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$731	(\$54)	\$677	\$1,441
536	90000171309	SVC8000	BUILDINGS	Structures and Improvements	8.23%	\$559	(\$42)	\$518	\$1,102
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	8.23%	\$356	(\$26)	\$330	\$701
538	90000174537	SVC8000	Non-untilized	Structures and Improvements	8.23%	\$624	(\$50)	\$574	\$1,197

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N	Project Description	Account Description	Gas			Distribution				
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
499	90000135578	SVC8000	HVAC	Structures and Improvements	6.2600%	\$73	\$195	0.0000%	\$0	\$0	\$0	\$0
500	90000135714	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$5	\$13	3.7985%	\$13	\$53	\$6	\$40
501	90000145863	SVC8000	HVAC	Structures and Improvements	1.5316%	\$10	\$27	3.7985%	\$26	\$68	\$13	\$81
502	90000145624	SVC8000	BUILDING COMMUN & DATA CABLE	Structures and Improvements	4.0899%	\$33	\$84	9.6901%	\$77	\$198	\$38	\$238
503	90000145315	SVC8000	HVAC	Structures and Improvements	1.5316%	\$3	\$9	3.7985%	\$9	\$22	\$4	\$26
504	90000125074	SVC8000	Non-utility	Structures and Improvements	6.2600%	\$2,388	\$0	0.0000%	\$0	\$0	\$0	\$0
505	90000125074	SVC8000	Non-utility	Structures and Improvements	6.2600%	\$96	\$0	0.0000%	\$0	\$0	\$0	\$0
506	90000124298	SVC8000	Non-utility	Structures and Improvements	1.5316%	\$2	\$0	3.7985%	\$6	\$0	\$1	\$5
507	90000145057	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$121	\$297	3.7985%	\$299	\$738	\$142	\$895
508	90000151522	SVC8000	BATTERY	Structures and Improvements	1.5316%	\$20	\$51	3.7985%	\$51	\$125	\$24	\$152
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$31	\$76	9.6901%	\$74	\$180	\$35	\$219
510	90000155475	SVC8000	HVAC	Structures and Improvements	1.6673%	\$1	\$3	3.3927%	\$2	\$5	\$1	\$6
511	90000141136	SVC8000	HVAC	Structures and Improvements	1.5316%	\$79	\$188	3.7985%	\$196	\$467	\$91	\$573
512	90000141980	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$48	\$114	3.7985%	\$119	\$283	\$55	\$347
513	90000141980	SVC8000	CEILING	Structures and Improvements	1.5316%	\$14	\$33	3.7985%	\$34	\$81	\$16	\$99
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	1.5316%	\$18	\$42	3.7985%	\$44	\$105	\$20	\$129
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$8	\$18	3.7985%	\$19	\$46	\$9	\$56
516	90000141980	SVC8000	HVAC	Structures and Improvements	1.5316%	\$16	\$38	3.7985%	\$40	\$95	\$18	\$117
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	1.5316%	\$17	\$40	3.7985%	\$41	\$98	\$19	\$121
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$42	\$100	3.7985%	\$104	\$248	\$48	\$304
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	1.5316%	\$3	\$6	3.7985%	\$7	\$16	\$3	\$19
520	90000153318	SVC8000	Non-utility	Structures and Improvements	4.0899%	\$442	\$1,052	9.6901%	\$1,047	\$2,492	\$483	\$3,056
521	90000157865	SVC8000	PAVEMENTS, ROADS, WALKS, CURBS	Structures and Improvements	1.6673%	\$79	\$189	3.3927%	\$161	\$384	\$75	\$471
522	90000161506	SVC8000	Non-utility	Structures and Improvements	2.8497%	\$78	\$179	8.3686%	\$228	\$499	\$99	\$628
523	90000133467	SVC8000	BUILDINGS	Structures and Improvements	1.5316%	\$294	\$662	3.7985%	\$728	\$1,643	\$524	\$2,047
524	90000133467	SVC8000	CEILING	Structures and Improvements	1.5316%	\$54	\$123	3.7985%	\$135	\$304	\$60	\$379
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	1.5316%	\$33	\$74	3.7985%	\$82	\$184	\$36	\$229
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$70	\$158	3.7985%	\$174	\$392	\$77	\$469
527	90000133467	SVC8000	HVAC	Structures and Improvements	1.5316%	\$271	\$610	3.7985%	\$671	\$1,514	\$298	\$1,886
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	1.5316%	\$88	\$199	3.7985%	\$219	\$494	\$97	\$615
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	1.5316%	\$286	\$645	3.7985%	\$709	\$1,600	\$315	\$1,993
530	90000160666	SVC8000	HVAC	Structures and Improvements	1.6673%	\$7	\$15	3.3927%	\$14	\$31	\$6	\$38
531	90000164212	SVC8000	HVAC	Structures and Improvements	1.5316%	\$18	\$41	3.7985%	\$45	\$102	\$20	\$128
532	90000153524	SVC8000	Non-utility	Structures and Improvements	1.5316%	\$216	\$466	3.7985%	\$537	\$1,155	\$231	\$1,461
533	90000168765	SVC8000	Non-utility	Structures and Improvements	4.0899%	\$56	\$121	9.6901%	\$133	\$286	\$57	\$362
534	90000168667	SVC8000	HVAC	Structures and Improvements	1.6673%	\$3	\$6	3.3927%	\$6	\$13	\$3	\$17
535	90000170452	SVC8000	HVAC	Structures and Improvements	1.6673%	\$11	\$24	3.3927%	\$23	\$49	\$10	\$62
536	90000171309	SVC8000	BUILDINGS	Structures and Improvements	1.6673%	\$9	\$18	3.3927%	\$18	\$37	\$8	\$47
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	1.6673%	\$5	\$12	3.3927%	\$11	\$24	\$5	\$30
538	90000174537	SVC8000	Non-utility	Structures and Improvements	1.6673%	\$10	\$20	3.3927%	\$19	\$41	\$8	\$52

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	est	N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
499	90000138578			SVC8000 HVAC	Structures and Improvements	468	43.46%	\$13,560	\$16,049	\$16,501	\$16,275	\$4,446	\$15,861	\$18,982	\$17,422
500	90000135714			SVC8000 BUILDINGS	Structures and Improvements	468	43.46%	\$3,824	\$4,599	\$4,526	\$4,462	\$1,219	\$4,400	\$5,280	\$4,840
501	90000145863			SVC8000 HVAC	Structures and Improvements	468	43.46%	\$7,729	\$8,889	\$9,147	\$9,018	\$2,464	\$8,744	\$10,522	\$9,633
502	90000145624			SVC8000 BUILDING COMMUN & DATA CABL	Structures and Improvements	468	43.46%	\$8,880	\$10,213	\$10,509	\$10,361	\$2,831	\$9,876	\$11,920	\$10,898
503	90000145315			SVC8000 HVAC	Structures and Improvements	468	43.46%	\$2,501	\$2,876	\$2,959	\$2,918	\$797	\$2,733	\$3,308	\$3,021
504	90000125074			SVC8000 Non-united	Structures and Improvements	468	43.46%	(\$513,964)	(\$1,696,606)	(\$1,696,606)	(\$1,696,606)	(\$463,513)	\$0	\$0	\$0
505	90000125074			SVC8000 Non-united	Structures and Improvements	468	43.46%	(\$67,880)	(\$67,880)	(\$67,880)	(\$67,880)	(\$18,540)	\$0	\$0	\$0
506	90000124298			SVC8000 Non-united	Structures and Improvements	468	43.46%	(\$2,038)	(\$6,728)	(\$6,728)	(\$6,728)	(\$1,838)	\$0	\$0	\$0
507	90000145057			SVC8000 BUILDINGS	Structures and Improvements	468	48.32%	\$93,846	\$105,426	\$107,999	\$106,713	\$29,154	\$85,775	\$105,196	\$95,485
508	90000151522			SVC8000 BATTERY	Structures and Improvements	468	48.32%	\$15,945	\$17,913	\$18,350	\$18,131	\$4,954	\$14,574	\$17,874	\$16,224
509	90000135359			SVC8000 BUILDING & ADDITIONS	Structures and Improvements	468	48.32%	\$8,975	\$10,082	\$10,328	\$10,205	\$2,788	\$8,048	\$9,905	\$8,977
510	90000155475			SVC8000 HVAC	Structures and Improvements	468	48.32%	\$728	\$818	\$838	\$828	\$226	\$640	\$791	\$716
511	90000141136			SVC8000 HVAC	Structures and Improvements	468	48.32%	\$59,427	\$66,760	\$68,390	\$67,575	\$18,461	\$51,242	\$63,540	\$57,391
512	90000141980			SVC8000 BUILDINGS	Structures and Improvements	468	48.32%	\$35,962	\$40,400	\$41,386	\$40,893	\$11,172	\$31,009	\$38,451	\$34,730
513	90000141980			SVC8000 CEILING	Structures and Improvements	468	48.32%	\$12,669	\$11,536	\$11,817	\$11,676	\$3,190	\$8,854	\$10,979	\$9,917
514	90000141980			SVC8000 FIRE PROTECTION SYSTEM-OUTSID	Structures and Improvements	468	48.32%	\$13,334	\$14,979	\$15,345	\$15,162	\$4,142	\$11,497	\$14,256	\$12,877
515	90000141980			SVC8000 FLOOR COVERING	Structures and Improvements	468	48.32%	\$5,815	\$6,533	\$6,692	\$6,613	\$1,807	\$5,014	\$6,218	\$5,616
516	90000141980			SVC8000 HVAC	Structures and Improvements	468	48.32%	\$12,115	\$13,610	\$13,942	\$13,776	\$3,764	\$10,446	\$12,954	\$11,700
517	90000141980			SVC8000 LIGHTING FIXTURE	Structures and Improvements	468	48.32%	\$12,519	\$14,064	\$14,407	\$14,235	\$3,889	\$10,795	\$13,385	\$12,090
518	90000141980			SVC8000 POWER SUPPLY	Structures and Improvements	468	48.32%	\$31,513	\$35,402	\$36,266	\$35,834	\$9,790	\$27,173	\$33,694	\$30,433
519	90000141980			SVC8000 SECURITY SYSTEM	Structures and Improvements	468	48.32%	\$2,019	\$2,268	\$2,324	\$2,296	\$627	\$1,741	\$2,159	\$1,950
520	90000153318			SVC8000 Non-united	Structures and Improvements	468	48.32%	\$124,256	\$139,389	\$142,996	\$141,293	\$38,601	\$107,141	\$132,855	\$119,998
521	90000157865			SVC8000 PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	468	48.32%	\$54,692	\$61,441	\$62,941	\$62,191	\$16,990	\$47,159	\$58,477	\$52,818
522	90000161506			SVC8000 Non-united	Structures and Improvements	468	48.32%	\$30,425	\$33,546	\$34,180	\$33,763	\$9,224	\$25,185	\$31,482	\$28,334
523	90000133467			SVC8000 BUILDINGS	Structures and Improvements	468	48.32%	\$208,981	\$229,038	\$234,768	\$231,903	\$63,356	\$165,780	\$209,028	\$187,404
524	90000133467			SVC8000 CEILING	Structures and Improvements	468	48.32%	\$38,669	\$42,380	\$43,440	\$42,910	\$11,723	\$30,675	\$38,678	\$34,676
525	90000133467			SVC8000 FIRE PROTECTION SYSTEM-OUTSID	Structures and Improvements	468	48.32%	\$23,394	\$25,640	\$26,281	\$25,960	\$7,192	\$18,558	\$23,400	\$20,979
526	90000133467			SVC8000 FLOOR COVERING	Structures and Improvements	468	48.32%	\$49,912	\$54,703	\$56,071	\$55,387	\$15,132	\$39,595	\$49,924	\$44,759
527	90000133467			SVC8000 HVAC	Structures and Improvements	468	48.32%	\$192,562	\$211,043	\$216,323	\$213,683	\$58,378	\$152,756	\$192,605	\$172,681
528	90000133467			SVC8000 LIGHTING FIXTURE	Structures and Improvements	468	48.32%	\$62,836	\$68,866	\$70,589	\$69,728	\$19,050	\$49,846	\$62,850	\$56,348
529	90000133467			SVC8000 POWER SUPPLY	Structures and Improvements	468	48.32%	\$203,486	\$223,015	\$228,395	\$225,805	\$61,690	\$161,421	\$203,531	\$182,476
530	90000160666			SVC8000 HVAC	Structures and Improvements	468	48.32%	\$4,453	\$4,841	\$5,003	\$4,942	\$1,350	\$3,533	\$4,454	\$3,993
531	90000164212			SVC8000 HVAC	Structures and Improvements	468	48.32%	\$14,037	\$14,288	\$14,646	\$14,467	\$3,952	\$10,342	\$13,040	\$11,691
532	90000153524			SVC8000 Non-united	Structures and Improvements	468	49.95%	\$151,847	\$165,502	\$169,404	\$167,453	\$45,748	\$103,869	\$134,270	\$119,070
533	90000168765			SVC8000 Non-united	Structures and Improvements	468	49.95%	\$14,733	\$16,058	\$16,437	\$16,248	\$4,439	\$10,078	\$13,028	\$11,553
534	90000168667			SVC8000 HVAC	Structures and Improvements	468	49.95%	\$1,932	\$2,106	\$2,156	\$2,136	\$582	\$1,676	\$2,106	\$1,483
535	90000170452			SVC8000 HVAC	Structures and Improvements	468	49.95%	\$7,199	\$7,846	\$8,031	\$7,939	\$2,169	\$4,804	\$6,246	\$5,525
536	90000171309			SVC8000 BUILDINGS	Structures and Improvements	468	49.95%	\$5,505	\$6,000	\$6,142	\$6,071	\$1,659	\$3,674	\$4,776	\$4,225
537	90000171787			SVC8000 LIGHTING & POWER SYSTEM	Structures and Improvements	468	49.95%	\$3,499	\$3,814	\$3,904	\$3,859	\$1,054	\$2,335	\$3,036	\$2,686
538	90000174537			SVC8000 Non-united	Structures and Improvements	468	49.95%	\$5,978	\$6,516	\$6,670	\$6,593	\$1,801	\$3,790	\$4,987	\$4,389

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32%

8.23%

Line	Work order	estimation N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
499	90000138578	SVC8000	HVAC	Structures and Improvements	\$4,760	(\$313)	(\$26)
500	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$1,322	(\$103)	(\$8)
501	90000145863	SVC8000	HVAC	Structures and Improvements	\$2,632	(\$168)	(\$14)
502	90000143624	SVC8000	BUILDING COMMUN & DATA CABL	Structures and Improvements	\$2,977	(\$147)	(\$12)
503	90000143315	SVC8000	HVAC	Structures and Improvements	\$825	(\$28)	(\$2)
504	90000125074	SVC8000	Non-untilized	Structures and Improvements	\$0	(\$463,513)	(\$38,147)
505	90000125074	SVC8000	Non-untilized	Structures and Improvements	\$0	(\$18,546)	(\$1,526)
506	90000124298	SVC8000	Non-untilized	Structures and Improvements	\$0	(\$1,838)	(\$151)
507	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$26,087	\$3,067	\$252
508	90000151522	SVC8000	BATTERY	Structures and Improvements	\$4,432	\$521	\$43
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,452	\$336	\$28
510	90000155475	SVC8000	HVAC	Structures and Improvements	\$195	\$31	\$3
511	90000141136	SVC8000	HVAC	Structures and Improvements	\$15,679	\$2,782	\$229
512	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$9,488	\$1,684	\$139
513	90000141980	SVC8000	CEILING	Structures and Improvements	\$2,709	\$481	\$40
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSID	Structures and Improvements	\$3,518	\$624	\$51
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,534	\$272	\$22
516	90000141980	SVC8000	HVAC	Structures and Improvements	\$3,196	\$567	\$47
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$3,303	\$586	\$48
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$8,314	\$1,475	\$121
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$533	\$95	\$8
520	90000153318	SVC8000	Non-untilized	Structures and Improvements	\$32,784	\$5,818	\$479
521	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS	Structures and Improvements	\$14,430	\$2,561	\$211
522	90000161506	SVC8000	Non-untilized	Structures and Improvements	\$7,741	\$1,483	\$122
523	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$51,199	\$12,157	\$1,001
524	90000133467	SVC8000	CEILING	Structures and Improvements	\$9,474	\$2,249	\$185
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSID	Structures and Improvements	\$5,731	\$1,361	\$112
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$12,228	\$2,904	\$239
527	90000133467	SVC8000	HVAC	Structures and Improvements	\$47,176	\$11,202	\$922
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$15,594	\$3,655	\$301
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$49,853	\$11,837	\$974
530	90000160666	SVC8000	HVAC	Structures and Improvements	\$1,091	\$259	\$21
531	90000164212	SVC8000	HVAC	Structures and Improvements	\$3,194	\$758	\$62
532	90000153524	SVC8000	Non-untilized	Structures and Improvements	\$32,530	\$13,218	\$1,088
533	90000168765	SVC8000	Non-untilized	Structures and Improvements	\$3,156	\$1,283	\$106
534	90000168667	SVC8000	HVAC	Structures and Improvements	\$405	\$177	\$15
535	90000170452	SVC8000	HVAC	Structures and Improvements	\$1,509	\$659	\$54
536	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$1,154	\$504	\$42
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$734	\$321	\$26
538	90000174537	SVC8000	Non-untilized	Structures and Improvements	\$1,199	\$602	\$50

09/01/19 08/31/20

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance
539	90000175582	SVC8000	Non-united	Structures and Improvements	J139	07/01/16	120	\$23,437	\$0	\$23,437	YES	\$16,015	\$13,672	\$14,844
540	90000176635	SVC8000	Non-united	Structures and Improvements	J139	11/01/16	120	\$101,974	\$0	\$101,974	YES	\$73,082	\$62,884	\$67,983
541	90000177563	SVC8000	Non-united	Structures and Improvements	J139	11/01/16	120	\$24,849	\$0	\$24,849	YES	\$17,808	\$15,324	\$16,566
542	90000132991	SVC8000	Non-united	Structures and Improvements	G012	12/01/16	120	(\$236,641)	\$0	(\$236,641)	YES	\$0	\$0	\$0
543	90000172632	SVC8000	Non-united	Structures and Improvements	J063	12/01/16	120	\$202,324	\$0	\$202,324	YES	\$146,685	\$126,452	\$136,568
544	90000174537	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$596	\$0	\$596	YES	\$372	\$372	\$402
545	90000174540	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$4,282	\$0	\$4,282	YES	\$3,104	\$2,676	\$2,890
546	90000176635	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	(\$17)	\$0	(\$17)	YES	\$0	\$0	\$0
547	90000177563	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$15,919	\$0	\$15,919	YES	\$11,541	\$9,949	\$10,745
548	90000174537	SVC8000	Non-united	Structures and Improvements	J135	01/01/17	120	\$2,314	\$0	\$2,314	YES	\$1,697	\$1,466	\$1,581
549	90000174540	SVC8000	Non-united	Structures and Improvements	J139	01/01/17	120	\$11	\$0	\$11	YES	\$8	\$7	\$7
550	90000177563	SVC8000	Non-united	Structures and Improvements	J139	01/01/17	120	\$460	\$0	\$460	YES	\$337	\$291	\$314
551	90000174537	SVC8000	Non-united	Structures and Improvements	J135	02/01/17	120	\$39	\$0	\$39	YES	\$29	\$25	\$27
552	90000174540	SVC8000	Non-united	Structures and Improvements	J139	03/01/17	120	\$1,348	\$0	\$1,348	YES	\$1,011	\$876	\$944
553	90000177563	SVC8000	Non-united	Structures and Improvements	J139	03/01/17	120	\$9,640	\$0	\$9,640	YES	\$7,230	\$6,266	\$6,748
554	90000174540	SVC8000	Non-united	Structures and Improvements	J139	04/01/17	120	\$30,331	\$0	\$30,331	YES	\$23,001	\$19,968	\$21,485
555	90000181496	SVC8000	Non-united	Structures and Improvements	J135	04/01/17	120	\$237,608	\$0	\$237,608	YES	\$180,186	\$156,425	\$168,306
556	90000182013	SVC8000	Non-united	Structures and Improvements	J063	04/01/17	120	\$55,044	\$0	\$55,044	YES	\$41,742	\$36,237	\$38,990
557	90000172632	SVC8000	Non-united	Structures and Improvements	J139	05/01/17	120	\$13,966	\$0	\$13,966	YES	\$10,707	\$9,311	\$10,009
558	90000181493	SVC8000	Non-united	Structures and Improvements	J114	05/01/17	120	\$905,115	\$0	\$905,115	NO	\$693,921	\$603,410	\$648,665
559	90000182262	SVC8000	Non-united	Structures and Improvements	J063	05/01/17	120	\$102,991	\$0	\$102,991	YES	\$78,960	\$68,661	\$73,810
560	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	J114	07/01/87	120	\$4,920	\$0	\$4,920	NO	\$0	\$0	\$0
561	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/87	120	\$1,094	\$0	\$1,094	NO	\$0	\$0	\$0
562	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/87	120	\$1,475	\$0	\$1,475	YES	\$0	\$0	\$0
563	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	J114	07/01/88	120	\$3,051	\$0	\$3,051	NO	\$0	\$0	\$0
564	ITXFER00099	SVC8000	MACHINE/TOOLS (EA)	Tools Shop and Garage Equipment	J139	07/01/88	120	\$256	\$0	\$256	YES	\$0	\$0	\$0
565	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J139	07/01/88	120	\$7,472	\$0	\$7,472	YES	\$0	\$0	\$0
566	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J139	07/01/88	120	\$638	\$0	\$638	YES	\$0	\$0	\$0
567	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/88	120	\$3,774	\$0	\$3,774	YES	\$0	\$0	\$0
568	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/89	120	\$400	\$0	\$400	NO	\$0	\$0	\$0
569	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J114	07/01/89	120	\$962	\$0	\$962	NO	\$0	\$0	\$0
570	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/89	120	\$25,642	\$0	\$25,642	NO	\$0	\$0	\$0
571	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/89	120	\$3,899	\$0	\$3,899	YES	\$0	\$0	\$0
572	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/90	120	\$9,361	\$0	\$9,361	NO	\$0	\$0	\$0
573	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/90	120	\$9,154	\$0	\$9,154	NO	\$0	\$0	\$0
574	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J139	07/01/90	120	\$2,970	\$0	\$2,970	YES	\$0	\$0	\$0
575	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J139	07/01/90	120	\$2,737	\$0	\$2,737	YES	\$0	\$0	\$0
576	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/90	120	\$7,439	\$0	\$7,439	YES	\$0	\$0	\$0
577	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/91	120	\$2,231	\$0	\$2,231	NO	\$0	\$0	\$0
578	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J114	07/01/91	120	\$9,017	\$0	\$9,017	NO	\$0	\$0	\$0
579	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/91	120	\$3,269	\$0	\$3,269	NO	\$0	\$0	\$0
580	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/91	120	\$2,614	\$0	\$2,614	YES	\$0	\$0	\$0
581	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/91	120	\$9,549	\$0	\$9,549	YES	\$0	\$0	\$0
582	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$1,118	\$0	\$1,118	NO	\$0	\$0	\$0
583	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$1,527	\$0	\$1,527	NO	\$0	\$0	\$0
584	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	J114	07/01/92	120	\$1,685	\$0	\$1,685	NO	\$0	\$0	\$0
585	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$2,323	\$0	\$2,323	NO	\$0	\$0	\$0
586	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J114	07/01/92	120	\$580	\$0	\$580	NO	\$0	\$0	\$0
587	ITXFER00099	SVC8000	ANVILS/FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/92	120	\$3,349	\$0	\$3,349	YES	\$0	\$0	\$0
588	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	J139	07/01/92	120	\$8,832	\$0	\$8,832	YES	\$0	\$0	\$0
589	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	J139	07/01/92	120	\$13,336	\$0	\$13,336	YES	\$0	\$0	\$0
590	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/92	120	\$1,825	\$0	\$1,825	YES	\$0	\$0	\$0
591	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/93	120	\$975	\$0	\$975	NO	\$0	\$0	\$0
592	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/93	120	\$2,758	\$0	\$2,758	YES	\$0	\$0	\$0
593	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/93	120	\$429	\$0	\$429	YES	\$0	\$0	\$0
594	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J114	07/01/94	120	\$13,116	\$0	\$13,116	NO	\$0	\$0	\$0
595	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/94	120	\$5,885	\$0	\$5,885	YES	\$0	\$0	\$0
596	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/95	120	\$14,584	\$0	\$14,584	YES	\$0	\$0	\$0
597	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/96	120	\$13,815	\$0	\$13,815	YES	\$0	\$0	\$0
598	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J135	07/01/97	120	\$4,171	\$0	\$4,171	YES	\$0	\$0	\$0
599	ITXFER00099	SVC8000	TOOL'S & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/97	120	\$23,557	\$0	\$23,557	YES	\$0	\$0	\$0

8.2300%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	est	ment N	Project Description	Account Description	Service Co	Return	Year Return	Return on	Total Return	Year
									Accum Taxes		Amortization
539	90000175582		SVC8000	Non-united	Structures and Improvements	8.23%		\$1,222	(\$97)	\$1,125	\$2,344
540	90000176635		SVC8000	Non-united	Structures and Improvements	8.23%		\$5,595	(\$469)	\$5,126	\$10,197
541	90000177563		SVC8000	Non-united	Structures and Improvements	8.23%		\$1,363	(\$114)	\$1,249	\$2,485
542	90000132991		SVC8000	Non-united	Structures and Improvements	8.23%		\$0	\$7,978	\$7,978	\$0
543	90000172632		SVC8000	Non-united	Structures and Improvements	8.23%		\$11,240	(\$969)	\$10,271	\$20,232
544	90000174537		SVC8000	Non-united	Structures and Improvements	8.23%		\$33	(\$5)	\$30	\$60
545	90000174540		SVC8000	Non-united	Structures and Improvements	8.23%		\$238	(\$21)	\$217	\$428
546	90000176635		SVC8000	Non-united	Structures and Improvements	8.23%		\$0	\$1	\$1	\$0
547	90000177563		SVC8000	Non-united	Structures and Improvements	8.23%		\$884	(\$76)	\$808	\$1,592
548	90000174537		SVC8000	Non-united	Structures and Improvements	8.23%		\$130	(\$12)	\$119	\$231
549	90000174540		SVC8000	Non-united	Structures and Improvements	8.23%		\$1	(\$0)	\$1	\$1
550	90000177563		SVC8000	Non-united	Structures and Improvements	8.23%		\$26	(\$2)	\$24	\$46
551	90000174537		SVC8000	Non-united	Structures and Improvements	8.23%		\$2	(\$0)	\$2	\$4
552	90000174540		SVC8000	Non-united	Structures and Improvements	8.23%		\$78	(\$7)	\$70	\$135
553	90000177563		SVC8000	Non-united	Structures and Improvements	8.23%		\$555	(\$52)	\$504	\$964
554	90000174540		SVC8000	Non-united	Structures and Improvements	8.23%		\$1,768	(\$168)	\$1,600	\$3,033
555	90000181496		SVC8000	Non-united	Structures and Improvements	8.23%		\$13,852	(\$1,316)	\$12,536	\$23,761
556	90000182013		SVC8000	Non-united	Structures and Improvements	8.23%		\$3,209	(\$305)	\$2,904	\$5,504
557	90000172633		SVC8000	Non-united	Structures and Improvements	8.23%		\$824	(\$80)	\$744	\$1,397
558	90000181493		SVC8000	Non-united	Structures and Improvements	8.23%		\$53,385	(\$5,182)	\$48,203	\$90,511
559	90000182262		SVC8000	Non-united	Structures and Improvements	8.23%		\$6,075	(\$590)	\$5,485	\$10,299
560	ITXFER00099		SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	8.23%		\$0	\$17	\$17	\$0
561	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$4	\$4	\$0
562	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$5	\$5	\$0
563	ITXFER00099		SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	8.23%		\$0	\$12	\$12	\$0
564	ITXFER00099		SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$1	\$1	\$0
565	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$30	\$30	\$0
566	ITXFER00099		SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	8.23%		\$0	\$3	\$3	\$0
567	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$15	\$15	\$0
568	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$2	\$2	\$0
569	ITXFER00099		SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	8.23%		\$0	\$4	\$4	\$0
570	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$18	\$18	\$0
571	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$18	\$18	\$0
572	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$17	\$17	\$0
573	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$47	\$47	\$0
574	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$15	\$15	\$0
575	ITXFER00099		SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	8.23%		\$0	\$14	\$14	\$0
576	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$39	\$39	\$0
577	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$13	\$13	\$0
578	ITXFER00099		SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	8.23%		\$0	\$52	\$52	\$0
579	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$19	\$19	\$0
580	ITXFER00099		SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	8.23%		\$0	\$15	\$15	\$0
581	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$55	\$55	\$0
582	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$7	\$7	\$0
583	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$10	\$10	\$0
584	ITXFER00099		SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	8.23%		\$0	\$11	\$11	\$0
585	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$15	\$15	\$0
586	ITXFER00099		SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$4	\$4	\$0
587	ITXFER00099		SVC8000	ANYVILS FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	8.23%		\$0	\$21	\$21	\$0
588	ITXFER00099		SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	8.23%		\$0	\$56	\$56	\$0
589	ITXFER00099		SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	8.23%		\$0	\$85	\$85	\$0
590	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$12	\$12	\$0
591	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$7	\$7	\$0
592	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$19	\$19	\$0
593	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$3	\$3	\$0
594	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$98	\$98	\$0
595	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$44	\$44	\$0
596	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$118	\$118	\$0
597	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$119	\$119	\$0
598	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$38	\$38	\$0
599	ITXFER00099		SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	8.23%		\$0	\$217	\$217	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N	Project Description	Account Description	Gas				Distribution			
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IPA Salary & Wage Allocator	Total
539	90000175582	SVC8000	Non-united	Structures and Improvements	1.5316%	\$17	\$36	3.7985%	\$43	\$89	\$18	\$114
540	90000176635	SVC8000	Non-united	Structures and Improvements	1.5316%	\$79	\$156	3.7985%	\$195	\$387	\$80	\$503
541	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$19	\$38	3.7985%	\$47	\$94	\$19	\$122
542	90000132991	SVC8000	Non-united	Structures and Improvements	2.8497%	\$227	\$0	8.5686%	\$668	\$0	\$91	\$576
543	90000172652	SVC8000	Non-united	Structures and Improvements	4.0899%	\$420	\$827	9.6901%	\$995	\$1,961	\$404	\$2,552
544	90000174537	SVC8000	Non-united	Structures and Improvements	1.6673%	\$1	\$1	3.3927%	\$1	\$2	\$0	\$3
545	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$3	\$7	3.7985%	\$8	\$16	\$3	\$21
546	90000176635	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
547	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$12	\$24	3.7985%	\$31	\$60	\$12	\$79
548	90000174537	SVC8000	Non-united	Structures and Improvements	1.6673%	\$2	\$4	3.3927%	\$4	\$8	\$2	\$10
549	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
550	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$0	\$1	3.7985%	\$1	\$2	\$0	\$2
551	90000174537	SVC8000	Non-united	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$0	\$0	\$0	\$0
552	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$1	\$2	3.7985%	\$3	\$5	\$1	\$7
553	90000177563	SVC8000	Non-united	Structures and Improvements	1.5316%	\$8	\$15	3.7985%	\$19	\$37	\$8	\$48
554	90000174540	SVC8000	Non-united	Structures and Improvements	1.5316%	\$25	\$46	3.7985%	\$61	\$115	\$24	\$152
555	90000181496	SVC8000	Non-united	Structures and Improvements	1.6673%	\$209	\$396	3.3927%	\$425	\$806	\$168	\$1,063
556	90000182013	SVC8000	Non-united	Structures and Improvements	4.0899%	\$119	\$225	9.6901%	\$281	\$533	\$111	\$703
557	90000172633	SVC8000	Non-united	Structures and Improvements	1.5316%	\$11	\$21	3.7985%	\$28	\$53	\$11	\$70
558	90000181493	SVC8000	Non-united	Structures and Improvements	6.2600%	\$3,017	\$5,666	0.0000%	\$0	\$0	\$0	\$0
559	90000182262	SVC8000	Non-united	Structures and Improvements	4.0899%	\$224	\$421	9.6901%	\$531	\$998	\$209	\$1,321
560	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
561	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
562	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$0
563	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
564	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
565	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$1	\$0	\$1
566	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
567	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
568	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
569	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
570	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$7	\$0	0.0000%	\$0	\$0	\$0	\$0
571	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
572	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
573	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
574	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
575	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$0
576	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$1
577	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
578	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
579	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
580	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$0
581	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0	\$2
582	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
583	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
584	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
585	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
586	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
587	ITXFER000099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
588	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0	\$2
589	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$3	\$0	\$0	\$3
590	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
591	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
592	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
593	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
594	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$6	\$0	0.0000%	\$0	\$0	\$0	\$0
595	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$2	\$0	\$1
596	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$2	\$0	3.7985%	\$4	\$1	\$1	\$4
597	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$2	\$0	3.7985%	\$5	\$0	\$1	\$4
598	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.6673%	\$1	\$0	3.3927%	\$1	\$0	\$0	\$1
599	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$3	\$0	3.7985%	\$8	\$0	\$1	\$7

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 09/01/19 08/31/20

27.32%

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Rate	Bonus	Depreciation	09/01/2019 Balance	08/31/2020 Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
539	90000175582	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$11,706	\$12,759	\$13,060	\$12,910	\$3,527	\$7,422	\$9,765	\$8,594
540	90000176635	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$50,934	\$54,206	\$55,515	\$54,461	\$14,988	\$28,893	\$39,090	\$33,991
541	90000177563	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$12,412	\$13,209	\$13,528	\$13,368	\$3,652	\$7,041	\$9,525	\$8,283
542	90000132991	SVCS000	Non-untized	Structures and Improvements	468	49.95%	(\$118,198)	(\$354,839)	(\$354,839)	(\$354,839)	(\$96,942)	\$0	\$0	\$0
543	90000172652	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$101,057	\$107,549	\$110,145	\$108,847	\$29,757	\$55,639	\$75,847	\$65,755
544	90000174537	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$297	\$317	\$324	\$320	\$88	\$164	\$223	\$194
545	90000174540	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$2,139	\$2,276	\$2,331	\$2,303	\$629	\$1,177	\$1,606	\$1,392
546	90000176635	SVCS000	Non-untized	Structures and Improvements	468	49.95%	(\$9)	(\$20)	(\$26)	(\$20)	(\$7)	\$0	\$0	\$0
547	90000177563	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$7,951	\$8,462	\$8,666	\$8,564	\$2,340	\$4,378	\$5,970	\$5,174
548	90000174537	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$1,156	\$1,230	\$1,260	\$1,245	\$340	\$617	\$849	\$733
549	90000174540	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$5	\$6	\$6	\$6	\$2	\$3	\$4	\$3
550	90000177563	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$230	\$244	\$250	\$247	\$68	\$123	\$169	\$146
551	90000174537	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$20	\$21	\$21	\$21	\$6	\$10	\$14	\$12
552	90000174540	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$673	\$716	\$734	\$725	\$198	\$337	\$472	\$404
553	90000177563	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$4,815	\$5,124	\$5,248	\$5,186	\$1,417	\$2,410	\$3,374	\$2,892
554	90000174540	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$15,150	\$16,123	\$16,512	\$16,318	\$4,458	\$7,330	\$10,363	\$8,847
555	90000181496	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$118,681	\$126,305	\$129,354	\$127,830	\$34,923	\$57,422	\$81,183	\$69,302
556	90000182013	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$27,494	\$29,260	\$29,966	\$29,613	\$8,090	\$13,302	\$18,807	\$16,055
557	90000172653	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$6,976	\$7,424	\$7,603	\$7,513	\$2,053	\$3,259	\$4,655	\$3,957
558	90000181493	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$452,090	\$481,130	\$492,746	\$486,938	\$133,032	\$211,193	\$301,705	\$256,449
559	90000182262	SVCS000	Non-untized	Structures and Improvements	468	49.95%	\$51,442	\$54,747	\$56,068	\$55,408	\$15,137	\$24,031	\$34,330	\$29,181
560	ITXFER000099	SVCS000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	84	0.00%	\$0	\$4,100	\$4,226	\$4,163	\$1,137	\$4,920	\$4,920	\$4,920
561	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$911	\$939	\$925	\$253	\$1,094	\$1,094	\$1,094
562	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,229	\$1,267	\$1,248	\$341	\$1,475	\$1,475	\$1,475
563	ITXFER000099	SVCS000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,464	\$2,543	\$2,493	\$684	\$3,051	\$3,051	\$3,051
564	ITXFER000099	SVCS000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$206	\$213	\$210	\$57	\$256	\$256	\$256
565	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$60,035	\$62,26	\$61,31	\$1,675	\$7,472	\$7,472	\$7,472
566	ITXFER000099	SVCS000	SPECIAL MACHINES	Tools Shop and Garage Equipment	84	0.00%	\$0	\$515	\$531	\$523	\$143	\$638	\$638	\$638
567	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$3,049	\$3,145	\$3,097	\$846	\$3,774	\$3,774	\$3,774
568	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$313	\$323	\$318	\$87	\$400	\$400	\$400
569	ITXFER000099	SVCS000	SPECIAL MACHINES	Tools Shop and Garage Equipment	84	0.00%	\$0	\$752	\$777	\$765	\$209	\$962	\$962	\$962
570	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$20,054	\$20,711	\$20,382	\$5,568	\$25,642	\$25,642	\$25,642
571	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$3,049	\$3,149	\$3,099	\$847	\$3,899	\$3,899	\$3,899
572	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,542	\$2,629	\$2,586	\$706	\$3,361	\$3,361	\$3,361
573	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$6,924	\$7,159	\$7,042	\$1,924	\$9,154	\$9,154	\$9,154
574	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,247	\$2,323	\$2,285	\$624	\$2,970	\$2,970	\$2,970
575	ITXFER000099	SVCS000	SPECIAL MACHINES	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,070	\$2,140	\$2,105	\$575	\$2,737	\$2,737	\$2,737
576	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$5,627	\$5,818	\$5,722	\$1,563	\$7,439	\$7,439	\$7,439
577	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,630	\$1,688	\$1,659	\$453	\$2,231	\$2,231	\$2,231
578	ITXFER000099	SVCS000	SPECIAL MACHINES	Tools Shop and Garage Equipment	84	0.00%	\$0	\$6,590	\$6,821	\$6,705	\$1,832	\$9,017	\$9,017	\$9,017
579	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,389	\$2,473	\$2,431	\$664	\$3,269	\$3,269	\$3,269
580	ITXFER000099	SVCS000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,910	\$1,977	\$1,943	\$531	\$2,614	\$2,614	\$2,614
581	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$6,978	\$7,223	\$7,100	\$1,940	\$9,549	\$9,549	\$9,549
582	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$788	\$817	\$802	\$219	\$1,118	\$1,118	\$1,118
583	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,076	\$1,116	\$1,066	\$299	\$1,527	\$1,527	\$1,527
584	ITXFER000099	SVCS000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,188	\$1,231	\$1,210	\$330	\$1,685	\$1,685	\$1,685
585	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,638	\$1,698	\$1,668	\$456	\$2,323	\$2,323	\$2,323
586	ITXFER000099	SVCS000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$409	\$424	\$416	\$114	\$580	\$580	\$580
587	ITXFER000099	SVCS000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,611	\$2,447	\$2,404	\$657	\$2,449	\$2,449	\$2,449
588	ITXFER000099	SVCS000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	84	0.00%	\$0	\$6,228	\$6,454	\$6,341	\$1,732	\$8,832	\$8,832	\$8,832
589	ITXFER000099	SVCS000	SPECIAL MACHINES	Tools Shop and Garage Equipment	84	0.00%	\$0	\$9,404	\$9,746	\$9,575	\$2,616	\$13,336	\$13,336	\$13,336
590	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,287	\$1,334	\$1,310	\$358	\$1,825	\$1,825	\$1,825
591	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$663	\$688	\$675	\$184	\$975	\$975	\$975
592	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$1,874	\$1,944	\$1,909	\$522	\$2,758	\$2,758	\$2,758
593	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$291	\$302	\$297	\$81	\$429	\$429	\$429
594	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$8,576	\$8,912	\$8,744	\$2,389	\$13,116	\$13,116	\$13,116
595	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$3,448	\$3,599	\$3,523	\$1,072	\$5,885	\$5,885	\$5,885
596	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$9,162	\$9,536	\$9,440	\$2,554	\$14,584	\$14,584	\$14,584
597	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$8,225	\$8,679	\$8,502	\$2,323	\$13,815	\$13,815	\$13,815
598	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$2,407	\$2,514	\$2,460	\$672	\$4,171	\$4,171	\$4,171
599	ITXFER000099	SVCS000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	84	0.00%	\$0	\$13,590	\$14,194	\$13,892	\$3,795	\$23,557	\$23,557	\$23,557

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
539	90000175582	SVC8000	Non-united	Structures and Improvements	\$2,348	\$1,179	\$97
540	90000176635	SVC8000	Non-united	Structures and Improvements	\$9,286	\$5,701	\$469
541	90000177563	SVC8000	Non-united	Structures and Improvements	\$2,263	\$1,389	\$114
542	90000132991	SVC8000	Non-united	Structures and Improvements	\$0	(\$96,942)	(\$7,978)
543	90000172632	SVC8000	Non-united	Structures and Improvements	\$17,964	\$11,773	\$969
544	90000174537	SVC8000	Non-united	Structures and Improvements	\$53	\$35	\$3
545	90000174540	SVC8000	Non-united	Structures and Improvements	\$380	\$249	\$21
546	90000176635	SVC8000	Non-united	Structures and Improvements	\$0	(\$7)	(\$1)
547	90000177563	SVC8000	Non-united	Structures and Improvements	\$1,413	\$926	\$76
548	90000174537	SVC8000	Non-united	Structures and Improvements	\$200	\$140	\$12
549	90000174540	SVC8000	Non-united	Structures and Improvements	\$1	\$1	\$0
550	90000177563	SVC8000	Non-united	Structures and Improvements	\$40	\$28	\$2
551	90000174537	SVC8000	Non-united	Structures and Improvements	\$3	\$2	\$0
552	90000174540	SVC8000	Non-united	Structures and Improvements	\$110	\$88	\$7
553	90000177563	SVC8000	Non-united	Structures and Improvements	\$790	\$627	\$52
554	90000174540	SVC8000	Non-united	Structures and Improvements	\$2,417	\$2,041	\$168
555	90000181496	SVC8000	Non-united	Structures and Improvements	\$18,933	\$15,990	\$1,316
556	90000182013	SVC8000	Non-united	Structures and Improvements	\$4,386	\$3,704	\$305
557	90000172633	SVC8000	Non-united	Structures and Improvements	\$1,081	\$972	\$80
558	90000181493	SVC8000	Non-united	Structures and Improvements	\$70,062	\$62,970	\$5,182
559	90000182262	SVC8000	Non-united	Structures and Improvements	\$7,972	\$7,165	\$590
560	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$1,344	(\$207)	(\$17)
561	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$299	(\$46)	(\$4)
562	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$403	(\$62)	(\$5)
563	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$834	(\$150)	(\$12)
564	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$70	(\$13)	(\$1)
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$2,041	(\$366)	(\$30)
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$174	(\$31)	(\$3)
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,031	(\$185)	(\$15)
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$109	(\$22)	(\$2)
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$263	(\$54)	(\$4)
570	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$7,006	(\$1,437)	(\$118)
571	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,065	(\$219)	(\$18)
572	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$918	(\$212)	(\$17)
573	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,501	(\$577)	(\$47)
574	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$811	(\$187)	(\$15)
575	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$748	(\$173)	(\$14)
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,032	(\$469)	(\$39)
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$610	(\$156)	(\$13)
578	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$2,464	(\$632)	(\$52)
579	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$893	(\$229)	(\$19)
580	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$714	(\$183)	(\$15)
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,609	(\$669)	(\$55)
582	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$305	(\$86)	(\$7)
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$417	(\$118)	(\$10)
584	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$460	(\$130)	(\$11)
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$635	(\$179)	(\$15)
586	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$158	(\$45)	(\$4)
587	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	\$915	(\$258)	(\$21)
588	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$2,413	(\$681)	(\$56)
589	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$3,644	(\$1,028)	(\$85)
590	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$499	(\$141)	(\$12)
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$266	(\$82)	(\$7)
592	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$753	(\$232)	(\$19)
593	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$117	(\$36)	(\$3)
594	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,583	(\$1,194)	(\$98)
595	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,608	(\$536)	(\$44)
596	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,984	(\$1,430)	(\$118)
597	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,774	(\$1,452)	(\$119)
598	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,140	(\$468)	(\$38)
599	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$6,436	(\$2,640)	(\$217)

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

															09/01/19	08/31/20
Line	Work order	estment N	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance		
600	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	06/17/03	120	\$9,040	\$0	\$9,040	YES	\$0	\$0	\$0		
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	12/31/03	120	\$80,414	\$0	\$80,414	YES	\$0	\$0	\$0		
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	12/31/03	120	\$37,482	\$0	\$37,482	YES	\$0	\$0	\$0		
603	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	05/17/04	120	\$4,200	\$0	\$4,200	YES	\$0	\$0	\$0		
604	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	06/17/04	120	\$4,980	\$0	\$4,980	YES	\$0	\$0	\$0		
605	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	12/17/04	120	\$500,899	\$0	\$500,899	YES	\$0	\$0	\$0		
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J139	07/24/05	120	\$2,550	\$0	\$2,550	YES	\$0	\$0	\$0		
607	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	11/22/05	120	\$5,954	\$0	\$5,954	YES	\$0	\$0	\$0		
608	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	J139	05/01/06	120	\$4,362	\$0	\$4,362	YES	\$0	\$0	\$0		
609	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	07/01/06	120	\$3,358	\$0	\$3,358	YES	\$0	\$0	\$0		
610	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	07/01/06	120	\$5,296	\$0	\$5,296	YES	\$0	\$0	\$0		
611	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	J139	12/01/06	120	\$25,883	\$0	\$25,883	YES	\$0	\$0	\$0		
612	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT	Tools Shop and Garage Equipment	J139	06/01/07	120	\$553	\$0	\$553	YES	\$0	\$0	\$0		
613	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	10/01/08	120	\$81,633	\$0	\$81,633	YES	\$0	\$0	\$0		
614	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	J139	01/31/09	120	\$17,352	\$0	\$17,352	YES	\$0	\$0	\$0		
615	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	06/30/10	120	\$311,717	\$0	\$311,717	YES	\$25,976	\$0	\$12,988		
616	9000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	G012	07/01/10	120	\$268,088	\$0	\$268,088	YES	\$22,341	\$0	\$11,170		
617	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	07/01/12	120	\$18,797	\$0	\$18,797	YES	\$5,326	\$3,446	\$4,386		
618	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J139	08/01/12	120	\$9,038	\$0	\$9,038	YES	\$2,636	\$1,732	\$2,184		
619	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$294,748	\$0	\$294,748	YES	\$85,968	\$56,493	\$71,231		
620	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$8,203	\$0	\$8,203	YES	\$2,393	\$1,582	\$1,982		
621	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$20,813	\$0	\$20,813	YES	\$6,071	\$3,989	\$5,030		
622	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$9,165	\$0	\$9,165	YES	\$2,673	\$1,757	\$2,215		
623	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$12,109	\$0	\$12,109	YES	\$3,532	\$2,321	\$2,926		
624	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$3,347	\$0	\$3,347	YES	\$976	\$641	\$809		
625	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	J063	08/01/12	120	\$1,525	\$0	\$1,525	YES	\$292	\$445	\$369		
626	Total							\$476,119,248	\$0	\$476,119,248		\$47,112,122	\$35,298,935	\$41,205,529		
627	Check							\$476,119,248								
628	Difference							(\$0)								

Line	Work order	estiment N	Project Description	Account Description	Service Co		Return on		Year
					Return	Accum Taxes	Total Return	Amortization	
600	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$62	\$62	\$0
601	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$574	\$574	\$0
602	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$268	\$268	\$0
603	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$30	\$30	\$0
604	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$36	\$36	\$0
605	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$3,733	\$3,733	\$0
606	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$19	\$19	\$0
607	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$46	\$46	\$0
608	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$34	\$34	\$0
609	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$26	\$26	\$0
610	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$41	\$41	\$0
611	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$209	\$209	\$0
612	1TXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT	Tools Shop and Garage Equipment	8.23%	\$0	\$4	\$4	\$0
613	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$0	\$710	\$710	\$0
614	1TXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	8.23%	\$0	\$151	\$151	\$0
615	90000007933	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$1,069	\$2,515	\$3,584	\$25,976
616	90000007933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	8.23%	\$1,069	\$2,163	\$3,082	\$22,341
617	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$361	\$82	\$443	\$1,880
618	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$180	\$38	\$218	\$904
619	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$5,862	\$1,236	\$7,098	\$29,475
620	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$163	\$34	\$198	\$820
621	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$414	\$87	\$501	\$2,081
622	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$182	\$38	\$221	\$917
623	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$241	\$58	\$292	\$1,211
624	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	8.23%	\$67	\$14	\$81	\$335
625	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	8.23%	\$50	\$37	\$87	\$153
626	Total					\$3,391,215	\$1,567,959	\$4,959,174	\$11,746,454
627	Check								
628	Difference								

[illegible]

Line	Work order	estment N	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance
600	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$4,171	\$6,231	\$6,356	\$6,203	\$1,719	\$9,040	\$9,040	\$9,040
601	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$37,103	\$54,316	\$55,427	\$54,872	\$14,991	\$80,414	\$80,414	\$80,414
602	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$25,318	\$25,318	\$25,835	\$25,576	\$6,987	\$37,482	\$37,482	\$37,482
603	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$1,938	\$2,837	\$2,895	\$2,866	\$783	\$4,200	\$4,200	\$4,200
604	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$2,364	\$3,364	\$3,433	\$3,398	\$298	\$4,980	\$4,980	\$4,980
605	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$23,111	\$33,417	\$33,833	\$33,475	\$91,488	\$50,899	\$50,899	\$50,899
606	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$1,177	\$1,687	\$1,722	\$1,705	\$466	\$2,550	\$2,550	\$2,550
607	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$2,747	\$3,857	\$3,940	\$3,899	\$1,065	\$5,954	\$5,954	\$5,954
608	ITXFER00099	SVIC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$2,826	\$2,826	\$2,886	\$2,870	\$780	\$4,362	\$4,362	\$4,362
609	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$1,549	\$2,175	\$2,222	\$2,199	\$601	\$3,358	\$3,358	\$3,358
610	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$2,443	\$3,443	\$3,504	\$3,467	\$947	\$5,296	\$5,296	\$5,296
611	ITXFER00099	SVIC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$1,942	\$1,641	\$1,678	\$1,659	\$4,332	\$25,883	\$25,883	\$25,883
612	ITXFER00099	SVIC8000	MOTORS & ELECTRIC EQUIPMENT	Tools Shop and Garage Equipment	84	46.14%	\$255	\$350	\$358	\$354	\$97	\$553	\$553	\$553
613	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$3,765	\$9,502	\$50,640	\$50,066	\$13,678	\$81,633	\$81,633	\$81,633
614	ITXFER00099	SVIC8000	GENERATOR	Tools Shop and Garage Equipment	84	46.14%	\$8,006	\$10,522	\$10,762	\$10,642	\$2,907	\$17,352	\$17,352	\$17,352
615	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$143,824	\$184,721	\$189,026	\$186,873	\$15,054	\$285,749	\$285,749	\$285,749
616	9000007933	SVIC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	84	46.14%	\$123,694	\$158,867	\$162,649	\$160,718	\$43,908	\$321,678	\$321,678	\$321,678
617	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$8,673	\$10,620	\$10,879	\$10,750	\$2,937	\$13,471	\$13,471	\$13,471
618	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$4,170	\$5,106	\$5,231	\$5,168	\$1,412	\$6,402	\$6,402	\$6,402
619	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$135,995	\$166,524	\$170,595	\$168,559	\$46,050	\$208,780	\$208,780	\$208,780
620	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$3,785	\$4,639	\$4,748	\$4,691	\$1,282	\$5,811	\$5,811	\$5,811
621	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$9,603	\$11,759	\$12,046	\$11,903	\$3,252	\$14,743	\$14,743	\$14,743
622	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$5,178	\$5,305	\$5,305	\$5,245	\$1,432	\$6,492	\$6,492	\$6,492
623	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$5,587	\$6,841	\$7,009	\$6,925	\$1,892	\$8,577	\$8,577	\$8,577
624	ITXFER00099	SVIC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$1,544	\$1,891	\$1,937	\$1,914	\$523	\$2,371	\$2,371	\$2,371
625	ITXFER00099	SVIC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	84	46.14%	\$704	\$862	\$872	\$872	\$238	\$1,080	\$1,080	\$1,080
626	Total						\$91,716.30	\$364,038.335	\$369,998.244	\$367,018.926	\$100,269.397	\$430,868.818	\$442,638.833	\$436,753.892
627	Check													
628	Difference													

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
600	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,470	(\$750)	(\$62)
601	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$21,969	(\$6,978)	(\$574)
602	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$10,240	(\$3,253)	(\$268)
603	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,147	(\$364)	(\$30)
604	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,361	(\$432)	(\$36)
605	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$136,846	(\$45,358)	(\$3,733)
606	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$697	(\$231)	(\$19)
607	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,627	(\$562)	(\$46)
608	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$1,192	(\$411)	(\$34)
609	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$917	(\$317)	(\$26)
610	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,447	(\$500)	(\$41)
611	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$7,071	(\$2,539)	(\$209)
612	1TXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT	Tools Shop and Garage Equipment	\$151	(\$54)	(\$4)
613	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$22,302	(\$8,024)	(\$710)
614	1TXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	\$4,740	(\$1,833)	(\$151)
615	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$81,613	(\$30,559)	(\$2,515)
616	9000007933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	\$70,190	(\$26,282)	(\$2,163)
617	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,937	(\$1,000)	(\$82)
618	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,872	(\$460)	(\$38)
619	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$61,065	(\$15,014)	(\$1,236)
620	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$1,700	(\$418)	(\$34)
621	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$4,312	(\$1,060)	(\$87)
622	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$1,899	(\$467)	(\$38)
623	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$2,509	(\$617)	(\$51)
624	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$693	(\$170)	(\$14)
625	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$316	(\$78)	(\$6)
626	Total				\$118,709,736	(\$18,906,395)	(\$1,555,996)
627	Check						
628	Difference						

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23400%

09/01/20

08/31/21

Line	Work order	estmt N:	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	J139	07/01/97	120	\$2,600	\$0	\$2,600	YES	\$0	\$0	\$0	8.23%
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J063	12/20/02	120	\$48,803	\$0	\$48,803	YES	\$0	\$0	\$0	8.23%
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J139	08/26/04	120	\$560,942	\$0	\$560,942	YES	\$0	\$0	\$0	8.23%
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J063	10/31/04	120	\$10,055	\$0	\$10,055	YES	\$0	\$0	\$0	8.23%
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J063	04/23/05	120	\$86,734	\$0	\$86,734	YES	\$0	\$0	\$0	8.23%
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J139	03/19/06	120	\$4,520	\$0	\$4,520	YES	\$0	\$0	\$0	8.23%
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J139	09/01/06	120	\$103,619	\$0	\$103,619	YES	\$0	\$0	\$0	8.23%
8	1TXFER00099	SVC8000	COMMUNICATION EQP	J139	12/01/06	120	\$40,743	\$0	\$40,743	YES	\$0	\$0	\$0	8.23%
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	J063	09/01/09	120	\$114,338	\$0	\$114,338	YES	\$0	\$0	\$0	8.23%
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	J063	03/01/10	120	\$738,816	\$0	\$738,816	YES	\$0	\$0	\$0	8.23%
11	1TXFER00099	SVC8000	COMMUNICATION EQP	J139	08/01/12	120	\$1,001	\$0	\$1,001	YES	\$192	\$92	\$142	8.23%
12	9000098633	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$3,658	\$0	\$3,658	YES	\$1,189	\$823	\$1,006	8.23%
13	9000098633	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$18,292	\$0	\$18,292	YES	\$5,945	\$4,116	\$5,030	8.23%
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PL	J063	12/01/13	120	\$7,317	\$0	\$7,317	YES	\$2,378	\$1,646	\$2,012	8.23%
15	9000098633	SVC8000	BUILDING CHANNEL MODEMS	J063	12/01/13	120	\$11,096	\$0	\$11,096	YES	\$3,606	\$2,497	\$3,051	8.23%
16	9000098633	SVC8000	JACK FIELD	J063	12/01/13	120	\$10,975	\$0	\$10,975	YES	\$3,567	\$2,469	\$3,018	8.23%
17	9000098634	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$5,754	\$0	\$5,754	YES	\$1,870	\$1,295	\$1,582	8.23%
18	9000098634	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$11,507	\$0	\$11,507	YES	\$3,740	\$2,589	\$3,164	8.23%
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PL	J063	12/01/13	120	\$2,301	\$0	\$2,301	YES	\$748	\$518	\$633	8.23%
20	9000098634	SVC8000	BUILDING CHANNEL MODEMS	J063	12/01/13	120	\$12,223	\$0	\$12,223	YES	\$3,972	\$2,750	\$3,361	8.23%
21	9000098634	SVC8000	JACK FIELD	J063	12/01/13	120	\$5,754	\$0	\$5,754	YES	\$1,870	\$1,295	\$1,582	8.23%
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	J063	12/01/13	120	\$161,102	\$0	\$161,102	YES	\$52,358	\$36,248	\$44,303	8.23%
23	9000098635	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$6,070	\$0	\$6,070	YES	\$1,973	\$1,366	\$1,669	8.23%
24	9000098635	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$30,840	\$0	\$30,840	YES	\$10,023	\$6,939	\$8,481	8.23%
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PL	J063	12/01/13	120	\$2,428	\$0	\$2,428	YES	\$789	\$546	\$668	8.23%
26	9000098635	SVC8000	BUILDING CHANNEL MODEMS	J063	12/01/13	120	\$12,895	\$0	\$12,895	YES	\$4,191	\$2,901	\$3,546	8.23%
27	9000098635	SVC8000	JACK FIELD	J063	12/01/13	120	\$6,070	\$0	\$6,070	YES	\$1,973	\$1,366	\$1,669	8.23%
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	J063	12/01/13	120	\$218,519	\$0	\$218,519	YES	\$71,019	\$49,167	\$60,093	8.23%
29	9000098636	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$15,339	\$0	\$15,339	YES	\$4,985	\$3,451	\$4,218	8.23%
30	9000098636	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$30,157	\$0	\$30,157	YES	\$9,801	\$6,785	\$8,293	8.23%
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PL	J063	12/01/13	120	\$5,936	\$0	\$5,936	YES	\$1,929	\$1,336	\$1,632	8.23%
32	9000098636	SVC8000	BUILDING CHANNEL MODEMS	J063	12/01/13	120	\$47,485	\$0	\$47,485	YES	\$15,433	\$10,684	\$13,059	8.23%
33	9000098636	SVC8000	JACK FIELD	J063	12/01/13	120	\$5,936	\$0	\$5,936	YES	\$1,929	\$1,336	\$1,632	8.23%
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	J063	12/01/13	120	\$213,685	\$0	\$213,685	YES	\$69,448	\$48,079	\$58,763	8.23%
35	9000098638	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$9,903	\$0	\$9,903	YES	\$3,218	\$2,228	\$2,723	8.23%
36	9000098638	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$12,873	\$0	\$12,873	YES	\$4,184	\$2,897	\$3,540	8.23%
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PL	J063	12/01/13	120	\$4,951	\$0	\$4,951	YES	\$1,609	\$1,114	\$1,362	8.23%
38	9000098638	SVC8000	BUILDING CHANNEL MODEMS	J063	12/01/13	120	\$4,951	\$0	\$4,951	YES	\$1,609	\$1,114	\$1,362	8.23%
39	9000098638	SVC8000	JACK FIELD	J063	12/01/13	120	\$2,971	\$0	\$2,971	YES	\$966	\$668	\$817	8.23%
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	J063	12/01/13	120	\$108,928	\$0	\$108,928	YES	\$35,402	\$24,509	\$29,955	8.23%
41	9000098638	SVC8000	TOWER	J063	12/01/13	120	\$38,634	\$0	\$38,634	YES	\$12,556	\$8,693	\$10,624	8.23%
42	9000098721	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$16,225	\$0	\$16,225	YES	\$5,273	\$3,651	\$4,462	8.23%
43	9000098721	SVC8000	BATTERY CHARGER	J063	12/01/13	120	\$34,944	\$0	\$34,944	YES	\$11,357	\$7,862	\$9,610	8.23%
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PL	J063	12/01/13	120	\$55,023	\$0	\$55,023	YES	\$17,883	\$12,380	\$15,131	8.23%
45	9000098721	SVC8000	BUILDING CHANNEL MODEMS	J063	12/01/13	120	\$6,878	\$0	\$6,878	YES	\$2,235	\$1,548	\$1,891	8.23%
46	9000098721	SVC8000	JACK FIELD	J063	12/01/13	120	\$123,802	\$0	\$123,802	YES	\$40,236	\$27,856	\$34,046	8.23%
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	J063	12/01/13	120	\$123,802	\$0	\$123,802	YES	\$40,236	\$27,856	\$34,046	8.23%
48	9000098721	SVC8000	TOWER	G012	06/01/17	120	\$3,384	\$0	\$3,384	YES	\$2,284	\$1,946	\$2,115	8.23%
49	9000098936	SVC8000	OFFICE FURNITURE	G012	07/01/11	120	\$78,019	\$0	\$78,019	YES	\$6,502	\$0	\$3,251	8.23%
50	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	07/01/11	120	\$23,213	\$0	\$23,213	YES	\$1,934	\$0	\$967	8.23%
51	9000098936	SVC8000	WIRE & CABLE	G012	07/01/11	120	\$253	\$0	\$253	YES	\$21	\$0	\$11	8.23%
52	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J135	07/01/87	120	\$1,462	\$0	\$1,462	YES	\$0	\$0	\$0	8.23%
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	06/17/03	120	\$7,784	\$0	\$7,784	YES	\$0	\$0	\$0	8.23%
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	08/17/03	120	\$11,008	\$0	\$11,008	YES	\$0	\$0	\$0	8.23%
55	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	04/17/04	120	\$21,599	\$0	\$21,599	YES	\$0	\$0	\$0	8.23%
56	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	10/31/04	120	\$7,219	\$0	\$7,219	YES	\$0	\$0	\$0	8.23%
57	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	10/31/04	120	\$684	\$0	\$684	YES	\$0	\$0	\$0	8.23%
58	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	03/31/05	120	\$5,326	\$0	\$5,326	YES	\$0	\$0	\$0	8.23%
59	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	J063	05/31/05	120	\$33,331	\$0	\$33,331	YES	\$0	\$0	\$0	8.23%
60	1TXFER00099	SVC8000	HIX Old County Rd. Bldg	J135	07/01/00	120	\$145,055.42	\$0	\$145,055.42	YES	\$0	\$0	\$0	8.23%
61	1TXFER00099	SVC8000	Land and Land Rights	J135	07/01/08	120	\$854,944.58	\$0	\$854,944.58	YES	\$0	\$0	\$0	8.23%
62	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	J114	07/01/91	120	\$1,239	\$0	\$1,239	NO	\$0	\$0	\$0	8.23%
63	1TXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	J114	07/01/92	120	\$93,468	\$0	\$93,468	NO	\$0	\$0	\$0	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	\$0	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATIONS EQP	Communication Equipment	\$0	\$0	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	\$0	\$0
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$12	(\$5)	\$8	\$100
12	90000098633	SVC8000	BATTERY	Communication Equipment	\$83	(\$22)	\$61	\$366
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$414	(\$108)	\$306	\$1,829
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$166	(\$43)	\$122	\$732
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$251	(\$65)	\$186	\$1,110
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	\$248	(\$65)	\$184	\$1,098
17	90000098634	SVC8000	BATTERY	Communication Equipment	\$130	(\$34)	\$96	\$575
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$260	(\$68)	\$193	\$1,151
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$52	(\$14)	\$39	\$230
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$277	(\$72)	\$205	\$1,272
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$130	(\$34)	\$96	\$575
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$3,646	(\$949)	\$2,697	\$16,110
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$137	(\$36)	\$102	\$607
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$698	(\$182)	\$516	\$3,084
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$55	(\$14)	\$41	\$243
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$292	(\$76)	\$216	\$1,290
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	\$137	(\$36)	\$102	\$607
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$4,946	(\$1,287)	\$3,658	\$21,852
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$347	(\$90)	\$257	\$1,534
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$683	(\$178)	\$505	\$3,016
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$134	(\$35)	\$99	\$594
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$1,075	(\$280)	\$795	\$4,749
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$134	(\$35)	\$99	\$594
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$4,836	(\$1,259)	\$3,577	\$21,368
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$224	(\$58)	\$166	\$990
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$291	(\$76)	\$216	\$1,287
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$112	(\$29)	\$83	\$495
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$112	(\$29)	\$83	\$495
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$67	(\$18)	\$50	\$297
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,465	(\$642)	\$1,824	\$10,893
41	90000098638	SVC8000	TOWER	Communication Equipment	\$874	(\$228)	\$647	\$3,863
42	90000098721	SVC8000	BATTERY	Communication Equipment	\$96	(\$24)	\$72	\$432
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$791	(\$206)	\$585	\$3,494
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$156	(\$41)	\$115	\$688
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$1,245	(\$324)	\$921	\$5,502
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$156	(\$41)	\$115	\$688
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,802	(\$729)	\$2,073	\$12,380
48	90000098721	SVC8000	TOWER	Communication Equipment	\$2,802	(\$729)	\$2,073	\$12,380
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$174	(\$37)	\$137	\$338
50	90000098956	SVC8000	OFFICE FURNITURE	Improvements	\$268	(\$73)	\$194	\$6,502
51	90000098956	SVC8000	IPC & MISC COMPUTER EQUIPMENT	Improvements	\$80	(\$22)	\$58	\$1,934
52	90000098956	SVC8000	Wire & Cable	Improvements	\$1	(\$0)	\$1	\$21
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	\$0
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt No	Project Description	Account Description	Gas		Distribution					
					Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	
1	1TXFER00099	SVCS800	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
2	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
3	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
4	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
5	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
6	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
7	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
8	1TXFER00099	SVCS800	COMMUNICATION EQP	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
9	9000092476	SVCS800	TELEPHONE EQUIPMENT	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
10	9000092476	SVCS800	TELEPHONE EQUIPMENT	Communication Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
11	1TXFER00099	SVCS800	COMMUNICATION EQP	Communication Equipment	1.5316%	\$0	\$2	3.7985%	\$0	\$4	\$1	\$4
12	9000098633	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$13	\$15	9.6901%	\$6	\$35	\$6	\$36
13	9000098633	SVCS800	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	4.0899%	\$5	\$5	9.6901%	\$12	\$71	\$11	\$71
14	9000098633	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$8	\$45	9.6901%	\$18	\$108	\$17	\$108
15	9000098633	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$8	\$45	9.6901%	\$17	\$106	\$17	\$107
16	9000098634	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$4	\$24	9.6901%	\$9	\$56	\$9	\$56
17	9000098634	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$8	\$47	9.6901%	\$19	\$112	\$18	\$112
18	9000098634	SVCS800	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	4.0899%	\$2	\$2	9.6901%	\$4	\$22	\$4	\$22
19	9000098634	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$8	\$50	9.6901%	\$20	\$118	\$19	\$119
20	9000098634	SVCS800	JACK FIELD	Communication Equipment	4.0899%	\$4	\$24	9.6901%	\$9	\$56	\$9	\$56
21	9000098634	SVCS800	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$110	\$659	9.6901%	\$261	\$1,561	\$249	\$1,573
22	9000098635	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$4	\$25	9.6901%	\$10	\$59	\$9	\$59
23	9000098635	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$21	\$126	9.6901%	\$50	\$299	\$48	\$301
24	9000098635	SVCS800	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	4.0899%	\$2	\$10	9.6901%	\$4	\$24	\$4	\$24
25	9000098635	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$9	\$53	9.6901%	\$21	\$125	\$20	\$126
26	9000098635	SVCS800	JACK FIELD	Communication Equipment	4.0899%	\$4	\$25	9.6901%	\$10	\$59	\$9	\$59
27	9000098635	SVCS800	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$150	\$894	9.6901%	\$354	\$2,117	\$338	\$2,134
28	9000098636	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$11	\$65	9.6901%	\$25	\$149	\$24	\$150
29	9000098636	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$21	\$123	9.6901%	\$49	\$292	\$47	\$295
30	9000098636	SVCS800	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	4.0899%	\$4	\$24	9.6901%	\$10	\$58	\$9	\$58
31	9000098636	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$33	\$194	9.6901%	\$77	\$460	\$73	\$464
32	9000098636	SVCS800	JACK FIELD	Communication Equipment	4.0899%	\$4	\$24	9.6901%	\$10	\$58	\$9	\$58
33	9000098636	SVCS800	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$146	\$874	9.6901%	\$347	\$2,071	\$339	\$2,087
34	9000098638	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$7	\$41	9.6901%	\$16	\$96	\$15	\$97
35	9000098638	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$9	\$53	9.6901%	\$21	\$125	\$20	\$126
36	9000098638	SVCS800	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	4.0899%	\$3	\$20	9.6901%	\$8	\$48	\$8	\$48
37	9000098638	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$3	\$20	9.6901%	\$8	\$48	\$8	\$48
38	9000098638	SVCS800	JACK FIELD	Communication Equipment	4.0899%	\$2	\$12	9.6901%	\$5	\$29	\$5	\$29
39	9000098638	SVCS800	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$75	\$446	9.6901%	\$177	\$1,056	\$168	\$1,064
40	9000098638	SVCS800	TOWER	Communication Equipment	4.0899%	\$26	\$158	9.6901%	\$63	\$374	\$60	\$377
41	9000098638	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$11	\$66	9.6901%	\$26	\$157	\$25	\$158
42	9000098721	SVCS800	BATTERY CHARGER	Communication Equipment	4.0899%	\$24	\$143	9.6901%	\$57	\$339	\$54	\$341
43	9000098721	SVCS800	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	4.0899%	\$5	\$28	9.6901%	\$11	\$67	\$11	\$67
44	9000098721	SVCS800	DATA CHANNEL MODEMS	Communication Equipment	4.0899%	\$38	\$225	9.6901%	\$89	\$533	\$85	\$537
45	9000098721	SVCS800	JACK FIELD	Communication Equipment	4.0899%	\$5	\$28	9.6901%	\$11	\$67	\$11	\$67
46	9000098721	SVCS800	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	4.0899%	\$85	\$506	9.6901%	\$201	\$1,200	\$191	\$1,209
47	9000098721	SVCS800	TOWER	Communication Equipment	4.0899%	\$85	\$506	9.6901%	\$201	\$1,200	\$191	\$1,209
48	9000161645	SVCS800	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	2.8497%	\$4	\$10	8.3686%	\$11	\$27	\$5	\$33
49	9000098936	SVCS800	OFFICE FURNITURE	Improvements	2.8497%	\$6	\$18	8.3686%	\$16	\$48	\$73	\$459
50	9000098936	SVCS800	PC & MISC COMPUTER EQUIPMENT	Improvements	2.8497%	\$2	\$5	8.3686%	\$5	\$153	\$22	\$137
51	9000098936	SVCS800	Wire & Cable	Improvements	2.8497%	\$0	\$1	8.3686%	\$0	\$2	\$0	\$1
52	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
53	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
54	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
55	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
56	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
57	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
58	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
59	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
60	1TXFER00099	SVCS800	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
61	1TXFER00099	SVCS800	HIX Old Country Rd. Bldg	Land and Land Rights	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
62	1TXFER00099	SVCS800	HIX Old Country Rd. Bldg	Land and Land Rights	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
63	1TXFER00099	SVCS800	KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
64	1TXFER00099	SVCS800	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reimbursements
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estimat	Project Description	Account Description	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
1	ITXFER00099	SVCS000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	84	0.00%		\$0	\$2,600	\$2,600	\$2,600	\$710	\$2,600	\$2,600	\$2,600
2	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$25,517	\$48,803	\$48,803	\$48,803	\$13,333	\$48,803	\$48,803	\$48,803
3	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$258,817	\$560,942	\$560,942	\$560,942	\$15,249	\$560,942	\$560,942	\$560,942
4	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$4,639	\$10,055	\$10,055	\$10,055	\$2,747	\$10,055	\$10,055	\$10,055
5	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$4,018	\$86,734	\$86,734	\$86,734	\$23,696	\$86,734	\$86,734	\$86,734
6	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$2,086	\$4,520	\$4,520	\$4,520	\$1,235	\$4,520	\$4,520	\$4,520
7	ITXFER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	84	46.14%		\$47,809	\$103,619	\$103,619	\$103,619	\$28,309	\$103,619	\$103,619	\$103,619
8	ITXFER00099	SVCS000	COMMUNICATION EQP	Communication Equipment	84	46.14%		\$15,798	\$40,743	\$40,743	\$40,743	\$11,131	\$40,743	\$40,743	\$40,743
9	9000092476	SVCS000	TELEPHONE EQUIPMENT	Communication Equipment	84	46.14%		\$52,755	\$114,338	\$114,338	\$114,338	\$31,237	\$114,338	\$114,338	\$114,338
10	9000092476	SVCS000	TELEPHONE EQUIPMENT	Communication Equipment	84	46.14%		\$340,884	\$738,816	\$738,816	\$738,816	\$201,845	\$738,816	\$738,816	\$738,816
11	ITXFER00099	SVCS000	COMMUNICATION EQP	Communication Equipment	84	46.14%		\$462	\$1,001	\$1,001	\$1,001	\$273	\$809	\$909	\$859
12	9000098633	SVCS000	BATTERY	Communication Equipment	84	41.71%		\$1,526	\$3,653	\$3,653	\$3,653	\$986	\$2,469	\$2,835	\$2,652
13	9000098633	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$7,629	\$18,292	\$18,292	\$18,292	\$4,932	\$12,347	\$13,262	\$13,262
14	9000098633	SVCS000	BUILDING COMMUN & DATA CABLING PLT	Communication Equipment	84	41.71%		\$3,052	\$7,127	\$7,127	\$7,127	\$1,973	\$4,939	\$5,671	\$5,305
15	9000098633	SVCS000	DATA CHANNEL MODEMS	Communication Equipment	84	41.71%		\$4,628	\$10,808	\$11,096	\$10,952	\$2,992	\$7,490	\$8,600	\$8,045
16	9000098633	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$4,577	\$10,690	\$10,975	\$10,833	\$2,959	\$7,408	\$8,306	\$7,957
17	9000098634	SVCS000	BATTERY	Communication Equipment	84	41.71%		\$2,400	\$5,604	\$5,754	\$5,679	\$1,551	\$3,884	\$4,459	\$4,171
18	9000098634	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$4,799	\$11,208	\$11,574	\$11,358	\$3,103	\$7,767	\$8,918	\$8,343
19	9000098634	SVCS000	BUILDING COMMUN & DATA CABLING PLT	Communication Equipment	84	41.71%		\$960	\$2,342	\$2,301	\$2,272	\$621	\$1,553	\$1,784	\$1,669
20	9000098634	SVCS000	DATA CHANNEL MODEMS	Communication Equipment	84	41.71%		\$5,098	\$11,905	\$12,223	\$12,064	\$3,296	\$8,251	\$9,473	\$8,862
21	9000098634	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,400	\$5,604	\$5,754	\$5,679	\$1,551	\$3,884	\$4,459	\$4,171
22	9000098634	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$67,189	\$156,913	\$161,102	\$159,008	\$43,441	\$108,744	\$124,854	\$116,799
23	9000098635	SVCS000	BATTERY	Communication Equipment	84	41.71%		\$2,532	\$5,912	\$6,070	\$5,991	\$1,637	\$4,097	\$4,704	\$4,401
24	9000098635	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$12,862	\$30,840	\$30,439	\$30,316	\$8,316	\$20,817	\$23,091	\$22,359
25	9000098635	SVCS000	BUILDING COMMUN & DATA CABLING PLT	Communication Equipment	84	41.71%		\$1,013	\$2,365	\$2,428	\$2,396	\$655	\$1,639	\$1,882	\$1,760
26	9000098635	SVCS000	DATA CHANNEL MODEMS	Communication Equipment	84	41.71%		\$5,378	\$12,640	\$12,895	\$12,728	\$3,477	\$8,704	\$9,994	\$9,349
27	9000098635	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,532	\$5,912	\$6,070	\$5,991	\$1,637	\$4,097	\$4,704	\$4,401
28	9000098635	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$91,135	\$212,238	\$218,519	\$215,679	\$58,923	\$147,501	\$169,352	\$158,426
29	9000098636	SVCS000	BATTERY	Communication Equipment	84	41.71%		\$6,397	\$14,941	\$15,339	\$15,140	\$4,136	\$10,354	\$11,888	\$11,121
30	9000098636	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$12,577	\$29,773	\$30,157	\$29,765	\$8,132	\$20,356	\$23,372	\$21,864
31	9000098636	SVCS000	BUILDING COMMUN & DATA CABLING PLT	Communication Equipment	84	41.71%		\$2,476	\$5,781	\$5,936	\$5,859	\$1,601	\$4,007	\$4,600	\$4,303
32	9000098636	SVCS000	DATA CHANNEL MODEMS	Communication Equipment	84	41.71%		\$19,884	\$46,251	\$47,485	\$46,868	\$12,804	\$32,053	\$36,801	\$34,427
33	9000098636	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,476	\$5,781	\$5,936	\$5,859	\$1,601	\$4,007	\$4,600	\$4,303
34	9000098636	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$89,119	\$208,129	\$213,685	\$210,907	\$57,620	\$144,237	\$165,606	\$154,921
35	9000098638	SVCS000	BATTERY	Communication Equipment	84	41.71%		\$4,130	\$9,645	\$9,903	\$9,774	\$2,670	\$6,684	\$7,674	\$7,179
36	9000098638	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$5,369	\$12,539	\$12,873	\$12,706	\$3,471	\$8,690	\$9,977	\$9,333
37	9000098638	SVCS000	BUILDING COMMUN & DATA CABLING PLT	Communication Equipment	84	41.71%		\$2,065	\$4,823	\$4,951	\$4,887	\$1,335	\$3,342	\$3,837	\$3,590
38	9000098638	SVCS000	DATA CHANNEL MODEMS	Communication Equipment	84	41.71%		\$2,065	\$4,823	\$4,951	\$4,887	\$1,335	\$3,342	\$3,837	\$3,590
39	9000098638	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$1,239	\$2,894	\$2,971	\$2,932	\$801	\$2,005	\$2,302	\$2,154
40	9000098638	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$45,430	\$106,096	\$108,928	\$107,512	\$29,372	\$73,527	\$84,419	\$78,973
41	9000098638	SVCS000	TOWER	Communication Equipment	84	41.71%		\$16,112	\$37,629	\$38,634	\$38,131	\$10,417	\$26,078	\$29,941	\$28,009
42	9000098721	SVCS000	BATTERY CHARGER	Communication Equipment	84	41.71%		\$6,767	\$15,803	\$16,225	\$16,014	\$4,375	\$10,952	\$12,574	\$11,765
43	9000098721	SVCS000	BUILDING COMMUN & DATA CABLING PLT	Communication Equipment	84	41.71%		\$14,574	\$34,036	\$34,944	\$34,490	\$9,423	\$23,587	\$27,082	\$25,335
44	9000098721	SVCS000	DATA CHANNEL MODEMS	Communication Equipment	84	41.71%		\$2,868	\$6,699	\$6,878	\$6,789	\$1,855	\$4,643	\$5,330	\$4,986
45	9000098721	SVCS000	JACK FIELD	Communication Equipment	84	41.71%		\$2,868	\$6,699	\$6,878	\$6,789	\$1,855	\$4,643	\$5,330	\$4,986
46	9000098721	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	41.71%		\$51,633	\$120,583	\$121,802	\$122,193	\$33,383	\$83,567	\$95,947	\$89,757
47	9000098721	SVCS000	TOWER	Communication Equipment	84	41.71%		\$1,633	\$3,705	\$3,806	\$3,741	\$801	\$1,100	\$1,438	\$1,269
48	9000098721	SVCS000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	84	49.95%		\$1,690	\$3,597	\$3,616	\$3,606	\$1,019	\$2,315	\$2,619	\$2,468
49	9000098936	SVCS000	OFFICE FURNITURE	Improvements	84	46.14%		\$33,597	\$78,019	\$78,019	\$78,019	\$21,315	\$71,518	\$78,019	\$74,768
50	9000098936	SVCS000	IPC & MISC COMPUTER EQUIPMENT	Improvements	84	46.14%		\$23,213	\$53,213	\$53,213	\$53,213	\$6,342	\$21,279	\$23,213	\$22,446
51	9000098936	SVCS000	Wire & Cable	Improvements	84	46.14%		\$117	\$253	\$253	\$253	\$69	\$232	\$253	\$242
52	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	0.00%		\$0	\$1,462	\$1,462	\$1,462	\$399	\$1,462	\$1,462	\$1,462
53	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$3,591	\$7,784	\$7,784	\$7,784	\$2,127	\$7,784	\$7,784	\$7,784
54	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$5,079	\$11,008	\$11,008	\$11,008	\$3,007	\$11,008	\$11,008	\$11,008
55	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$9,966	\$21,599	\$21,599	\$21,599	\$5,901	\$21,599	\$21,599	\$21,599
56	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$3,331	\$7,219	\$7,219	\$7,219	\$1,972	\$7,219	\$7,219	\$7,219
57	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$3,316	\$684	\$684	\$684	\$187	\$684	\$684	\$684
58	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$2,457	\$5,326	\$5,326	\$5,326	\$1,455	\$5,326	\$5,326	\$5,326
59	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$13,379	\$33,331	\$33,331	\$33,331	\$9,106	\$33,331	\$33,331	\$33,331
60	ITXFER00099	SVCS000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	84	46.14%		\$0	\$145,055	\$145,055	\$145,055	\$39,629	\$145,055	\$145,055	\$145,055
61	ITXFER00099	SVCS000	HIX Old County Rd. Bldg	Land and Land Rights	84	0.00%		\$0	\$854,945	\$854,945	\$854,945	\$23,571	\$854,945	\$854,945	\$854,945
62	ITXFER00099	SVCS000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%		\$0	\$1,239	\$1,239	\$1,239	\$339	\$1,239	\$1,239	\$1,239
63	ITXFER00099	SVCS000	RECREATION EQUIPMENT & FACILITIES	Miscellaneous Equipment	84	0.00%		\$0	\$93,468	\$93,468	\$93,468	\$25,535	\$93,468	\$93,468	\$93,468
64	ITXFER00099	SVCS000	RECREATION EQUIPMENT & FACILITIES	Miscellaneous Equipment	84	0.00%		\$0	\$93,468	\$93,468	\$93,468	\$25,535	\$93,468	\$93,468	\$93,468

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32% 8.23%

Line	Work order	estment N	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$710	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$13,333	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$153,249	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$2,747	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$23,696	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$1,235	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$28,309	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$11,131	\$0	\$0
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$31,237	\$0	\$0
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$201,845	\$39	\$0
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$235	\$262	\$3
12	9000099833	SVC8000	BATTERY CHARGER	Communication Equipment	\$725	\$1,309	\$108
13	9000099833	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$3,623	\$524	\$43
14	9000099833	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$1,449	\$794	\$65
15	9000099833	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$2,198	\$786	\$65
16	9000099833	SVC8000	JACK FIELD	Communication Equipment	\$2,174	\$412	\$34
17	9000099833	SVC8000	BATTERY CHARGER	Communication Equipment	\$1,140	\$412	\$68
18	9000099833	SVC8000	BATTERY CHARGER	Communication Equipment	\$2,279	\$824	\$68
19	9000099833	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$456	\$165	\$14
20	9000099833	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$2,421	\$875	\$72
21	9000099833	SVC8000	JACK FIELD	Communication Equipment	\$1,140	\$412	\$34
22	9000099833	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$31,909	\$1,531	\$949
23	9000099833	SVC8000	BATTERY CHARGER	Communication Equipment	\$1,202	\$434	\$36
24	9000099833	SVC8000	BATTERY CHARGER	Communication Equipment	\$6,109	\$2,208	\$182
25	9000099833	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$481	\$174	\$14
26	9000099833	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$2,554	\$923	\$76
27	9000099833	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,202	\$434	\$36
28	9000099833	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$43,282	\$15,641	\$1,287
29	9000099836	SVC8000	BATTERY CHARGER	Communication Equipment	\$3,038	\$1,098	\$90
30	9000099836	SVC8000	BATTERY CHARGER	Communication Equipment	\$5,973	\$2,159	\$178
31	9000099836	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$1,176	\$425	\$35
32	9000099836	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$9,405	\$3,399	\$280
33	9000099836	SVC8000	JACK FIELD	Communication Equipment	\$1,176	\$425	\$35
34	9000099836	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$42,525	\$15,295	\$1,259
35	9000099838	SVC8000	BATTERY CHARGER	Communication Equipment	\$1,961	\$709	\$58
36	9000099838	SVC8000	BATTERY CHARGER	Communication Equipment	\$2,550	\$921	\$76
37	9000099838	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$981	\$354	\$29
38	9000099838	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$981	\$354	\$29
39	9000099838	SVC8000	JACK FIELD	Communication Equipment	\$588	\$213	\$18
40	9000099838	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$21,575	\$7,797	\$642
41	9000099838	SVC8000	TOWER	Communication Equipment	\$7,652	\$2,765	\$228
42	9000099871	SVC8000	BATTERY CHARGER	Communication Equipment	\$3,214	\$1,161	\$96
43	9000099871	SVC8000	BATTERY CHARGER	Communication Equipment	\$6,921	\$2,501	\$206
44	9000099871	SVC8000	BUILDING COMMUN & DATA CABLING PL	Communication Equipment	\$1,362	\$492	\$41
45	9000099871	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$10,598	\$3,938	\$324
46	9000099871	SVC8000	JACK FIELD	Communication Equipment	\$1,362	\$492	\$41
47	9000099871	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$24,522	\$8,862	\$729
48	9000099871	SVC8000	TOWER	Communication Equipment	\$24,522	\$8,862	\$729
49	9000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$547	\$454	\$37
50	9000099836	SVC8000	OFFICE FURNITURE	Improvements	\$20,427	\$888	\$73
51	9000099836	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$6,078	\$264	\$22
52	9000099836	SVC8000	Wire & Cable	Improvements	\$66	\$3	\$0
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$399	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$2,127	\$0	\$0
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$3,007	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$5,901	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$1,972	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$187	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$1,455	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$9,106	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$59,629	\$0	\$0
62	ITXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$233,571	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$339	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES	Miscellaneous Equipment	\$25,535	\$0	\$0

The Naragansett Electric Company d/b/a National Grid												8.2300%		
Service Company Reints														
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense														
For the Rate Year ended August 31, 2021														
												09/01/20	08/31/21	
Line	Work order	estmt N°	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
65	ITXFER00099	SVG8000	HOSPITAL EQUIPMENT (EA)	J114	07/01/93	120	\$3,178	\$0	\$3,178	NO	\$0	\$0	\$0	8.23%
66	ITXFER00099	SVG8000	KITCHEN EQUIPMENT (EA)	J114	07/01/93	120	\$4,514	\$0	\$4,514	NO	\$0	\$0	\$0	8.23%
67	ITXFER00099	SVG8000	KITCHEN EQUIPMENT	J135	07/01/93	120	\$531	\$0	\$531	YES	\$0	\$0	\$0	8.23%
68	ITXFER00099	SVG8000	HOSPITAL EQUIPMENT (EA)	J135	07/01/93	120	\$19,839	\$0	\$19,839	YES	\$0	\$0	\$0	8.23%
69	ITXFER00099	SVG8000	HOSPITAL EQUIPMENT (EA)	J135	07/01/93	120	\$13,868	\$0	\$13,868	YES	\$0	\$0	\$0	8.23%
70	ITXFER00099	SVG8000	KITCHEN EQUIPMENT	J135	07/01/93	120	\$7,151	\$0	\$7,151	YES	\$0	\$0	\$0	8.23%
71	ITXFER00099	SVG8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	J139	07/01/96	120	\$4,023	\$0	\$4,023	YES	\$0	\$0	\$0	8.23%
72	ITXFER00099	SVG8000	KITCHEN EQUIPMENT	J114	07/01/97	120	\$2,208	\$0	\$2,208	NO	\$0	\$0	\$0	8.23%
73	ITXFER00099	SVG8000	KITCHEN EQUIPMENT	J135	07/01/97	120	\$515	\$0	\$515	YES	\$0	\$0	\$0	8.23%
74	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J135	07/01/97	120	\$8,663	\$0	\$8,663	YES	\$0	\$0	\$0	8.23%
75	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J114	07/01/99	120	\$8,117	\$0	\$8,117	NO	\$0	\$0	\$0	8.23%
76	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J135	07/01/99	120	\$24,031	\$0	\$24,031	YES	\$0	\$0	\$0	8.23%
77	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	12/31/01	120	\$9,848	\$0	\$9,848	YES	\$0	\$0	\$0	8.23%
78	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	07/31/02	120	\$1,140	\$0	\$1,140	YES	\$0	\$0	\$0	8.23%
79	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	11/20/02	120	\$4,000	\$0	\$4,000	YES	\$0	\$0	\$0	8.23%
80	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	01/31/03	120	\$5,576	\$0	\$5,576	YES	\$0	\$0	\$0	8.23%
81	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	06/31/03	120	\$8,684	\$0	\$8,684	YES	\$0	\$0	\$0	8.23%
82	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	06/20/03	120	\$2,300	\$0	\$2,300	YES	\$0	\$0	\$0	8.23%
83	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	12/31/03	120	\$2,759	\$0	\$2,759	YES	\$0	\$0	\$0	8.23%
84	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	01/20/04	120	\$1,000	\$0	\$1,000	YES	\$0	\$0	\$0	8.23%
85	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	07/01/06	120	\$30,825	\$0	\$30,825	YES	\$0	\$0	\$0	8.23%
86	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	07/01/06	120	\$70,912	\$0	\$70,912	YES	\$0	\$0	\$0	8.23%
87	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	08/01/06	120	\$1,345	\$0	\$1,345	YES	\$0	\$0	\$0	8.23%
88	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	08/01/06	120	\$41,201	\$0	\$41,201	YES	\$0	\$0	\$0	8.23%
89	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	10/01/07	120	\$4,904	\$0	\$4,904	YES	\$0	\$0	\$0	8.23%
90	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	10/01/07	120	\$11,299	\$0	\$11,299	YES	\$0	\$0	\$0	8.23%
91	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	11/01/07	120	\$3,433	\$0	\$3,433	YES	\$0	\$0	\$0	8.23%
92	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	09/01/08	120	\$16,993	\$0	\$16,993	YES	\$0	\$0	\$0	8.23%
93	90000092476	SVG8000	KITCHEN EQUIPMENT	0663	09/01/09	120	\$38,273	\$0	\$38,273	YES	\$0	\$0	\$0	8.23%
94	90000100683	SVG8000	MISCELLANEOUS ITEMS (EA)	G012	11/01/10	120	\$18,867	\$0	\$18,867	YES	\$314	\$0	\$157	8.23%
95	90000100683	SVG8000	MISCELLANEOUS ITEMS (EA)	G012	11/01/10	120	\$18,247	\$0	\$18,247	YES	\$304	\$0	\$152	8.23%
96	90000104230	SVG8000	GENERAL PLANT > \$20,000	G012	07/01/11	120	\$55,182	\$0	\$55,182	YES	\$4,598	\$0	\$2,299	8.23%
97	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	10/30/11	120	\$367,531	\$0	\$367,531	YES	\$84,879	\$6,126	\$24,402	8.23%
98	ITXFER00099	SVG8000	KITCHEN EQUIPMENT	J139	07/01/12	120	\$8,736	\$0	\$8,736	YES	\$1,602	\$728	\$1,165	8.23%
99	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	07/01/12	120	\$5,947	\$0	\$5,947	YES	\$496	\$1,090	\$793	8.23%
100	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	07/01/12	120	\$14,126	\$0	\$14,126	YES	\$2,590	\$1,177	\$1,883	8.23%
101	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	07/01/12	120	\$57,649	\$0	\$57,649	YES	\$10,569	\$4,803	\$7,687	8.23%
102	ITXFER00099	SVG8000	FORK LIFT TRUCK	J139	08/01/12	120	\$35,489	\$0	\$35,489	YES	\$10,252	\$4,903	\$7,758	8.23%
103	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	08/01/12	120	\$114,767	\$0	\$114,767	YES	\$21,997	\$10,520	\$16,459	8.23%
104	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	08/01/12	120	\$11,601	\$0	\$11,601	YES	\$2,223	\$1,063	\$1,643	8.23%
105	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	0663	08/01/12	120	\$2,451	\$0	\$2,451	YES	\$470	\$225	\$347	8.23%
106	ITXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	10/01/12	120	\$21,955	\$0	\$21,955	YES	\$4574	\$2,378	\$3,476	8.23%
107	ITXFER00099	SVG8000	OFFICE EQUIPMENT	J139	10/01/12	120	\$1,711	\$0	\$1,711	YES	\$357	\$185	\$271	8.23%
108	90000117719	SVG8000	GENERAL PLANT \$20,000 OR >	0663	09/01/13	120	\$25,353	\$0	\$25,353	YES	\$7,606	\$5,071	\$6,338	8.23%
109	90000136212	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	03/01/14	120	\$69,561	\$0	\$69,561	YES	\$24,346	\$17,390	\$20,868	8.23%
110	90000133467	SVG8000	KITCHEN EQUIPMENT	J139	11/01/15	120	\$2,967	\$0	\$2,967	YES	\$1,533	\$1,236	\$1,384	8.23%
111	90000116440	SVG8000	GENERAL PLANT > \$20,000	G012	12/01/15	120	\$356,485	\$0	\$356,485	YES	\$187,155	\$151,506	\$169,330	8.23%
112	90000166608	SVG8000	MISCELLANEOUS ITEMS (EA)	J139	12/01/15	120	\$10,213	\$0	\$10,213	YES	\$5,362	\$4,340	\$4,851	8.23%
113	ITXFER00099	SVG8000	OFFICE FURNITURE	J114	07/01/91	120	\$26,761	\$0	\$26,761	NO	\$0	\$0	\$0	8.23%
114	ITXFER00099	SVG8000	OFFICE FURNITURE	J135	07/01/91	120	\$448	\$0	\$448	YES	\$0	\$0	\$0	8.23%
115	ITXFER00099	SVG8000	OFFICE FURNITURE	J114	07/01/91	120	\$4,882	\$0	\$4,882	NO	\$0	\$0	\$0	8.23%
116	ITXFER00099	SVG8000	OFFICE FURNITURE	J114	07/01/92	120	\$2,616	\$0	\$2,616	NO	\$0	\$0	\$0	8.23%
117	ITXFER00099	SVG8000	OFFICE FURNITURE	J139	07/01/92	120	\$648	\$0	\$648	YES	\$0	\$0	\$0	8.23%
118	ITXFER00099	SVG8000	OFFICE FURNITURE	J114	07/01/93	120	\$21,634	\$0	\$21,634	NO	\$0	\$0	\$0	8.23%
119	ITXFER00099	SVG8000	OFFICE FURNITURE	J135	07/01/93	120	\$184,339	\$0	\$184,339	YES	\$0	\$0	\$0	8.23%
120	ITXFER00099	SVG8000	OFFICE FURNITURE	J139	07/01/93	120	\$959	\$0	\$959	YES	\$0	\$0	\$0	8.23%
121	ITXFER00099	SVG8000	OFFICE FURNITURE	J114	07/01/94	120	\$365	\$0	\$365	NO	\$0	\$0	\$0	8.23%
122	ITXFER00099	SVG8000	OFFICE FURNITURE	J135	07/01/95	120	\$3,329	\$0	\$3,329	YES	\$0	\$0	\$0	8.23%
123	ITXFER00099	SVG8000	OFFICE FURNITURE	J135	07/01/98	120	\$92,977	\$0	\$92,977	YES	\$0	\$0	\$0	8.23%
124	ITXFER00099	SVG8000	OFFICE FURNITURE	J139	10/31/03	120	\$1,434	\$0	\$1,434	YES	\$0	\$0	\$0	8.23%
125	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	04/30/04	120	\$885	\$0	\$885	YES	\$0	\$0	\$0	8.23%
126	ITXFER00099	SVG8000	OFFICE FURNITURE	J139	08/31/04	120	\$1,727	\$0	\$1,727	YES	\$0	\$0	\$0	8.23%
127	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	11/16/04	120	\$8,266	\$0	\$8,266	YES	\$0	\$0	\$0	8.23%
128	ITXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	12/31/04	120	\$1,385	\$0	\$1,385	YES	\$0	\$0	\$0	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estimation	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
65	ITXFER0099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
66	ITXFER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
67	ITXFER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
68	ITXFER0099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
69	ITXFER0099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
70	ITXFER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
71	ITXFER0099	SVC8000	REST OR LUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
72	ITXFER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
73	ITXFER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
74	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
75	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
76	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
77	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
78	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
79	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
80	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
81	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
82	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
83	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
84	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
85	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
86	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
87	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
88	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
89	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
90	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
91	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
92	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0
94	90000106683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$13	(\$4)	\$9	\$314
95	90000106633	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$13	(\$3)	\$9	\$304
96	90000104230	SVC8000	GENERAL PLANT - \$20,000	Miscellaneous Equipment	\$189	(\$52)	\$138	\$4,598
97	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,017	(\$551)	\$1,466	\$36,753
98	ITXFER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$96	(\$26)	\$70	\$874
99	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$65	(\$18)	\$47	\$595
100	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$155	(\$42)	\$113	\$1,413
101	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$633	(\$173)	\$460	\$5,765
102	ITXFER0099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$624	(\$170)	\$453	\$5,349
103	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,338	(\$366)	\$973	\$11,477
104	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$135	(\$37)	\$98	\$1,160
105	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$29	(\$8)	\$21	\$245
106	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$286	(\$78)	\$208	\$2,195
107	ITXFER0099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$22	(\$6)	\$16	\$171
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$222	(\$135)	\$387	\$2,535
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,717	(\$449)	\$1,269	\$6,956
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$114	(\$25)	\$89	\$297
111	90000116440	SVC8000	GENERAL PLANT - \$20,000	Miscellaneous Equipment	\$13,936	(\$3,068)	\$10,868	\$35,648
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$399	(\$88)	\$311	\$1,021
113	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
114	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
115	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
116	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
117	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
118	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
119	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
120	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
121	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
122	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
123	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
124	ITXFER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
125	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
126	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
127	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
128	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

					Gas		Distribution			
Line	Work order	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year Rent	Test Year Rent	Less IFA Salary &	Total
				NECO G	NECO G	Allocation					Return	Depreciation	Wage Allocator
65	1TXPER00099	SVC8000 - HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
66	1TXPER00099	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
67	1TXPER00099	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
68	1TXPER00099	SVC8000 - HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
69	1TXPER00099	SVC8000 - HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
70	1TXPER00099	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
71	1TXPER00099	SVC8000 - REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
72	1TXPER00099	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
73	1TXPER00099	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
74	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
75	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
76	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
77	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
78	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
79	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
80	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
81	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
82	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
83	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
84	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
85	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
86	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
87	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
88	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
89	1TXPER00099	SVC8000 - OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
90	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
91	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
92	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
93	900009247.6	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	2.8497%	\$0	\$0	8.3686%	\$1	\$25	\$4
94	9000010068.3	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	2.8497%	\$0	\$0	8.3686%	\$1	\$24	\$3
95	900001042.30	SVC8000 - GENERAL PLANT > \$20,000	Miscellaneous Equipment	2.8497%	\$4	\$131	8.3686%	\$12	\$365	\$51
96	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$22	\$45	3.7985%	\$6	\$136	\$198
97	1TXPER00099	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	1.5316%	\$1	\$13	3.7985%	\$3	\$53	\$5
98	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$1	\$9	3.7985%	\$2	\$54	\$8
99	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$2	\$22	3.7985%	\$4	\$55	\$82
100	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$19	\$236	9.6901%	\$45	\$559	\$82
101	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$7	\$82	3.7985%	\$17	\$203	\$30
102	1TXPER00099	SVC8000 - FORK LIFT TRUCK	Miscellaneous Equipment	1.5316%	\$15	\$176	3.7985%	\$37	\$456	\$65
103	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$4	\$47	9.6901%	\$10	\$112	\$17
104	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	4.0899%	\$1	\$10	9.6901%	\$2	\$24	\$4
105	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$3	\$34	3.7985%	\$8	\$83	\$12
106	1TXPER00099	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$0	\$3	3.7985%	\$1	\$7	\$1
107	1TXPER00099	SVC8000 - OFFICE EQUIPMENT	Miscellaneous Equipment	4.0899%	\$16	\$104	9.6901%	\$37	\$246	\$39
108	900001177.19	SVC8000 - GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	1.5316%	\$19	\$107	3.7985%	\$48	\$264	\$43
109	900001362.12	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	1.5316%	\$1	\$5	3.7985%	\$3	\$11	\$2
110	900001346.7	SVC8000 - KITCHEN EQUIPMENT	Miscellaneous Equipment	2.8497%	\$310	\$1,016	8.3686%	\$909	\$2,826	\$510
111	900001164.40	SVC8000 - GENERAL PLANT > \$20,000	Miscellaneous Equipment	1.5316%	\$5	\$16	3.7985%	\$12	\$39	\$7
112	900001666.08	SVC8000 - MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
113	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
114	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
115	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
116	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
117	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
118	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
119	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
120	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
121	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
122	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
123	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
124	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
125	1TXPER00099	SVC8000 - OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
126	1TXPER00099	SVC8000 - OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
127	1TXPER00099	SVC8000 - OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
128	1TXPER00099	SVC8000 - OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estimat	Project Description	Account Description	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
65	ITXPER0099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$3,178	\$3,178	\$3,178	\$868	\$3,178	\$3,178	\$3,178
66	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$4,514	\$4,514	\$4,514	\$1,253	\$4,514	\$4,514	\$4,514
67	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$531	\$531	\$531	\$531	\$531	\$531	\$531
68	ITXPER0099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$19,839	\$19,839	\$19,839	\$5,420	\$19,839	\$19,839	\$19,839
69	ITXPER0099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$13,868	\$13,868	\$13,868	\$3,789	\$13,868	\$13,868	\$13,868
70	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$7,151	\$7,151	\$7,151	\$1,954	\$7,151	\$7,151	\$7,151
71	ITXPER0099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$4,023	\$4,023	\$4,023	\$1,099	\$4,023	\$4,023	\$4,023
72	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$2,208	\$2,208	\$2,208	\$603	\$2,208	\$2,208	\$2,208
73	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$515	\$515	\$515	\$141	\$515	\$515	\$515
74	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$8,663	\$8,663	\$8,663	\$2,367	\$8,663	\$8,663	\$8,663
75	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$8,117	\$8,117	\$8,117	\$2,218	\$8,117	\$8,117	\$8,117
76	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$24,031	\$24,031	\$24,031	\$6,565	\$24,031	\$24,031	\$24,031
77	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	0.00%	\$0	\$0	\$9,848	\$9,848	\$9,848	\$2,690	\$9,848	\$9,848	\$9,848
78	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$526	\$526	\$1,140	\$1,140	\$1,140	\$311	\$1,140	\$1,140	\$1,140
79	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,846	\$1,846	\$4,000	\$4,000	\$4,000	\$1,093	\$4,000	\$4,000	\$4,000
80	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$2,573	\$2,573	\$5,576	\$5,576	\$5,576	\$1,523	\$5,576	\$5,576	\$5,576
81	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$4,007	\$4,007	\$8,684	\$8,684	\$8,684	\$2,373	\$8,684	\$8,684	\$8,684
82	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,061	\$1,061	\$2,300	\$2,300	\$2,300	\$628	\$2,300	\$2,300	\$2,300
83	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,273	\$1,273	\$2,759	\$2,759	\$2,759	\$754	\$2,759	\$2,759	\$2,759
84	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$461	\$461	\$1,000	\$1,000	\$1,000	\$273	\$1,000	\$1,000	\$1,000
85	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$14,223	\$14,223	\$30,825	\$30,825	\$30,825	\$8,422	\$30,825	\$30,825	\$30,825
86	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$32,718	\$32,718	\$70,912	\$70,912	\$70,912	\$19,373	\$70,912	\$70,912	\$70,912
87	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$621	\$621	\$1,345	\$1,345	\$1,345	\$367	\$1,345	\$1,345	\$1,345
88	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$10,010	\$10,010	\$41,201	\$41,201	\$41,201	\$11,256	\$41,201	\$41,201	\$41,201
89	ITXPER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	84	46.14%	\$2,263	\$2,263	\$4,904	\$4,904	\$4,904	\$1,340	\$4,904	\$4,904	\$4,904
90	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$5,213	\$5,213	\$11,299	\$11,299	\$11,299	\$3,087	\$11,299	\$11,299	\$11,299
91	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,584	\$1,584	\$3,433	\$3,433	\$3,433	\$938	\$3,433	\$3,433	\$3,433
92	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$7,841	\$7,841	\$16,993	\$16,993	\$16,993	\$4,643	\$16,993	\$16,993	\$16,993
93	9000092-276	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$17,659	\$17,659	\$38,273	\$38,273	\$38,273	\$10,456	\$38,273	\$38,273	\$38,273
94	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$8,705	\$8,705	\$18,867	\$18,867	\$18,867	\$5,154	\$18,867	\$18,867	\$18,867
95	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$8,419	\$8,419	\$18,247	\$18,247	\$18,247	\$4,985	\$18,247	\$18,247	\$18,095
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	84	46.14%	\$25,461	\$25,461	\$55,182	\$55,182	\$55,182	\$15,076	\$50,583	\$55,182	\$52,883
97	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$169,576	\$169,576	\$367,531	\$367,531	\$367,531	\$100,410	\$324,653	\$361,406	\$343,029
98	ITXPER0099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$4,031	\$4,031	\$8,736	\$8,736	\$8,736	\$2,387	\$7,134	\$8,008	\$7,571
99	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$2,744	\$2,744	\$5,947	\$5,947	\$5,947	\$1,625	\$4,857	\$5,451	\$5,154
100	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$6,518	\$6,518	\$14,126	\$14,126	\$14,126	\$3,859	\$11,536	\$12,949	\$12,242
101	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$26,599	\$26,599	\$57,649	\$57,649	\$57,649	\$15,750	\$47,080	\$52,845	\$49,963
102	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$24,680	\$24,680	\$53,489	\$53,489	\$53,489	\$14,613	\$43,237	\$48,586	\$45,912
103	ITXPER0099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	84	46.14%	\$52,952	\$52,952	\$114,767	\$114,767	\$114,767	\$31,354	\$92,770	\$104,246	\$98,508
104	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$5,352	\$5,352	\$11,601	\$11,601	\$11,601	\$3,169	\$9,377	\$10,537	\$9,957
105	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$1,131	\$1,131	\$2,451	\$2,451	\$2,451	\$670	\$1,981	\$2,226	\$2,104
106	ITXPER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	46.14%	\$10,130	\$10,130	\$21,955	\$21,955	\$21,955	\$5,998	\$17,381	\$19,576	\$18,479
107	ITXPER0099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	84	46.14%	\$790	\$790	\$1,711	\$1,711	\$1,711	\$468	\$1,355	\$1,526	\$1,440
108	9000011719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	84	41.71%	\$10,574	\$10,574	\$24,694	\$25,353	\$25,024	\$6,836	\$17,747	\$20,283	\$19,015
109	9000015612	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	41.71%	\$29,011	\$29,011	\$67,752	\$69,561	\$68,656	\$18,757	\$45,214	\$52,170	\$48,692
110	9000013467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	84	48.32%	\$1,434	\$1,434	\$2,625	\$2,761	\$2,693	\$736	\$1,434	\$1,731	\$1,582
111	9000016440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	84	48.32%	\$172,262	\$172,262	\$315,385	\$331,818	\$323,601	\$88,408	\$169,330	\$204,979	\$187,155
112	9000016668	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	84	48.32%	\$4,935	\$4,935	\$9,035	\$9,506	\$9,271	\$2,533	\$4,851	\$5,872	\$5,562
113	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$26,761	\$26,761	\$26,761	\$7,311	\$26,761	\$26,761	\$26,761
114	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$448	\$448	\$448	\$122	\$448	\$448	\$448
115	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$4,882	\$4,882	\$4,882	\$1,334	\$4,882	\$4,882	\$4,882
116	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$2,616	\$2,616	\$2,616	\$715	\$2,616	\$2,616	\$2,616
117	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$648	\$648	\$648	\$177	\$648	\$648	\$648
118	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$21,634	\$21,634	\$21,634	\$5,910	\$21,634	\$21,634	\$21,634
119	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$184,339	\$184,339	\$184,339	\$50,361	\$184,339	\$184,339	\$184,339
120	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$959	\$959	\$959	\$262	\$959	\$959	\$959
121	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$365	\$365	\$365	\$100	\$365	\$365	\$365
122	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$3,329	\$3,329	\$3,329	\$909	\$3,329	\$3,329	\$3,329
123	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	0.00%	\$0	\$0	\$92,977	\$92,977	\$92,977	\$25,401	\$92,977	\$92,977	\$92,977
124	ITXPER0099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$662	\$662	\$1,434	\$1,434	\$1,434	\$392	\$1,434	\$1,434	\$1,434
125	ITXPER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$408	\$408	\$885	\$885	\$885	\$242	\$885	\$885	\$885
126	ITXPER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$797	\$797	\$1,727	\$1,727	\$1,727	\$472	\$1,727	\$1,727	\$1,727
127	ITXPER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$3,814	\$3,814	\$8,266	\$8,266	\$8,266	\$2,258	\$8,266	\$8,266	\$8,266
128	ITXPER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$639	\$639	\$1,385	\$1,385	\$1,385	\$378	\$1,385	\$1,385	\$1,385

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32% 8.23%

Line	Work order	estment N:	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$868	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,233	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$145	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$5,420	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$3,789	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,954	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$1,099	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$603	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$141	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,367	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,218	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$6,565	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,690	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$311	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,093	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,523	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,373	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$628	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$754	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$273	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,422	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$19,373	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$367	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,256	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$1,340	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,087	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$938	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,643	\$0	\$0
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$10,456	\$0	\$0
94	9000010683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,112	\$43	\$4
95	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$4,943	\$42	\$3
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$14,448	\$628	\$52
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$93,716	\$6,694	\$551
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,068	\$318	\$26
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,408	\$217	\$18
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,345	\$515	\$42
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$13,650	\$2,100	\$173
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$12,543	\$2,070	\$170
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$26,912	\$4,442	\$366
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,720	\$449	\$37
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$575	\$95	\$8
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,048	\$950	\$78
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$394	\$74	\$6
108	90000117719	SVC8000	GENERAL PLANT > \$20,000 OR >	Miscellaneous Equipment	\$5,195	\$1,642	\$135
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$13,303	\$5,454	\$449
110	90000134467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$432	\$303	\$25
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$51,131	\$37,277	\$3,068
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,465	\$1,068	\$98
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,311	\$0	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$122	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,334	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$715	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$177	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,910	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$50,361	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$262	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$100	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$909	\$0	\$0
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$25,401	\$0	\$0
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$592	\$0	\$0
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$242	\$0	\$0
126	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$472	\$0	\$0
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$2,258	\$0	\$0
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$378	\$0	\$0

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23400%

09/01/20

08/31/21

Line	Work order	estmt N:	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
129	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	05/01/06	120	\$7,507	\$0	\$7,507	YES	\$0	\$0	\$0	8.23%
130	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	05/01/06	120	\$808	\$0	\$808	YES	\$0	\$0	\$0	8.23%
131	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	07/01/06	120	\$868	\$0	\$868	YES	\$0	\$0	\$0	8.23%
132	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	07/01/06	120	\$896	\$0	\$896	YES	\$0	\$0	\$0	8.23%
133	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	07/01/06	120	\$733	\$0	\$733	YES	\$0	\$0	\$0	8.23%
134	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	02/01/07	120	\$1,523	\$0	\$1,523	YES	\$0	\$0	\$0	8.23%
135	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	10/01/07	120	\$822	\$0	\$822	YES	\$0	\$0	\$0	8.23%
136	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	10/01/07	120	\$1,333	\$0	\$1,333	YES	\$0	\$0	\$0	8.23%
137	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	10/01/07	120	\$1,278	\$0	\$1,278	YES	\$0	\$0	\$0	8.23%
138	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J063	10/01/07	120	\$1,986	\$0	\$1,986	YES	\$0	\$0	\$0	8.23%
139	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	11/01/07	120	\$1,113	\$0	\$1,113	YES	\$0	\$0	\$0	8.23%
140	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	05/01/08	120	\$4,828	\$0	\$4,828	YES	\$0	\$0	\$0	8.23%
141	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	J139	05/01/08	120	\$4,771	\$0	\$4,771	YES	\$0	\$0	\$0	8.23%
142	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	05/01/08	120	\$27,414	\$0	\$27,414	YES	\$0	\$0	\$0	8.23%
143	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	09/01/08	120	\$26,343	\$0	\$26,343	YES	\$0	\$0	\$0	8.23%
144	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	09/01/08	120	\$13,923	\$0	\$13,923	YES	\$0	\$0	\$0	8.23%
145	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J063	09/01/09	120	\$1,060,027	\$0	\$1,060,027	YES	\$0	\$0	\$0	8.23%
146	9000092476	SVC8000	OFFICE MECHANICAL EQUIPMENT	J063	09/01/09	120	\$10,049,373	\$0	\$10,049,373	YES	\$0	\$0	\$0	8.23%
147	9000092476	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	01/30/10	120	\$10,284	\$0	\$10,284	YES	\$0	\$0	\$0	8.23%
148	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	02/28/10	120	\$5,043	\$0	\$5,043	YES	\$0	\$0	\$0	8.23%
149	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J063	03/01/10	120	\$3,700,194	\$0	\$3,700,194	YES	\$0	\$0	\$0	8.23%
150	9000092476	SVC8000	OFFICE MECHANICAL EQUIPMENT	J063	03/01/10	120	\$1,421,224	\$0	\$1,421,224	YES	\$0	\$0	\$0	8.23%
151	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	05/01/10	120	\$6,178	\$0	\$6,178	YES	\$0	\$0	\$0	8.23%
152	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	05/01/10	120	\$2,725	\$0	\$2,725	YES	\$0	\$0	\$0	8.23%
153	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	07/01/10	120	\$794,589	\$0	\$794,589	YES	\$0	\$0	\$0	8.23%
154	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	11/30/10	120	\$554	\$0	\$554	YES	\$14	\$0	\$7	8.23%
155	9000096494	SVC8000	GENERAL PLANT \$20,000 OR >	G012	12/01/10	120	\$10,181	\$0	\$10,181	YES	\$2,755	\$0	\$1,377	8.23%
156	9000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	12/01/10	120	\$1,510,991	\$0	\$1,510,991	YES	\$37,775	\$0	\$18,887	8.23%
157	9000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	12/01/10	120	\$872,089	\$0	\$872,089	YES	\$21,802	\$0	\$10,901	8.23%
159	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	04/30/11	120	\$1,273	\$0	\$1,273	YES	\$85	\$0	\$42	8.23%
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	07/01/11	120	\$1,876,588	\$0	\$1,876,588	YES	\$156,382	\$0	\$78,191	8.23%
161	9000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	09/01/11	120	\$692,618	\$0	\$692,618	YES	\$69,262	\$0	\$34,631	8.23%
162	9000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	09/01/11	120	\$1,231,084	\$0	\$1,231,084	YES	\$123,108	\$0	\$61,554	8.23%
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	09/01/11	120	\$3,334,420	\$0	\$3,334,420	YES	\$333,442	\$0	\$166,721	8.23%
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	10/01/11	120	\$6,680	\$0	\$6,680	YES	\$724	\$56	\$390	8.23%
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	10/01/11	120	\$4,659	\$0	\$4,659	YES	\$505	\$39	\$272	8.23%
166	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	10/30/11	120	\$1,446	\$0	\$1,446	YES	\$169	\$24	\$96	8.23%
167	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	11/30/11	120	\$83,833	\$0	\$83,833	YES	\$97,800	\$1,397	\$5,589	8.23%
168	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	11/30/11	120	\$1,959	\$0	\$1,959	YES	\$245	\$49	\$147	8.23%
169	9000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	12/01/11	120	\$1,676,102	\$0	\$1,676,102	YES	\$209,513	\$41,903	\$125,708	8.23%
170	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	01/01/12	120	\$14,177	\$0	\$14,177	YES	\$1,890	\$473	\$1,181	8.23%
171	9000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	02/01/12	120	\$517,010	\$0	\$517,010	YES	\$73,243	\$21,542	\$47,393	8.23%
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	03/01/12	120	\$828,258	\$0	\$828,258	YES	\$7,669	\$2,556	\$5,113	8.23%
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	03/01/12	120	\$1,093,094	\$0	\$1,093,094	YES	\$124,239	\$41,413	\$82,826	8.23%
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	03/01/12	120	\$24,681	\$0	\$24,681	YES	\$163,964	\$54,655	\$109,309	8.23%
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	\$3,908	\$1,440	\$2,674	8.23%
176	9000098934	SVC8000	OFFICE MECHANICAL EQUIPMENT	G012	04/01/12	120	\$1,682	\$0	\$1,682	YES	\$620	\$620	\$1,151	8.23%
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	04/01/12	120	\$264,686	\$0	\$264,686	YES	\$46,320	\$19,851	\$33,086	8.23%
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	06/01/12	120	\$23,963	\$0	\$23,963	YES	\$4,393	\$1,997	\$3,195	8.23%
179	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	07/01/12	120	\$30,388	\$0	\$30,388	YES	\$5,571	\$2,532	\$4,052	8.23%
180	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	07/01/12	120	\$144,374	\$0	\$144,374	YES	\$26,469	\$12,033	\$19,250	8.23%
181	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	07/16/12	120	\$15,451	\$0	\$15,451	YES	\$2,833	\$1,288	\$2,060	8.23%
182	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	08/01/12	120	\$6,380	\$0	\$6,380	YES	\$871	\$1,345	\$904	8.23%
183	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	08/01/12	120	\$9,497	\$0	\$9,497	YES	\$1,223	\$585	\$904	8.23%
184	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	08/01/12	120	\$967	\$0	\$967	YES	\$185	\$89	\$137	8.23%
185	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	08/01/12	120	\$79,317	\$0	\$79,317	YES	\$15,202	\$7,271	\$11,237	8.23%
186	ITXFER0099	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	08/01/12	120	\$145,066	\$0	\$145,066	YES	\$29,013	\$14,507	\$21,760	8.23%
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	09/01/12	120	\$7,754	\$0	\$7,754	YES	\$1,615	\$840	\$1,228	8.23%
188	ITXFER0099	SVC8000	PC & MISC COMPUTER EQUIPMENT	J139	10/01/12	120	\$146,505	\$0	\$146,505	YES	\$30,522	\$15,871	\$21,197	8.23%
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	G012	10/01/12	120	\$63,793	\$0	\$63,793	YES	\$13,822	\$7,442	\$10,652	8.23%
190	9000097849	SVC8000	OFFICE MECHANICAL EQUIPMENT	G012	11/01/12	120	\$2,181	\$0	\$2,181	YES	\$600	\$382	\$491	8.23%
191	90000124286	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	06/01/13	120	\$31,222	\$0	\$31,222	YES	\$8,586	\$5,464	\$7,025	8.23%
192	90000124286	SVC8000	OFFICE MECHANICAL EQUIPMENT	J139	06/01/13	120	\$31,222	\$0	\$31,222	YES	\$8,586	\$5,464	\$7,025	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Repts
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
129	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	\$0
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	\$0
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1	(\$80)	\$0	\$14
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$113	(\$31)	\$82	\$2,755
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,554	(\$425)	\$1,130	\$37,775
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$897	(\$245)	\$652	\$21,802
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3	(\$1)	\$3	\$85
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,435	(\$1,758)	\$4,677	\$156,382
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,850	(\$779)	\$2,071	\$69,262
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,066	(\$1,384)	\$3,682	\$123,108
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,721	(\$3,749)	\$9,973	\$333,442
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$52	(\$9)	\$23	\$668
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$22	(\$6)	\$16	\$466
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$8	(\$2)	\$6	\$145
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$460	(\$126)	\$334	\$8,383
168	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$12	(\$3)	\$9	\$196
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10,346	(\$2,826)	\$7,519	\$167,610
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$97	(\$27)	\$71	\$1,418
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,900	(\$1,066)	\$2,835	\$51,701
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$421	(\$115)	\$306	\$5,113
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,817	(\$1,862)	\$4,954	\$82,826
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$8,096	(\$2,458)	\$6,538	\$109,309
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$220	(\$60)	\$160	\$2,468
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$95	(\$26)	\$69	\$1,062
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$95	(\$26)	\$69	\$1,062
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,723	(\$744)	\$1,979	\$26,469
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$263	(\$72)	\$191	\$2,396
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$333	(\$91)	\$242	\$3,039
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,384	(\$433)	\$1,151	\$14,437
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$170	(\$46)	\$123	\$1,545
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$111	(\$30)	\$80	\$950
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$74	(\$20)	\$54	\$638
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$11	(\$3)	\$8	\$97
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$925	(\$253)	\$672	\$7,932
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,791	(\$489)	\$1,302	\$14,507
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$101	(\$28)	\$73	\$775
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,909	(\$522)	\$1,388	\$14,651
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$875	(\$239)	\$636	\$6,379
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$40	(\$11)	\$29	\$218
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$578	(\$158)	\$420	\$3,122

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt Nt	Project Description	Account Description	Gas		Distribution				
					Test Year NECO G Allocation	Test Year Rent Return	Test Year NECO G Rent - Depn	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	
129	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
130	1TXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
131	1TXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
132	1TXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
133	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
134	1TXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
135	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
136	1TXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
137	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
138	1TXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
139	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
140	1TXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
141	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
142	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
143	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
144	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
145	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
146	9000092476	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
147	9000092476	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
148	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
149	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
150	9000092476	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
151	9000092476	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
152	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
153	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
154	9000096381	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
155	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$1	\$0
156	9000096404	SVCS800	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	2.8497%	\$2	\$78	8.3666%	\$7	\$218	\$104
157	9000099523	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$32	\$1,076	8.3666%	\$95	\$2,694	\$2,667
158	9000099523	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$19	\$621	8.3666%	\$55	\$1,728	\$1,539
159	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$3	\$0
160	9000104063	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$133	\$4,456	8.3666%	\$391	\$12,397	\$1,747
161	9000098663	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$59	\$1,974	8.3666%	\$173	\$5,490	\$774
162	9000098710	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$105	\$3,508	8.3666%	\$308	\$9,759	\$1,375
163	9000105562	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$284	\$9,502	8.3666%	\$835	\$26,432	\$3,725
164	9000104123	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$1	\$19	8.3666%	\$2	\$53	\$7
165	9000104180	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$0	\$13	8.3666%	\$1	\$37	\$5
166	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$2	3.7985%	\$0	\$5	\$5
167	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$5	\$128	3.7985%	\$13	\$318	\$45
168	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$3	3.7985%	\$0	\$7	\$7
169	9000096590	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$214	\$4,776	8.3666%	\$629	\$13,287	\$1,901
170	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$1	\$22	3.7985%	\$3	\$54	\$38
171	9000095332	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$81	\$1,473	8.3666%	\$237	\$4,098	\$592
172	9000098376	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$9	\$146	8.3666%	\$26	\$405	\$59
173	9000103784	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$141	\$2,360	8.3666%	\$415	\$6,566	\$954
174	9000107788	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$186	\$3,115	8.3666%	\$547	\$8,665	\$1,258
175	9000098786	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$5	\$70	8.3666%	\$13	\$196	\$29
176	9000098934	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$2	\$30	8.3666%	\$6	\$84	\$12
177	9000098934	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$2	\$30	8.3666%	\$6	\$84	\$12
178	9000104088	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$56	\$754	8.3666%	\$166	\$2,098	\$309
179	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$3	\$37	3.7985%	\$7	\$91	\$13
180	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$4	\$47	3.7985%	\$9	\$115	\$17
181	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$18	\$221	3.7985%	\$44	\$548	\$81
182	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$2	\$24	3.7985%	\$5	\$59	\$9
183	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$15	3.7985%	\$3	\$36	\$5
184	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$10	3.7985%	\$2	\$24	\$4
185	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$0	\$1	3.7985%	\$0	\$4	\$1
186	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$10	\$121	3.7985%	\$26	\$301	\$45
187	9000104110	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$37	\$413	8.3666%	\$109	\$1,150	\$172
188	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$12	3.7985%	\$3	\$29	\$4
189	9000106246	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$40	\$117	8.3666%	\$16	\$161	\$175
190	9000097849	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$18	\$182	8.3666%	\$53	\$506	\$76
191	9000124286	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$0	\$3	3.7985%	\$1	\$8	\$1
192	9000124286	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$6	\$48	3.7985%	\$16	\$119	\$18

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

08/31/21

09/01/20

27.32%

08/31/21

09/01/20

Line	Work order	estimat Nt	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
129	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$3,454	\$7,507	\$7,507	\$7,507	\$2,051	\$8,008	\$7,507	\$8,008
130	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$3,733	\$8,008	\$8,008	\$8,008	\$221	\$8,008	\$8,008	\$8,008
131	ITXPER00099	SVCS000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	84	46.14%	\$4,011	\$8,008	\$8,008	\$8,008	\$237	\$8,008	\$8,008	\$8,008
132	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$4,133	\$8,008	\$8,008	\$8,008	\$245	\$8,008	\$8,008	\$8,008
133	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$3,388	\$7,733	\$7,733	\$7,733	\$200	\$7,733	\$7,733	\$7,733
134	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$3,733	\$1,523	\$1,523	\$1,523	\$416	\$1,523	\$1,523	\$1,523
135	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$3,733	\$8,222	\$8,222	\$8,222	\$225	\$8,222	\$8,222	\$8,222
136	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$6,615	\$1,333	\$1,333	\$1,333	\$364	\$1,333	\$1,333	\$1,333
137	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$5,891	\$1,278	\$1,278	\$1,278	\$349	\$1,278	\$1,278	\$1,278
138	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$9,116	\$1,986	\$1,986	\$1,986	\$543	\$1,986	\$1,986	\$1,986
139	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$5,141	\$1,113	\$1,113	\$1,113	\$304	\$1,113	\$1,113	\$1,113
140	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$1,397	\$3,029	\$3,029	\$3,029	\$827	\$3,029	\$3,029	\$3,029
141	ITXPER00099	SVCS000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	84	46.14%	\$2,227	\$4,828	\$4,828	\$4,828	\$1,319	\$4,828	\$4,828	\$4,828
142	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$2,201	\$4,771	\$4,771	\$4,771	\$1,303	\$4,771	\$4,771	\$4,771
143	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$1,264	\$27,414	\$27,414	\$27,414	\$7,490	\$27,414	\$27,414	\$27,414
144	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$1,254	\$26,343	\$26,343	\$26,343	\$7,197	\$26,343	\$26,343	\$26,343
145	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$6,424	\$13,923	\$13,923	\$13,923	\$3,804	\$13,923	\$13,923	\$13,923
146	9000092476	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$4,889	\$1,060,027	\$1,060,027	\$1,060,027	\$289,599	\$1,060,027	\$1,060,027	\$1,060,027
147	9000092476	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$4,636,707	\$10,049,373	\$10,049,373	\$10,049,373	\$2,745,489	\$10,049,373	\$10,049,373	\$10,049,373
148	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$4,745	\$10,284	\$10,284	\$10,284	\$2,809	\$10,284	\$10,284	\$10,284
149	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$2,327	\$5,043	\$5,043	\$5,043	\$1,378	\$5,043	\$5,043	\$5,043
150	9000092476	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$1,707,242	\$3,700,194	\$3,700,194	\$3,700,194	\$1,010,893	\$3,700,194	\$3,700,194	\$3,700,194
151	9000092476	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$655,742	\$1,421,224	\$1,421,224	\$1,421,224	\$388,278	\$1,421,224	\$1,421,224	\$1,421,224
152	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$2,850	\$6,178	\$6,178	\$6,178	\$1,688	\$6,178	\$6,178	\$6,178
153	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$1,257	\$2,725	\$2,725	\$2,725	\$744	\$2,725	\$2,725	\$2,725
154	9000096381	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$366,617	\$794,589	\$794,589	\$794,589	\$217,082	\$794,589	\$794,589	\$794,589
155	ITXPER00099	SVCS000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	84	46.14%	\$2,56	\$554	\$554	\$554	\$151	\$554	\$554	\$554
156	9000096494	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$50,857	\$10,181	\$10,181	\$10,181	\$30,102	\$10,181	\$10,181	\$10,181
157	9000099322	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$697,160	\$15,010,991	\$15,010,991	\$15,010,991	\$4,182,803	\$15,010,991	\$15,010,991	\$15,010,991
158	9000099323	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$402,375	\$872,089	\$872,089	\$872,089	\$238,255	\$872,089	\$872,089	\$872,089
159	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$587	\$1,273	\$1,273	\$1,273	\$348	\$1,273	\$1,273	\$1,273
160	9000104063	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$865,844	\$1,876,588	\$1,876,588	\$1,876,588	\$512,684	\$1,876,588	\$1,876,588	\$1,876,588
161	9000098663	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$319,569	\$692,618	\$692,618	\$692,618	\$189,223	\$692,618	\$692,618	\$692,618
162	9000098710	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$568,013	\$1,231,084	\$1,231,084	\$1,231,084	\$336,332	\$1,231,084	\$1,231,084	\$1,231,084
163	9000105262	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$1,538,477	\$3,334,420	\$3,334,420	\$3,334,420	\$910,963	\$3,334,420	\$3,334,420	\$3,334,420
164	9000104123	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$3,082	\$6,680	\$6,680	\$6,680	\$1,825	\$6,680	\$6,680	\$6,680
165	9000104180	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$2,149	\$4,659	\$4,659	\$4,659	\$1,273	\$4,659	\$4,659	\$4,659
166	ITXPER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$667	\$1,446	\$1,446	\$1,446	\$395	\$1,446	\$1,446	\$1,446
167	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$38,680	\$83,833	\$83,833	\$83,833	\$22,903	\$83,833	\$83,833	\$83,833
168	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$904	\$1,959	\$1,959	\$1,959	\$535	\$1,959	\$1,959	\$1,959
169	9000096390	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$775,341	\$1,676,102	\$1,676,102	\$1,676,102	\$457,911	\$1,676,102	\$1,676,102	\$1,676,102
170	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$6,541	\$14,177	\$14,177	\$14,177	\$3,873	\$14,177	\$14,177	\$14,177
171	9000096532	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$238,545	\$517,010	\$517,010	\$517,010	\$141,247	\$517,010	\$517,010	\$517,010
172	9000098376	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$23,589	\$51,126	\$51,126	\$51,126	\$13,968	\$51,126	\$51,126	\$51,126
173	9000103784	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$382,152	\$828,258	\$828,258	\$828,258	\$226,280	\$828,258	\$828,258	\$828,258
174	9000107088	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$504,345	\$1,093,094	\$1,093,094	\$1,093,094	\$298,633	\$1,093,094	\$1,093,094	\$1,093,094
175	9000098786	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$1,388	\$24,681	\$24,681	\$24,681	\$6,743	\$24,681	\$24,681	\$24,681
176	9000098934	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$4,900	\$10,620	\$10,620	\$10,620	\$2,901	\$10,620	\$10,620	\$10,620
177	9000098934	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$4,900	\$10,620	\$10,620	\$10,620	\$2,901	\$10,620	\$10,620	\$10,620
178	9000104088	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$122,124	\$264,686	\$264,686	\$264,686	\$72,312	\$264,686	\$264,686	\$264,686
179	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$1,056	\$23,963	\$23,963	\$23,963	\$6,547	\$23,963	\$23,963	\$23,963
180	ITXPER00099	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$1,021	\$30,388	\$30,388	\$30,388	\$8,302	\$30,388	\$30,388	\$30,388
181	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$66,613	\$144,374	\$144,374	\$144,374	\$39,443	\$144,374	\$144,374	\$144,374
182	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$71,129	\$154,511	\$154,511	\$154,511	\$44,221	\$154,511	\$154,511	\$154,511
183	ITXPER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$2,942	\$9,497	\$9,497	\$9,497	\$2,595	\$9,497	\$9,497	\$9,497
184	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$4,384	\$6,380	\$6,380	\$6,380	\$1,743	\$6,380	\$6,380	\$6,380
185	ITXPER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$446	\$967	\$967	\$967	\$264	\$967	\$967	\$967
186	ITXPER00099	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$36,596	\$79,317	\$79,317	\$79,317	\$21,669	\$79,317	\$79,317	\$79,317
187	9000104110	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$66,932	\$145,066	\$145,066	\$145,066	\$39,632	\$145,066	\$145,066	\$145,066
188	ITXPER00099	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$7,754	\$7,754	\$7,754	\$7,754	\$2,118	\$7,754	\$7,754	\$7,754
189	9000106246	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	46.14%	\$29,596	\$146,505	\$146,505	\$146,505	\$40,025	\$146,505	\$146,505	\$146,505
190	9000097849	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	46.14%	\$63,793	\$63,793	\$63,793	\$63,793	\$17,428	\$63,793	\$63,793	\$63,793
191	9000124286	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$910	\$2,181	\$2,181	\$2,181	\$596	\$2,181	\$2,181	\$2,181
192	9000124286	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$13,021	\$31,222	\$31,222	\$31,222	\$8,530	\$31,222	\$31,222	\$31,222

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32%

8.23%

Line	Work order	estment N:	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
129	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT	Office Furniture and Equipment	\$2,051	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$221	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$237	\$0	\$0
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$245	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$200	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$416	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$225	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$564	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$349	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$543	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$504	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$827	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,319	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,303	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$7,490	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,197	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$3,804	\$0	\$0
146	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$289,399	\$0	\$0
147	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,745,489	\$0	\$0
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,809	\$0	\$0
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,278	\$0	\$0
150	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,010,893	\$0	\$0
151	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$388,278	\$0	\$0
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,688	\$0	\$0
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$744	\$0	\$0
154	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$217,082	\$0	\$0
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$150	\$2	\$0
156	9000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$29,725	\$376	\$31
157	9000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$407,643	\$5,160	\$425
158	9000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$235,276	\$2,978	\$245
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$336	\$12	\$1
160	9000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$491,322	\$21,362	\$1,758
161	9000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$179,762	\$9,461	\$779
162	9000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$319,516	\$16,817	\$1,384
163	9000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$865,415	\$45,548	\$3,749
164	9000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,718	\$106	\$9
165	9000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,198	\$74	\$6
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$569	\$26	\$2
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$21,376	\$1,527	\$126
168	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$495	\$40	\$3
169	9000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$423,568	\$34,343	\$2,826
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,550	\$523	\$27
171	9000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$128,299	\$12,948	\$1,066
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$12,571	\$1,397	\$115
173	9000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$203,652	\$27,628	\$1,862
174	9000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$268,770	\$29,863	\$2,458
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,012	\$730	\$60
176	9000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,587	\$314	\$26
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,587	\$314	\$26
178	9000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$63,273	\$9,039	\$744
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5,674	\$873	\$72
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,195	\$1,107	\$91
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$34,184	\$5,259	\$433
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,658	\$563	\$46
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,227	\$368	\$30
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,496	\$247	\$20
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$227	\$37	\$3
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$18,600	\$3,070	\$253
187	9000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,687	\$5,945	\$489
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,783	\$335	\$28
189	9000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$33,688	\$6,337	\$522
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$14,523	\$2,905	\$239
191	9000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$462	\$134	\$11
192	9000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,611	\$1,919	\$158

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23400%

09/01/20

08/31/21

Line	Work order	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
193	90000125044	SVC8000-OFFICE EQUIPMENT	J139	07/01/13	120	\$5,336	\$0	\$5,336	YES	\$1,512	\$978	\$1,245	8.23%
194	90000124284	SVC8000-OFFICE FURNITURE	J139	10/01/13	120	\$162,133	\$0	\$162,133	YES	\$49,991	\$33,778	\$41,884	8.23%
195	90000129327	SVC8000-OFFICE EQUIPMENT	J139	10/01/13	120	\$33,751	\$0	\$33,751	YES	\$10,407	\$7,032	\$8,719	8.23%
196	90000130956	SVC8000-OFFICE FURNITURE	J139	10/01/13	120	\$32,844	\$0	\$32,844	YES	\$10,127	\$6,843	\$8,485	8.23%
197	90000131807	SVC8000-OFFICE EQUIPMENT	J139	10/01/13	120	\$81,731	\$0	\$81,731	YES	\$25,201	\$17,027	\$21,114	8.23%
198	90000131767	SVC8000-OFFICE FURNITURE	J063	11/01/13	120	\$11,355	\$0	\$11,355	YES	\$3,596	\$2,460	\$3,028	8.23%
199	90000133949	SVC8000-OFFICE EQUIPMENT	J063	11/01/13	120	\$6,396	\$0	\$6,396	YES	\$2,025	\$1,386	\$1,706	8.23%
200	90000134274	SVC8000-OFFICE FURNITURE	J139	02/01/14	120	\$2,444	\$0	\$2,444	YES	\$835	\$591	\$713	8.23%
201	90000140593	SVC8000-OFFICE EQUIPMENT	J139	02/01/14	120	\$54,909	\$0	\$54,909	YES	\$18,761	\$13,270	\$16,015	8.23%
202	90000103771	SVC8000-PC & MISC COMPUTER EQUIPMENT	G012	04/01/14	120	\$241,230	\$0	\$241,230	YES	\$62,318	\$74,379	\$68,336	8.23%
203	90000140593	SVC8000-OFFICE FURNITURE	J139	07/01/14	120	\$45,242	\$0	\$45,242	YES	\$17,343	\$12,819	\$15,081	8.23%
204	90000111026	SVC8000-PC & MISC COMPUTER EQUIPMENT	G012	08/01/14	120	\$86,459	\$0	\$86,459	YES	\$33,863	\$25,217	\$29,540	8.23%
205	90000128241	SVC8000-OFFICE FURNITURE	J139	08/01/14	120	\$706,421	\$0	\$706,421	YES	\$276,682	\$206,040	\$241,361	8.23%
206	90000140143	SVC8000-OFFICE EQUIPMENT	G012	08/01/14	120	\$274,180	\$0	\$274,180	YES	\$107,387	\$79,969	\$95,678	8.23%
207	90000099327	SVC8000-OFFICE FURNITURE	G012	10/01/14	120	\$45,050	\$0	\$45,050	YES	\$18,296	\$13,891	\$16,143	8.23%
208	90000111311	SVC8000-OFFICE EQUIPMENT	G012	10/01/14	120	\$44,636	\$0	\$44,636	YES	\$18,226	\$13,763	\$15,995	8.23%
209	90000143624	SVC8000-OFFICE FURNITURE	J063	11/01/14	120	\$27,341	\$0	\$27,341	YES	\$11,292	\$8,658	\$10,025	8.23%
210	90000146687	SVC8000-OFFICE EQUIPMENT	J139	12/01/14	120	\$18,483	\$0	\$18,483	YES	\$7,855	\$6,007	\$6,931	8.23%
211	90000130716	SVC8000-PC & MISC COMPUTER EQUIPMENT	G012	03/01/15	120	\$1,483,732	\$0	\$1,483,732	YES	\$667,679	\$519,306	\$593,493	8.23%
212	90000130716	SVC8000-PC & MISC COMPUTER EQUIPMENT	J139	03/01/15	120	\$225,882	\$0	\$225,882	YES	\$90,353	\$79,059	\$90,353	8.23%
213	90000133046	SVC8000-PC & MISC COMPUTER EQUIPMENT	J063	03/01/15	120	\$1,385,615	\$0	\$1,385,615	YES	\$623,527	\$484,965	\$554,246	8.23%
214	90000141980	SVC8000-OFFICE FURNITURE	J139	03/01/15	120	\$102,993	\$0	\$102,993	YES	\$49,780	\$39,481	\$44,630	8.23%
215	90000146788	SVC8000-PC & MISC COMPUTER EQUIPMENT	G012	08/01/15	120	\$148,052	\$0	\$148,052	YES	\$72,792	\$57,987	\$65,389	8.23%
216	90000133467	SVC8000-OFFICE FURNITURE	J139	11/01/15	120	\$499,067	\$0	\$499,067	YES	\$257,851	\$207,945	\$232,898	8.23%
217	90000150219	SVC8000-PC & MISC COMPUTER EQUIPMENT	G012	11/01/15	120	\$135,118	\$0	\$135,118	YES	\$69,811	\$56,299	\$65,055	8.23%
218	90000141768	SVC8000-PC & MISC COMPUTER EQUIPMENT	J063	08/01/16	120	\$1,674,075	\$0	\$1,674,075	YES	\$990,494	\$823,087	\$906,790	8.23%
219	90000182190	SVC8000-Non-unionized	J063	05/01/17	120	\$3,936,746	\$0	\$3,936,746	YES	\$2,624,497	\$2,230,823	\$2,427,660	8.23%
220	ITXFER00099	Stores Equipment	J063	10/01/07	120	\$5,435	\$0	\$5,435	YES	\$0	\$0	\$0	8.23%
221	ITXFER00099	SVC8000-BINS BUNKERS SHEL VING	J063	07/01/12	120	\$6,600	\$0	\$6,600	YES	\$1,210	\$550	\$880	8.23%
222	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/23	120	\$311	\$0	\$311	NO	\$0	\$0	\$0	8.23%
223	ITXFER00099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	J114	07/01/27	120	\$528	\$0	\$528	NO	\$0	\$0	\$0	8.23%
224	ITXFER00099	SVC8000-YARD LIGHTING	J139	07/01/27	120	\$97	\$0	\$97	YES	\$0	\$0	\$0	8.23%
225	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/28	120	\$1,567	\$0	\$1,567	NO	\$0	\$0	\$0	8.23%
226	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/29	120	\$106,846	\$0	\$106,846	NO	\$0	\$0	\$0	8.23%
227	ITXFER00099	SVC8000-FENCE	J139	07/01/29	120	\$522	\$0	\$522	YES	\$0	\$0	\$0	8.23%
228	ITXFER00099	SVC8000-FENCE	J114	07/01/31	120	\$87	\$0	\$87	NO	\$0	\$0	\$0	8.23%
229	ITXFER00099	SVC8000-YARD LIGHTING	J139	07/01/31	120	\$24	\$0	\$24	YES	\$0	\$0	\$0	8.23%
230	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/32	120	\$2,788	\$0	\$2,788	NO	\$0	\$0	\$0	8.23%
231	ITXFER00099	SVC8000-COMMUNICATION SYSTEM INTRA-SITE	J114	07/01/32	120	\$312	\$0	\$312	NO	\$0	\$0	\$0	8.23%
232	ITXFER00099	SVC8000-FENCE	J114	07/01/35	120	\$2,615	\$0	\$2,615	NO	\$0	\$0	\$0	8.23%
233	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/36	120	\$256	\$0	\$256	NO	\$0	\$0	\$0	8.23%
234	ITXFER00099	SVC8000-BUILDINGS	J139	07/01/36	120	\$3,542	\$0	\$3,542	YES	\$0	\$0	\$0	8.23%
235	ITXFER00099	SVC8000-FENCE	J139	07/01/40	120	\$274	\$0	\$274	NO	\$0	\$0	\$0	8.23%
236	ITXFER00099	SVC8000-FENCE	J139	07/01/40	120	\$129	\$0	\$129	YES	\$0	\$0	\$0	8.23%
237	ITXFER00099	SVC8000-YARD LIGHTING	J114	07/01/41	120	\$383	\$0	\$383	NO	\$0	\$0	\$0	8.23%
238	ITXFER00099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	J114	07/01/41	120	\$833	\$0	\$833	NO	\$0	\$0	\$0	8.23%
239	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/42	120	\$252	\$0	\$252	NO	\$0	\$0	\$0	8.23%
240	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/44	120	\$384	\$0	\$384	NO	\$0	\$0	\$0	8.23%
241	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/45	120	\$92	\$0	\$92	NO	\$0	\$0	\$0	8.23%
242	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/47	120	\$8,724	\$0	\$8,724	NO	\$0	\$0	\$0	8.23%
243	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/48	120	\$1,684	\$0	\$1,684	NO	\$0	\$0	\$0	8.23%
244	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/49	120	\$7,072	\$0	\$7,072	NO	\$0	\$0	\$0	8.23%
245	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/50	120	\$2,007	\$0	\$2,007	NO	\$0	\$0	\$0	8.23%
246	ITXFER00099	SVC8000-LANDSCAPING	J114	07/01/51	120	\$652	\$0	\$652	NO	\$0	\$0	\$0	8.23%
247	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/51	120	\$146	\$0	\$146	NO	\$0	\$0	\$0	8.23%
248	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/52	120	\$1,648	\$0	\$1,648	NO	\$0	\$0	\$0	8.23%
249	ITXFER00099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	J114	07/01/52	120	\$1,855	\$0	\$1,855	NO	\$0	\$0	\$0	8.23%
250	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/53	120	\$322	\$0	\$322	NO	\$0	\$0	\$0	8.23%
251	ITXFER00099	SVC8000-FENCE	J114	07/01/53	120	\$620	\$0	\$620	NO	\$0	\$0	\$0	8.23%
252	ITXFER00099	SVC8000-HVAC SY STEM INTRA-SITE	J114	07/01/53	120	\$1,216	\$0	\$1,216	NO	\$0	\$0	\$0	8.23%
253	ITXFER00099	SVC8000-YARD LIGHTING	J114	07/01/53	120	\$595	\$0	\$595	NO	\$0	\$0	\$0	8.23%
254	ITXFER00099	SVC8000-BUILDINGS	J114	07/01/54	120	\$1,350	\$0	\$1,350	NO	\$0	\$0	\$0	8.23%
255	ITXFER00099	SVC8000-FENCE	J114	07/01/55	120	\$230	\$0	\$230	NO	\$0	\$0	\$0	8.23%
256	ITXFER00099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	J114	07/01/55	120	\$3,012	\$0	\$3,012	NO	\$0	\$0	\$0	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$102	(\$28)	\$74	\$534
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,447	(\$894)	\$2,553	\$16,213
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$718	(\$186)	\$531	\$3,278
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$698	(\$181)	\$517	\$3,284
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,738	(\$451)	\$1,287	\$8,173
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$249	(\$65)	\$184	\$1,135
199	90000133949	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$140	(\$36)	\$104	\$640
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$59	(\$15)	\$43	\$244
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,318	(\$344)	\$974	\$5,491
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,121	(\$1,604)	\$4,517	\$24,123
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,241	(\$326)	\$915	\$4,524
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,431	(\$640)	\$1,791	\$8,646
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$19,864	(\$5,227)	\$14,637	\$70,642
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,710	(\$2,029)	\$5,681	\$27,418
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,329	(\$312)	\$1,017	\$4,505
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,316	(\$309)	\$1,007	\$4,464
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$825	(\$249)	\$576	\$2,734
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$570	(\$135)	\$436	\$1,848
211	90000146690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$48,844	(\$11,661)	\$37,184	\$148,373
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7,436	(\$1,775)	\$5,661	\$22,588
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$45,614	(\$10,800)	\$34,814	\$138,561
214	90000141580	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,673	(\$897)	\$2,776	\$10,299
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,382	(\$1,317)	\$4,065	\$14,805
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$19,167	(\$4,201)	\$14,966	\$49,907
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,189	(\$1,138)	\$4,051	\$13,512
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$74,629	(\$17,026)	\$57,603	\$167,407
219	90000182190	SVC8000	Non-umited	Office Furniture and Equipment	\$199,796	(\$42,722)	\$157,074	\$393,675
220	ITXFER00099	SVC8000	BINS BUNKERS SHEL VING	Stores Equipment	\$0	\$0	\$0	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHEL VING	Stores Equipment	\$72	(\$20)	\$53	\$660
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SF	Structures and Improvements	\$0	\$0	\$0	\$0
224	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SF	Structures and Improvements	\$0	\$0	\$0	\$0
225	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$0	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SF	Structures and Improvements	\$0	\$0	\$0	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	\$0
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SF	Structures and Improvements	\$0	\$0	\$0	\$0
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$0	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	\$0
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SF	Structures and Improvements	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas										Distribution		
Line	Work order	estm't No	Project Description	Account Description	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
193	90000125044	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$1	\$8	3.7985%	\$3	\$20	\$3	\$20
194	90000124284	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$39	\$248	3.7985%	\$97	\$616	\$97	\$615
195	90000124937	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$8	\$52	3.7985%	\$20	\$128	\$20	\$128
196	90000130956	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$8	\$50	3.7985%	\$20	\$125	\$20	\$125
197	90000131807	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$20	\$125	3.7985%	\$49	\$310	\$49	\$310
198	90000131767	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	4.0899%	\$8	\$46	9.6901%	\$18	\$110	\$17	\$110
199	90000133949	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	4.0899%	\$4	\$26	9.6901%	\$10	\$62	\$10	\$62
200	90000124274	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$1	\$4	3.7985%	\$2	\$9	\$1	\$9
201	90000124274	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$15	\$84	3.7985%	\$37	\$209	\$34	\$212
202	90000103771	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$129	\$687	8.3686%	\$378	\$1,912	\$313	\$1,977
203	90000140593	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$14	\$69	3.7985%	\$35	\$172	\$35	\$178
204	9000011026	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$51	\$246	8.3686%	\$150	\$865	\$114	\$871
205	90000128241	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$224	\$1,082	3.7985%	\$556	\$2,683	\$442	\$2,797
206	90000099327	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$162	\$781	8.3686%	\$475	\$2,173	\$362	\$2,287
207	90000099327	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	2.8497%	\$29	\$128	8.3686%	\$85	\$357	\$60	\$382
208	90000113111	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$29	\$127	8.3686%	\$84	\$354	\$60	\$378
209	90000143624	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	4.0899%	\$26	\$112	9.6901%	\$61	\$265	\$45	\$282
210	90000146687	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	1.5316%	\$7	\$28	3.7985%	\$17	\$70	\$12	\$75
211	90000114690	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$1,060	\$4,228	8.3686%	\$3,112	\$11,762	\$2,032	\$12,842
212	90000130716	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$87	\$346	3.7985%	\$215	\$858	\$147	\$926
213	90000133046	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	4.0899%	\$1,420	\$5,667	9.6901%	\$3,365	\$13,427	\$2,294	\$14,498
214	90000141980	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	1.5316%	\$43	\$158	3.7985%	\$105	\$391	\$68	\$429
215	90000146788	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	2.8497%	\$116	\$422	8.3686%	\$340	\$1,174	\$207	\$1,307
216	90000133467	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	2.8497%	\$229	\$764	3.7985%	\$568	\$1,896	\$337	\$2,128
217	90000150219	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	1.5316%	\$115	\$385	8.3686%	\$339	\$1,071	\$193	\$1,218
218	90000141768	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	4.0899%	\$2,356	\$6,847	9.6901%	\$5,582	\$16,222	\$2,978	\$18,825
219	90000182190	SVG8000	Non-unitized	Office Furniture and Equipment	2.8497%	\$4,476	\$11,219	8.3686%	\$13,145	\$31,207	\$6,058	\$38,294
220	1TXFER00099	SVG8000	BINS BUNKERS SHELVING	Shore Equipment	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
221	1TXFER00099	SVG8000	BINS BUNKERS SHELVING	Shore Equipment	4.0899%	\$2	\$27	9.6901%	\$5	\$64	\$9	\$60
222	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
223	1TXFER00099	SVG8000	PAVEMENTS ROADS, WALKS, CURBS (100'S)	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
224	1TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
225	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
226	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
227	1TXFER00099	SVG8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
228	1TXFER00099	SVG8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
229	1TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
230	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
231	1TXFER00099	SVG8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
232	1TXFER00099	SVG8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
233	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
234	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
235	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
236	1TXFER00099	SVG8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
237	1TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
238	1TXFER00099	SVG8000	PAVEMENTS ROADS, WALKS, CURBS (100'S)	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
239	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
240	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
241	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
242	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
243	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
244	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
245	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
246	1TXFER00099	SVG8000	LANDSCAPING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
247	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
248	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
249	1TXFER00099	SVG8000	PAVEMENTS ROADS, WALKS, CURBS (100'S)	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
250	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
251	1TXFER00099	SVG8000	FENCE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
252	1TXFER00099	SVG8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
253	1TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
254	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
255	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
256	1TXFER00099	SVG8000	PAVEMENTS ROADS, WALKS, CURBS (100'S)	Structures and Improvements	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estimat N°	Project Description	Account Description	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
193	90000125044	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$2,225	\$5,336	\$5,336	\$5,336	\$1,458	\$3,878	\$4,881	\$4,357	\$4,091
194	90000124284	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$6,019	\$15,718	\$15,718	\$15,718	\$43,719	\$112,142	\$128,556	\$128,556	\$120,249
195	90000129327	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$1,407.6	\$3,274	\$3,274	\$3,274	\$9,101	\$23,345	\$26,702	\$26,702	\$25,032
196	90000130956	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$1,698	\$3,698	\$3,698	\$3,698	\$8,856	\$22,717	\$26,202	\$26,202	\$24,560
197	90000131807	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$3,487	\$7,906	\$7,906	\$7,906	\$21,039	\$56,531	\$64,704	\$64,704	\$60,617
198	90000131767	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$4,736	\$11,067	\$11,067	\$11,067	\$30,062	\$77,559	\$88,895	\$88,895	\$84,327
199	90000133949	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	41.71%	\$2,608	\$6,230	\$6,230	\$6,230	\$17,725	\$45,010	\$51,691	\$51,691	\$49,091
200	90000124274	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$1,019	\$2,381	\$2,381	\$2,381	\$6,444	\$16,099	\$18,854	\$18,854	\$17,731
201	90000124274	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	41.71%	\$3,482	\$8,490	\$8,490	\$8,490	\$24,196	\$61,449	\$71,812	\$71,812	\$68,894
202	90000103771	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$124.856	\$235.147	\$235.147	\$235.147	\$65.073	\$154.789	\$178,912	\$178,912	\$166,851
203	900001140593	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$317.662	\$44,101	\$44,101	\$44,101	\$12,204	\$32,899	\$32,423	\$32,423	\$30,161
204	90000111026	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$86.459	\$84,729	\$84,729	\$84,729	\$23,323	\$52,596	\$61,242	\$61,242	\$56,919
205	90000128241	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$307.004	\$688,607	\$688,607	\$688,607	\$190,561	\$429,740	\$500,382	\$500,382	\$465,061
206	90000140143	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$119.156	\$267,265	\$267,265	\$267,265	\$73,961	\$166,793	\$194,211	\$194,211	\$180,402
207	9000099327	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$19,578	\$41,640	\$41,640	\$41,640	\$11,687	\$26,655	\$31,160	\$31,160	\$28,907
208	90000113111	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$19,398	\$41,257	\$41,257	\$41,257	\$11,579	\$26,640	\$30,873	\$30,873	\$28,641
209	90000143624	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	43.46%	\$11,882	\$25,271	\$25,271	\$25,271	\$8,793	\$15,949	\$18,683	\$18,683	\$17,316
210	90000146687	SVCS000	OFFICE EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$8,033	\$17,084	\$17,084	\$17,084	\$4,795	\$10,628	\$12,476	\$12,476	\$11,552
211	90000114690	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$644.815	\$1,371,401	\$1,371,401	\$1,371,401	\$384,900	\$816,053	\$964,426	\$964,426	\$890,239
212	90000130716	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$98,166	\$208,780	\$208,780	\$208,780	\$58,597	\$124,235	\$146,823	\$146,823	\$135,529
213	90000133046	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	43.46%	\$602.174	\$1,280,712	\$1,280,712	\$1,280,712	\$359,447	\$762,088	\$900,649	\$900,649	\$831,369
214	90000141980	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	48.32%	\$40,769	\$95,866	\$95,866	\$95,866	\$26,840	\$53,213	\$63,512	\$63,512	\$58,363
215	90000146788	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	48.32%	\$71,542	\$137,807	\$137,807	\$137,807	\$38,582	\$75,260	\$90,065	\$90,065	\$82,662
216	90000133467	SVCS000	OFFICE FURNITURE	Office Furniture and Equipment	84	48.32%	\$24,162	\$44,128	\$44,128	\$44,128	\$12,768	\$24,216	\$29,122	\$29,122	\$26,661
217	90000150219	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	48.32%	\$65,292	\$119,440	\$119,440	\$119,440	\$33,509	\$65,307	\$78,819	\$78,819	\$72,063
218	90000141768	SVCS000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	84	49.95%	\$836.174	\$1,487,139	\$1,487,139	\$1,487,139	\$416,496	\$683,581	\$850,988	\$850,988	\$767,284
219	90000182190	SVCS000	Non-unitized	Office Furniture and Equipment	84	49.95%	\$1,966.342	\$3,321,192	\$3,321,192	\$3,321,192	\$931,385	\$1,312,249	\$1,705,923	\$1,705,923	\$1,509,086
220	ITXPER00099	SVCS000	BINS BUNKERS SHELVING	Stores Equipment	84	46.14%	\$2,507	\$5,435	\$5,435	\$5,435	\$1,485	\$3,950	\$4,435	\$4,435	\$4,245
221	ITXPER00099	SVCS000	BINS BUNKERS SHELVING	Stores Equipment	84	46.14%	\$3,045	\$6,600	\$6,600	\$6,600	\$1,803	\$4,797	\$5,299	\$5,299	\$5,100
222	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$311	\$311	\$311	\$85	\$311	\$311	\$311	\$311
223	ITXPER00099	SVCS000	PAYEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$528	\$528	\$528	\$144	\$528	\$528	\$528	\$528
224	ITXPER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$97	\$97	\$97	\$26	\$97	\$97	\$97	\$97
225	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,567	\$1,567	\$1,567	\$428	\$1,567	\$1,567	\$1,567	\$1,567
226	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$106,846	\$106,846	\$106,846	\$29,190	\$106,846	\$106,846	\$106,846	\$106,846
227	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$522	\$522	\$522	\$143	\$522	\$522	\$522	\$522
228	ITXPER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$87	\$87	\$87	\$24	\$87	\$87	\$87	\$87
229	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$24	\$24	\$24	\$7	\$24	\$24	\$24	\$24
230	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,788	\$2,788	\$2,788	\$762	\$2,788	\$2,788	\$2,788	\$2,788
231	ITXPER00099	SVCS000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	468	0.00%	\$0	\$312	\$312	\$312	\$85	\$312	\$312	\$312	\$312
232	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$256	\$256	\$256	\$71.4	\$256	\$256	\$256	\$256
233	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$3,542	\$3,542	\$3,542	\$968	\$3,542	\$3,542	\$3,542	\$3,542
234	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$274	\$274	\$274	\$75	\$274	\$274	\$274	\$274
235	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$129	\$129	\$129	\$35	\$129	\$129	\$129	\$129
236	ITXPER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$383	\$383	\$383	\$105	\$383	\$383	\$383	\$383
237	ITXPER00099	SVCS000	PAYEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$252	\$252	\$252	\$69	\$252	\$252	\$252	\$252
238	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$384	\$384	\$384	\$105	\$384	\$384	\$384	\$384
239	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$92	\$92	\$92	\$25	\$92	\$92	\$92	\$92
240	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$8,724	\$8,724	\$8,724	\$2,383	\$8,724	\$8,724	\$8,724	\$8,724
241	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,684	\$1,684	\$1,684	\$460	\$1,684	\$1,684	\$1,684	\$1,684
242	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$7,072	\$7,072	\$7,072	\$1,932	\$7,072	\$7,072	\$7,072	\$7,072
243	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,007	\$2,007	\$2,007	\$548	\$2,007	\$2,007	\$2,007	\$2,007
244	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$652	\$652	\$652	\$178	\$652	\$652	\$652	\$652
245	ITXPER00099	SVCS000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$146	\$146	\$146	\$40	\$146	\$146	\$146	\$146
246	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,648	\$1,648	\$1,648	\$450	\$1,648	\$1,648	\$1,648	\$1,648
247	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,855	\$1,855	\$1,855	\$507	\$1,855	\$1,855	\$1,855	\$1,855
248	ITXPER00099	SVCS000	PAYEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$322	\$322	\$322	\$88	\$322	\$322	\$322	\$322
249	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$620	\$620	\$620	\$169	\$620	\$620	\$620	\$620
250	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,216	\$1,216	\$1,216	\$332	\$1,216	\$1,216	\$1,216	\$1,216
251	ITXPER00099	SVCS000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	468	0.00%	\$0	\$595	\$595	\$595	\$163	\$595	\$595	\$595	\$595
252	ITXPER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$1,350	\$1,350	\$1,350	\$369	\$1,350	\$1,350	\$1,350	\$1,350
253	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$230	\$230	\$230	\$63	\$230	\$230	\$230	\$230
254	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$3,012	\$3,012	\$3,012	\$823	\$3,012	\$3,012	\$3,012	\$3,012
255	ITXPER00099	SVCS000	PAYEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0								
256	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0								

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32% 8.23%

Line	Work order	estment N°	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,118	\$340	\$28
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$32,852	\$10,867	\$894
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$6,839	\$2,262	\$186
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,655	\$2,201	\$181
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$16,561	\$5,478	\$451
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,275	\$787	\$65
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,281	\$443	\$36
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$473	\$186	\$15
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$10,626	\$4,180	\$344
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$45,584	\$19,489	\$1,604
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$8,240	\$3,964	\$326
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,550	\$7,773	\$640
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$127,055	\$63,506	\$5,227
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$49,313	\$24,648	\$2,029
207	90000099327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$7,897	\$3,789	\$312
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$7,825	\$3,754	\$309
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,731	\$2,362	\$194
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$3,156	\$1,639	\$135
211	9000014690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$243,213	\$141,687	\$11,661
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$37,027	\$21,570	\$1,775
213	90000130446	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$277,140	\$132,317	\$10,890
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$15,945	\$10,895	\$897
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$22,583	\$15,999	\$1,317
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$72,717	\$51,061	\$4,201
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$19,688	\$13,822	\$1,138
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$209,622	\$206,874	\$17,026
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	\$412,482	\$519,103	\$42,722
220	1TXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$1,285	\$0	\$0
221	1TXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$1,563	\$240	\$20
222	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$85	\$0	\$0
223	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$144	\$0	\$0
224	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$26	\$0	\$0
225	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$428	\$0	\$0
226	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$29,190	\$0	\$0
227	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$143	\$0	\$0
228	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$24	\$0	\$0
229	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$7	\$0	\$0
230	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$762	\$0	\$0
231	1TXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$85	\$0	\$0
232	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$714	\$0	\$0
233	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$70	\$0	\$0
234	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$968	\$0	\$0
235	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$75	\$0	\$0
236	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$35	\$0	\$0
237	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$105	\$0	\$0
238	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$227	\$0	\$0
239	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$69	\$0	\$0
240	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$105	\$0	\$0
241	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$25	\$0	\$0
242	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$2,383	\$0	\$0
243	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$460	\$0	\$0
244	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,932	\$0	\$0
245	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$548	\$0	\$0
246	1TXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	\$178	\$0	\$0
247	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$40	\$0	\$0
248	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$450	\$0	\$0
249	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$507	\$0	\$0
250	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$88	\$0	\$0
251	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$169	\$0	\$0
252	1TXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$332	\$0	\$0
253	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$163	\$0	\$0
254	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$569	\$0	\$0
255	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$63	\$0	\$0
256	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$823	\$0	\$0

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 8.2300%

Line	Work order	estmt N°	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
257	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$36,498	\$0	\$36,498	NO	\$0	\$0	\$0	8.23%
258	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/56	120	\$257	\$0	\$257	NO	\$0	\$0	\$0	8.23%
259	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/56	120	\$2,726	\$0	\$2,726	NO	\$0	\$0	\$0	8.23%
260	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$6,158	\$0	\$6,158	NO	\$0	\$0	\$0	8.23%
261	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/56	120	\$799	\$0	\$799	NO	\$0	\$0	\$0	8.23%
262	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/57	120	\$5,087	\$0	\$5,087	NO	\$0	\$0	\$0	8.23%
263	ITXFER0099	SVC8000-DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J114	07/01/57	120	\$4,642	\$0	\$4,642	NO	\$0	\$0	\$0	8.23%
264	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/57	120	\$1,879	\$0	\$1,879	NO	\$0	\$0	\$0	8.23%
265	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/58	120	\$300	\$0	\$300	NO	\$0	\$0	\$0	8.23%
266	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/58	120	\$3,250	\$0	\$3,250	NO	\$0	\$0	\$0	8.23%
267	ITXFER0099	SVC8000-WATER SUPPLY SYSTEM	Structures and Improvements	J114	07/01/59	120	\$1,461	\$0	\$1,461	NO	\$0	\$0	\$0	8.23%
268	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$125	\$0	\$125	NO	\$0	\$0	\$0	8.23%
269	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$564	\$0	\$564	NO	\$0	\$0	\$0	8.23%
270	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$2,743	\$0	\$2,743	NO	\$0	\$0	\$0	8.23%
271	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/60	120	\$2,238	\$0	\$2,238	NO	\$0	\$0	\$0	8.23%
272	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/61	120	\$1,182	\$0	\$1,182	NO	\$0	\$0	\$0	8.23%
273	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J139	07/01/61	120	\$342	\$0	\$342	YES	\$0	\$0	\$0	8.23%
274	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/62	120	\$8,563	\$0	\$8,563	NO	\$0	\$0	\$0	8.23%
275	ITXFER0099	SVC8000-LANDSCAPING	Structures and Improvements	J114	07/01/62	120	\$968	\$0	\$968	NO	\$0	\$0	\$0	8.23%
276	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/62	120	\$25,306	\$0	\$25,306	NO	\$0	\$0	\$0	8.23%
277	ITXFER0099	SVC8000-YARD LIGHTING	Structures and Improvements	J114	07/01/62	120	\$235	\$0	\$235	NO	\$0	\$0	\$0	8.23%
278	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J139	07/01/62	120	\$1,738	\$0	\$1,738	YES	\$0	\$0	\$0	8.23%
279	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/64	120	\$910	\$0	\$910	NO	\$0	\$0	\$0	8.23%
280	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/64	120	\$2,098	\$0	\$2,098	NO	\$0	\$0	\$0	8.23%
281	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/64	120	\$1,154	\$0	\$1,154	NO	\$0	\$0	\$0	8.23%
282	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/64	120	\$1,028	\$0	\$1,028	NO	\$0	\$0	\$0	8.23%
283	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/65	120	\$555	\$0	\$555	NO	\$0	\$0	\$0	8.23%
284	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/65	120	\$2,310	\$0	\$2,310	NO	\$0	\$0	\$0	8.23%
285	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/66	120	\$261	\$0	\$261	NO	\$0	\$0	\$0	8.23%
286	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/66	120	\$1,566	\$0	\$1,566	NO	\$0	\$0	\$0	8.23%
287	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J139	07/01/67	120	\$47,478	\$0	\$47,478	NO	\$0	\$0	\$0	8.23%
288	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/67	120	\$3,214	\$0	\$3,214	YES	\$0	\$0	\$0	8.23%
289	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/68	120	\$61	\$0	\$61	NO	\$0	\$0	\$0	8.23%
290	ITXFER0099	SVC8000-LANDSCAPING	Structures and Improvements	J114	07/01/69	120	\$663	\$0	\$663	NO	\$0	\$0	\$0	8.23%
291	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/69	120	\$1,217	\$0	\$1,217	NO	\$0	\$0	\$0	8.23%
292	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J139	07/01/69	120	\$9,589	\$0	\$9,589	YES	\$0	\$0	\$0	8.23%
293	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J139	07/01/71	120	\$125	\$0	\$125	YES	\$0	\$0	\$0	8.23%
294	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/73	120	\$1,986	\$0	\$1,986	NO	\$0	\$0	\$0	8.23%
295	ITXFER0099	SVC8000-LANDSCAPING	Structures and Improvements	J139	07/01/73	120	\$4,166	\$0	\$4,166	YES	\$0	\$0	\$0	8.23%
296	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/74	120	\$15,612	\$0	\$15,612	NO	\$0	\$0	\$0	8.23%
297	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/74	120	\$26,136	\$0	\$26,136	NO	\$0	\$0	\$0	8.23%
298	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/74	120	\$4,896	\$0	\$4,896	NO	\$0	\$0	\$0	8.23%
299	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$899	\$0	\$899	NO	\$0	\$0	\$0	8.23%
300	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$39,717	\$0	\$39,717	NO	\$0	\$0	\$0	8.23%
301	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 \$	Structures and Improvements	J114	07/01/78	120	\$23,097	\$0	\$23,097	NO	\$0	\$0	\$0	8.23%
302	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/78	120	\$82,461	\$0	\$82,461	YES	\$0	\$0	\$0	8.23%
303	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J135	07/01/78	120	\$5,000	\$0	\$5,000	YES	\$0	\$0	\$0	8.23%
304	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/78	120	\$2,000	\$0	\$2,000	YES	\$0	\$0	\$0	8.23%
305	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/79	120	\$8,192	\$0	\$8,192	YES	\$0	\$0	\$0	8.23%
306	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J139	07/01/79	120	\$925	\$0	\$925	YES	\$0	\$0	\$0	8.23%
307	ITXFER0099	SVC8000-YARD LIGHTING	Structures and Improvements	J139	07/01/79	120	\$1,748	\$0	\$1,748	YES	\$0	\$0	\$0	8.23%
308	ITXFER0099	SVC8000-HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/80	120	\$5,738	\$0	\$5,738	YES	\$0	\$0	\$0	8.23%
309	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/81	120	\$512	\$0	\$512	NO	\$0	\$0	\$0	8.23%
310	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/82	120	\$9,487	\$0	\$9,487	NO	\$0	\$0	\$0	8.23%
311	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/84	120	\$62,345	\$0	\$62,345	NO	\$0	\$0	\$0	8.23%
312	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/85	120	\$17,041	\$0	\$17,041	YES	\$0	\$0	\$0	8.23%
313	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/86	120	\$50,918	\$0	\$50,918	NO	\$0	\$0	\$0	8.23%
314	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/86	120	\$67,112	\$0	\$67,112	YES	\$0	\$0	\$0	8.23%
315	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$4,934	\$0	\$4,934	NO	\$0	\$0	\$0	8.23%
316	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$6,927	\$0	\$6,927	NO	\$0	\$0	\$0	8.23%
317	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/87	120	\$23,139	\$0	\$23,139	YES	\$0	\$0	\$0	8.23%
318	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/88	120	\$2,676	\$0	\$2,676	NO	\$0	\$0	\$0	8.23%
319	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/90	120	\$45,270	\$0	\$45,270	NO	\$0	\$0	\$0	8.23%
320	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/91	120	\$79,673	\$0	\$79,673	NO	\$0	\$0	\$0	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
257	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$337	\$337	\$0
258	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$2	\$2	\$0
259	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$25	\$25	\$0
260	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$57	\$57	\$0
261	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$7	\$7	\$0
262	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$47	\$47	\$0
263	ITXFER0099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	\$43	\$43	\$0
264	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$17	\$17	\$0
265	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3	\$3	\$0
266	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$30	\$30	\$0
267	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$13	\$13	\$0
268	ITXFER0099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$0	\$1	\$1	\$0
269	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$5	\$5	\$0
270	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$25	\$25	\$0
271	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$21	\$21	\$0
272	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$11	\$11	\$0
273	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$3	\$3	\$0
274	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$79	\$79	\$0
275	ITXFER0099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$9	\$9	\$0
276	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$233	\$233	\$0
277	ITXFER0099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$2	\$2	\$0
278	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$16	\$16	\$0
279	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$8	\$8	\$0
280	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$19	\$19	\$0
281	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$11	\$11	\$0
282	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$9	\$9	\$0
283	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$5	\$5	\$0
284	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$21	\$21	\$0
285	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$2	\$2	\$0
286	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$14	\$14	\$0
287	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$438	\$438	\$0
288	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$30	\$30	\$0
289	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$1	\$0
290	ITXFER0099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$6	\$6	\$0
291	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$11	\$11	\$0
292	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$88	\$88	\$0
293	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$1	\$1	\$0
294	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$18	\$18	\$0
295	ITXFER0099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$38	\$38	\$0
296	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$144	\$144	\$0
297	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$241	\$241	\$0
298	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$45	\$45	\$0
299	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$8	\$8	\$0
300	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$366	\$366	\$0
301	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$213	\$213	\$0
302	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$761	\$761	\$0
303	ITXFER0099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	\$46	\$46	\$0
304	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$18	\$18	\$0
305	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$76	\$76	\$0
306	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$9	\$9	\$0
307	ITXFER0099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$16	\$16	\$0
308	ITXFER0099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$53	\$53	\$0
309	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$5	\$5	\$0
310	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$88	\$88	\$0
311	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$575	\$575	\$0
312	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1,080	\$1,080	\$0
313	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$470	\$470	\$0
314	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$6,191	\$6,191	\$0
315	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$46	\$46	\$0
316	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$64	\$64	\$0
317	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$213	\$213	\$0
318	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$25	\$25	\$0
319	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$418	\$418	\$0
320	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$735	\$735	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas											Distribution	
Line	Work order	estm't No	Project Description	Account Description	Test Year NECO G	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
257	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$21	\$0	0.0000%	\$0	\$0	\$0	\$0
258	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
259	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
260	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$4	\$0	0.0000%	\$0	\$0	\$0	\$0
261	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
262	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
263	ITXPER00099	SVCS8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	62.600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
264	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
265	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
266	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
267	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
268	ITXPER00099	SVCS8000	WATER SUPPLY SYSTEM	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
269	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
270	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
271	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
272	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
273	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
274	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$5	\$0	0.0000%	\$0	\$0	\$0	\$0
275	ITXPER00099	SVCS8000	LANDSCAPING	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
276	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$15	\$0	0.0000%	\$0	\$0	\$0	\$0
277	ITXPER00099	SVCS8000	YARD LIGHTING	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
278	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
279	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
280	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
281	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
282	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
283	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
284	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
285	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
286	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
287	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$27	\$0	0.0000%	\$0	\$0	\$0	\$0
288	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
289	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
290	ITXPER00099	SVCS8000	LANDSCAPING	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
291	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
292	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$3	\$0	\$0	\$3
293	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	1.5316%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
294	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
295	ITXPER00099	SVCS8000	LANDSCAPING	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$1
296	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	62.600%	\$9	\$0	0.0000%	\$0	\$0	\$0	\$0
297	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$15	\$0	0.0000%	\$0	\$0	\$0	\$0
298	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
299	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0
300	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$23	\$0	0.0000%	\$0	\$0	\$0	\$0
301	ITXPER00099	SVCS8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	62.600%	\$13	\$0	0.0000%	\$0	\$0	\$0	\$0
302	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.6673%	\$13	\$0	3.3927%	\$26	\$0	\$4	\$22
303	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0	\$1
304	ITXPER00099	SVCS8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$1	\$0	\$0	\$1
305	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$3	\$0	\$0	\$2
306	ITXPER00099	SVCS8000	FENCE	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
307	ITXPER00099	SVCS8000	YARD LIGHTING	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1
308	ITXPER00099	SVCS8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0	\$2
309	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
310	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$5	\$0	0.0000%	\$0	\$0	\$0	\$0
311	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$36	\$0	0.0000%	\$0	\$0	\$0	\$0
312	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.6673%	\$18	\$0	3.3927%	\$37	\$0	\$5	\$32
313	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$29	\$0	0.0000%	\$0	\$0	\$0	\$0
314	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.6673%	\$103	\$0	3.3927%	\$210	\$0	\$29	\$181
315	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0
316	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$4	\$0	0.0000%	\$0	\$0	\$0	\$0
317	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	1.6673%	\$4	\$0	3.3927%	\$7	\$0	\$1	\$6
318	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$2	\$0	0.0000%	\$0	\$0	\$0	\$0
319	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$26	\$0	0.0000%	\$0	\$0	\$0	\$0
320	ITXPER00099	SVCS8000	BUILDINGS	Structures and Improvements	62.600%	\$46	\$0	0.0000%	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 09/01/20 08/31/21 27.32%

Line	Work order	estimat Nt	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
257	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$21,057	\$21,993	\$21,525	\$5,881	\$36,498	\$36,498	\$36,498
258	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,148	\$1,145	\$1,145	\$41	\$257	\$257	\$257
259	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$1,573	\$1,643	\$1,608	\$439	\$2,726	\$2,726	\$2,726
260	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$3,553	\$3,711	\$3,632	\$992	\$6,158	\$6,158	\$6,158
261	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$4,461	\$4,482	\$4,471	\$129	\$799	\$799	\$799
262	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,935	\$3,066	\$3,000	\$820	\$5,087	\$5,087	\$5,087
263	ITXPER00099	SVCS000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	468	0.00%	\$0	\$2,678	\$2,797	\$2,738	\$748	\$4,642	\$4,642	\$4,642
264	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$1,084	\$1,132	\$1,108	\$303	\$1,879	\$1,879	\$1,879
265	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,173	\$1,181	\$1,177	\$48	\$300	\$300	\$300
266	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,875	\$1,958	\$1,917	\$524	\$3,250	\$3,250	\$3,250
267	ITXPER00099	SVCS000	WATER SUPPLY SYSTEM	Structures and Improvements	468	0.00%	\$0	\$843	\$880	\$862	\$235	\$1,461	\$1,461	\$1,461
268	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$325	\$340	\$333	\$91	\$564	\$564	\$564
269	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,827	\$1,853	\$1,840	\$442	\$2,743	\$2,743	\$2,743
270	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$682	\$712	\$697	\$190	\$1,182	\$1,182	\$1,182
271	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$1,977	\$2,066	\$2,011	\$555	\$3,342	\$3,342	\$3,342
272	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$4,400	\$5,160	\$5,050	\$1,380	\$8,563	\$8,563	\$8,563
274	ITXPER00099	SVCS000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$558	\$583	\$571	\$156	\$968	\$968	\$968
275	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$14,599	\$15,248	\$14,924	\$4,077	\$25,306	\$25,306	\$25,306
276	ITXPER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$135	\$141	\$138	\$38	\$235	\$235	\$235
277	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,035	\$1,047	\$1,025	\$280	\$1,738	\$1,738	\$1,738
278	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$525	\$548	\$536	\$147	\$910	\$910	\$910
279	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$1,210	\$1,264	\$1,237	\$338	\$2,098	\$2,098	\$2,098
281	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$666	\$695	\$681	\$186	\$1,154	\$1,154	\$1,154
282	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$593	\$620	\$607	\$166	\$1,028	\$1,028	\$1,028
283	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$334	\$327	\$327	\$89	\$555	\$555	\$555
284	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$1,333	\$1,392	\$1,363	\$372	\$2,310	\$2,310	\$2,310
285	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$944	\$1,157	\$1,154	\$42	\$261	\$261	\$261
286	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,501	\$1,594	\$1,566	\$156	\$1,566	\$1,566	\$1,566
287	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$27,391	\$28,608	\$28,000	\$7,650	\$47,478	\$47,478	\$47,478
288	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,854	\$1,936	\$1,895	\$518	\$3,214	\$3,214	\$3,214
289	ITXPER00099	SVCS000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$35	\$37	\$36	\$10	\$61	\$61	\$61
290	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$383	\$400	\$391	\$107	\$663	\$663	\$663
291	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$702	\$733	\$718	\$196	\$1,217	\$1,217	\$1,217
292	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$5,532	\$5,778	\$5,655	\$1,545	\$9,589	\$9,589	\$9,589
293	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$72	\$75	\$74	\$20	\$125	\$125	\$125
294	ITXPER00099	SVCS000	LANDSCAPING	Structures and Improvements	468	0.00%	\$0	\$1,146	\$1,197	\$1,171	\$320	\$1,986	\$1,986	\$1,986
295	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$2,403	\$2,510	\$2,457	\$671	\$4,166	\$4,166	\$4,166
297	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$15,078	\$15,748	\$15,413	\$4,211	\$26,136	\$26,136	\$26,136
298	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,824	\$2,950	\$2,887	\$789	\$4,896	\$4,896	\$4,896
299	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$519	\$542	\$530	\$145	\$899	\$899	\$899
300	ITXPER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	\$0	\$22,514	\$23,932	\$23,423	\$6,399	\$39,717	\$39,717	\$39,717
301	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$13,325	\$13,917	\$13,621	\$3,721	\$23,097	\$23,097	\$23,097
302	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$47,574	\$49,688	\$48,631	\$13,286	\$82,461	\$82,461	\$82,461
303	ITXPER00099	SVCS000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	468	0.00%	\$0	\$2,885	\$3,013	\$2,949	\$806	\$5,000	\$5,000	\$5,000
304	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,154	\$1,205	\$1,179	\$322	\$2,000	\$2,000	\$2,000
305	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$4,726	\$4,936	\$4,831	\$1,320	\$8,192	\$8,192	\$8,192
306	ITXPER00099	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	\$0	\$534	\$557	\$546	\$149	\$925	\$925	\$925
307	ITXPER00099	SVCS000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	468	0.00%	\$0	\$1,009	\$1,053	\$1,031	\$282	\$1,748	\$1,748	\$1,748
308	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$3,310	\$3,457	\$3,384	\$924	\$5,738	\$5,738	\$5,738
309	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$296	\$309	\$302	\$85	\$512	\$512	\$512
310	ITXPER00099	SVCS000	FENCE	Structures and Improvements	468	0.00%	\$0	\$5,473	\$5,716	\$5,595	\$1,529	\$9,487	\$9,487	\$9,487
311	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$35,968	\$37,567	\$36,767	\$10,045	\$62,345	\$62,345	\$62,345
312	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$67,524	\$70,525	\$69,024	\$18,857	\$117,041	\$117,041	\$117,041
313	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$29,376	\$30,681	\$30,028	\$8,204	\$50,918	\$50,918	\$50,918
314	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$387,186	\$404,394	\$395,790	\$108,130	\$671,122	\$671,122	\$671,122
315	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$2,846	\$2,973	\$2,910	\$795	\$4,934	\$4,934	\$4,934
316	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$3,996	\$4,174	\$4,085	\$1,116	\$6,927	\$6,927	\$6,927
317	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$13,349	\$13,943	\$13,646	\$3,728	\$23,139	\$23,139	\$23,139
318	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$1,544	\$1,613	\$1,578	\$431	\$2,676	\$2,676	\$2,676
319	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$26,118	\$27,278	\$26,698	\$7,294	\$45,270	\$45,270	\$45,270
320	ITXPER00099	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	\$0	\$45,965	\$48,008	\$46,986	\$12,837	\$79,673	\$79,673	\$79,673

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32%

8.23%

Line	Work order	estment N°	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,971	(\$4,091)	(\$337)
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$70	(\$29)	(\$2)
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$745	(\$306)	(\$25)
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,682	(\$690)	(\$57)
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$218	(\$90)	(\$7)
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,390	(\$570)	(\$47)
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$1,268	(\$520)	(\$43)
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$513	(\$211)	(\$17)
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$82	(\$34)	(\$3)
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$888	(\$364)	(\$30)
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$599	(\$164)	(\$13)
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$34	(\$14)	(\$1)
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$154	(\$63)	(\$5)
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$749	(\$307)	(\$25)
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$611	(\$251)	(\$21)
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$323	(\$132)	(\$11)
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$93	(\$38)	(\$3)
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,340	(\$960)	(\$79)
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$264	(\$108)	(\$9)
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$6,913	(\$2,836)	(\$233)
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$64	(\$26)	(\$2)
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$475	(\$195)	(\$16)
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$249	(\$102)	(\$8)
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$573	(\$235)	(\$19)
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$315	(\$129)	(\$11)
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$281	(\$115)	(\$9)
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$152	(\$62)	(\$5)
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$631	(\$259)	(\$21)
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$71	(\$29)	(\$2)
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$428	(\$176)	(\$14)
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,971	(\$5,321)	(\$438)
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$878	(\$360)	(\$30)
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17	(\$7)	(\$1)
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$181	(\$74)	(\$6)
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$332	(\$136)	(\$11)
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,620	(\$1,075)	(\$88)
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$34	(\$14)	(\$1)
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$543	(\$223)	(\$18)
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$1,138	(\$467)	(\$38)
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$4,265	(\$1,750)	(\$144)
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$7,140	(\$2,929)	(\$241)
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,337	(\$549)	(\$45)
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$246	(\$101)	(\$8)
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10,851	(\$4,452)	(\$366)
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$6,310	(\$2,589)	(\$213)
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$22,528	(\$9,242)	(\$761)
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$1,566	(\$560)	(\$46)
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$546	(\$224)	(\$18)
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,238	(\$918)	(\$76)
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$253	(\$104)	(\$9)
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$478	(\$196)	(\$16)
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$1,568	(\$643)	(\$53)
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,592	(\$1,063)	(\$88)
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$140	(\$57)	(\$5)
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,033	(\$6,988)	(\$575)
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$31,976	(\$13,188)	(\$1,080)
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$183,351	(\$5,707)	(\$470)
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,348	(\$553)	(\$46)
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,892	(\$76)	(\$64)
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,322	(\$2,593)	(\$213)
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$731	(\$300)	(\$25)
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,568	(\$5,074)	(\$418)
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21,767	(\$8,930)	(\$735)
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements			

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 8.2300%

Line	Work order	estmt N°	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
321	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/91	120	\$45,688	\$0	\$16,688	YES	\$0	\$0	\$0	8.23%
322	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	J135	07/01/91	120	\$116,230	\$0	\$0	YES	\$0	\$0	\$0	8.23%
323	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/92	120	\$240,838	\$0	\$0	NO	\$0	\$0	\$0	8.23%
324	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J139	07/01/92	120	\$32,793	\$0	\$0	YES	\$0	\$0	\$0	8.23%
325	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	J139	07/01/92	120	\$156,322	\$0	\$0	YES	\$0	\$0	\$0	8.23%
326	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/93	120	\$160,122	\$0	\$0	NO	\$0	\$0	\$0	8.23%
327	ITXFER0099	SVC8000-COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/93	120	\$5,337	\$0	\$0	YES	\$0	\$0	\$0	8.23%
328	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/94	120	\$55,103	\$0	\$0	NO	\$0	\$0	\$0	8.23%
329	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/94	120	\$13,154	\$0	\$0	YES	\$0	\$0	\$0	8.23%
330	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J139	07/01/94	120	\$1,633	\$0	\$0	YES	\$0	\$0	\$0	8.23%
331	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/95	120	\$41,066	\$0	\$0	NO	\$0	\$0	\$0	8.23%
332	ITXFER0099	SVC8000-FENCE	Structures and Improvements	J114	07/01/95	120	\$3,926	\$0	\$0	NO	\$0	\$0	\$0	8.23%
333	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/96	120	\$325,522	\$0	\$0	NO	\$0	\$0	\$0	8.23%
334	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J114	07/01/96	120	\$1,637	\$0	\$0	NO	\$0	\$0	\$0	8.23%
335	ITXFER0099	SVC8000-YARD LIGHTING	Structures and Improvements	J114	07/01/96	120	\$5,326	\$0	\$0	NO	\$0	\$0	\$0	8.23%
336	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/96	120	\$89,703	\$0	\$0	YES	\$0	\$0	\$0	8.23%
337	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$171,164	\$0	\$0	NO	\$0	\$0	\$0	8.23%
338	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$1,364	\$0	\$0	NO	\$0	\$0	\$0	8.23%
339	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/97	120	\$410,128	\$0	\$0	YES	\$0	\$0	\$0	8.23%
340	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/98	120	\$629,697	\$0	\$0	YES	\$0	\$0	\$0	8.23%
341	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/99	120	\$109,547	\$0	\$0	NO	\$0	\$0	\$0	8.23%
342	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	07/01/00	120	\$3,258	\$0	\$0	NO	\$0	\$0	\$0	8.23%
343	ITXFER0099	SVC8000-SIGNS	Structures and Improvements	J114	07/01/00	120	\$10,643	\$0	\$0	NO	\$0	\$0	\$0	8.23%
344	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	07/01/00	120	\$13,102	\$0	\$0	YES	\$0	\$0	\$0	8.23%
345	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	J135	07/01/00	120	\$23,315	\$0	\$0	YES	\$0	\$0	\$0	8.23%
346	ITXFER0099	SVC8000-SIGNS	Structures and Improvements	J135	07/01/00	120	\$10,643	\$0	\$0	YES	\$0	\$0	\$0	8.23%
347	ITXFER0099	SVC8000-SIGNS	Structures and Improvements	J135	07/01/00	120	\$10,643	\$0	\$0	YES	\$0	\$0	\$0	8.23%
348	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	12/31/01	120	\$773,791	\$0	\$0	NO	\$0	\$0	\$0	8.23%
349	ITXFER0099	SVC8000-LANDSCAPING	Structures and Improvements	J114	12/31/01	120	\$138,328	\$0	\$0	NO	\$0	\$0	\$0	8.23%
350	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	12/31/01	120	\$141,361	\$0	\$0	YES	\$0	\$0	\$0	8.23%
351	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	03/31/02	120	\$37,149	\$0	\$0	YES	\$0	\$0	\$0	8.23%
352	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	04/30/02	120	\$554,929	\$0	\$0	YES	\$0	\$0	\$0	8.23%
353	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	04/30/02	120	\$67,855	\$0	\$0	YES	\$0	\$0	\$0	8.23%
354	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	05/31/02	120	\$30,801	\$0	\$0	YES	\$0	\$0	\$0	8.23%
355	ITXFER0099	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	J139	11/25/02	120	\$1,641	\$0	\$0	YES	\$0	\$0	\$0	8.23%
356	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J063	12/06/02	120	\$34,298	\$0	\$0	YES	\$0	\$0	\$0	8.23%
357	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	12/31/02	120	\$1,250	\$0	\$0	NO	\$0	\$0	\$0	8.23%
358	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	01/31/03	120	\$1,257	\$0	\$0	YES	\$0	\$0	\$0	8.23%
359	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J139	09/21/03	120	\$19,174	\$0	\$0	YES	\$0	\$0	\$0	8.23%
360	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	12/29/03	120	\$63,100	\$0	\$0	NO	\$0	\$0	\$0	8.23%
361	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	12/31/03	120	\$483,123	\$0	\$0	NO	\$0	\$0	\$0	8.23%
362	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J063	03/04/04	120	\$41,145	\$0	\$0	YES	\$0	\$0	\$0	8.23%
363	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J063	05/20/04	120	\$1,280	\$0	\$0	YES	\$0	\$0	\$0	8.23%
364	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	06/14/04	120	\$3,922	\$0	\$0	YES	\$0	\$0	\$0	8.23%
365	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	06/29/04	120	\$4,269	\$0	\$0	YES	\$0	\$0	\$0	8.23%
366	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	09/29/04	120	\$8,971	\$0	\$0	YES	\$0	\$0	\$0	8.23%
367	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	11/10/04	120	\$58	\$0	\$0	YES	\$0	\$0	\$0	8.23%
368	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	11/24/04	120	\$209	\$0	\$0	YES	\$0	\$0	\$0	8.23%
369	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J114	12/10/04	120	\$45,339	\$0	\$0	NO	\$0	\$0	\$0	8.23%
370	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$9,514	\$0	\$0	YES	\$0	\$0	\$0	8.23%
371	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$34,502	\$0	\$0	YES	\$0	\$0	\$0	8.23%
372	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J135	12/30/04	120	\$32,070	\$0	\$0	YES	\$0	\$0	\$0	8.23%
373	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J139	12/31/04	120	\$1,394	\$0	\$0	YES	\$0	\$0	\$0	8.23%
374	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J063	12/31/04	120	\$3,780	\$0	\$0	YES	\$0	\$0	\$0	8.23%
375	ITXFER0099	SVC8000-PLATFORM (EA)	Structures and Improvements	J114	03/30/05	120	\$4,010	\$0	\$0	NO	\$0	\$0	\$0	8.23%
376	ITXFER0099	SVC8000-HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	05/01/05	120	\$9,007	\$0	\$0	YES	\$0	\$0	\$0	8.23%
377	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	05/25/05	120	\$1,570	\$0	\$0	YES	\$0	\$0	\$0	8.23%
378	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	08/08/05	120	\$2,690	\$0	\$0	NO	\$0	\$0	\$0	8.23%
379	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J135	08/11/05	120	\$114,459	\$0	\$0	YES	\$0	\$0	\$0	8.23%
380	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J114	09/06/05	120	\$142,837	\$0	\$0	NO	\$0	\$0	\$0	8.23%
381	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	10/27/05	120	\$8,893	\$0	\$0	YES	\$0	\$0	\$0	8.23%
382	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J135	12/02/05	120	\$6,272	\$0	\$0	YES	\$0	\$0	\$0	8.23%
383	ITXFER0099	SVC8000-SECURITY SYSTEM	Structures and Improvements	J063	12/31/05	120	\$4,315	\$0	\$0	YES	\$0	\$0	\$0	8.23%
384	ITXFER0099	SVC8000-BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$25,000	\$0	\$0	YES	\$0	\$0	\$0	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Repts
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
321	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$421	\$421	\$0
322	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$1,072	\$1,072	\$0
323	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2,222	\$2,222	\$0
324	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$302	\$302	\$0
325	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$1,442	\$1,442	\$0
326	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1,477	\$1,477	\$0
327	ITXFER0099	SVC8000	COMMUNICATION SYSTEM INTRASITE	Structures and Improvements	\$0	\$49	\$49	\$0
328	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$508	\$508	\$0
329	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$121	\$121	\$0
330	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$15	\$15	\$0
331	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$579	\$579	\$0
332	ITXFER0099	SVC8000	FENCE	Structures and Improvements	\$0	\$36	\$36	\$0
333	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3,003	\$3,003	\$0
334	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$15	\$15	\$0
335	ITXFER0099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$49	\$49	\$0
336	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$827	\$827	\$0
337	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1,579	\$1,579	\$0
338	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$13	\$13	\$0
339	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3,783	\$3,783	\$0
340	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$5,809	\$5,809	\$0
341	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1,074	\$1,074	\$0
342	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$34	\$34	\$0
343	ITXFER0099	SVC8000	SIGNS	Structures and Improvements	\$0	\$110	\$110	\$0
344	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$136	\$136	\$0
345	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$242	\$242	\$0
346	ITXFER0099	SVC8000	SIGNS	Structures and Improvements	\$0	\$110	\$110	\$0
347	ITXFER0099	SVC8000	SIGNS	Structures and Improvements	\$0	\$110	\$110	\$0
348	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4,806	\$4,806	\$0
349	ITXFER0099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$859	\$859	\$0
350	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$878	\$878	\$0
351	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$231	\$231	\$0
352	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3,446	\$3,446	\$0
353	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$421	\$421	\$0
354	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$191	\$191	\$0
355	ITXFER0099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$11	\$11	\$0
356	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$224	\$224	\$0
357	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$8	\$8	\$0
358	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$8	\$8	\$0
359	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$131	\$131	\$0
360	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$431	\$431	\$0
361	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3,300	\$3,300	\$0
362	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$281	\$281	\$0
363	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$9	\$9	\$0
364	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$27	\$27	\$0
365	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$29	\$29	\$0
366	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$64	\$64	\$0
367	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0
368	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$1	\$0
369	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$524	\$524	\$0
370	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$68	\$68	\$0
371	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$246	\$246	\$0
372	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$229	\$229	\$0
373	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$10	\$10	\$0
374	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$27	\$27	\$0
375	ITXFER0099	SVC8000	HVAC SYSTEM INTRASITE	Structures and Improvements	\$0	\$29	\$29	\$0
376	ITXFER0099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$0	\$64	\$64	\$0
377	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$11	\$11	\$0
378	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$19	\$19	\$0
379	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$817	\$817	\$0
380	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1,064	\$1,064	\$0
381	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$66	\$66	\$0
382	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$47	\$47	\$0
383	ITXFER0099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$32	\$32	\$0
384	ITXFER0099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$186	\$186	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas										Distribution																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Line	Work order	est	ment No	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Less IFA Salary &	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
						NECO G	NECO G	NECO G						NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estimat Nt	Project Description	Account Description	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
321	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$26,599	\$27,530	\$26,944	\$18,727	\$45,688	\$45,688	\$45,688
322	ITXPER0009	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	0.00%	\$0	\$68,546	\$70,036	\$68,546	\$18,727	\$116,230	\$116,230	\$116,230
323	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$138,945	\$145,120	\$142,033	\$38,803	\$240,838	\$240,838	\$240,838
324	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$18,919	\$19,760	\$19,339	\$5,283	\$32,793	\$32,793	\$32,793
325	ITXPER0009	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	0.00%	\$0	\$90,186	\$94,194	\$92,190	\$25,186	\$156,322	\$156,322	\$156,322
326	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$92,788	\$96,484	\$94,433	\$25,799	\$160,122	\$160,122	\$160,122
327	ITXPER0009	SVCS000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	468	0.00%	0.00%	\$0	\$3,079	\$3,216	\$3,147	\$860	\$5,337	\$5,337	\$5,337
328	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$31,790	\$33,203	\$32,497	\$8,878	\$55,103	\$55,103	\$55,103
329	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$7,589	\$7,926	\$7,757	\$2,119	\$13,154	\$13,154	\$13,154
330	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$942	\$984	\$963	\$263	\$1,633	\$1,633	\$1,633
331	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$23,692	\$24,745	\$24,218	\$6,616	\$41,066	\$41,066	\$41,066
332	ITXPER0009	SVCS000	FENCE	Structures and Improvements	468	0.00%	0.00%	\$0	\$2,265	\$2,366	\$2,316	\$633	\$3,926	\$3,926	\$3,926
333	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%	0.00%	\$0	\$187,801	\$196,148	\$191,975	\$52,447	\$325,522	\$325,522	\$325,522
334	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%	0.00%	\$0	\$945	\$987	\$966	\$264	\$1,637	\$1,637	\$1,637
335	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	0.00%	0.00%	\$0	\$3,079	\$3,209	\$3,141	\$858	\$5,326	\$5,326	\$5,326
336	ITXPER0009	SVCS000	YARD LIGHTING	Structures and Improvements	468	0.00%	0.00%	\$0	\$51,751	\$54,052	\$52,901	\$14,453	\$89,703	\$89,703	\$89,703
337	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$98,749	\$103,137	\$100,943	\$27,578	\$171,164	\$171,164	\$171,164
338	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$82	\$82	\$805	\$220	\$1,364	\$1,364	\$1,364
339	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$236,612	\$247,129	\$241,870	\$66,079	\$410,128	\$410,128	\$410,128
340	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$363,387	\$379,433	\$371,360	\$101,455	\$629,697	\$629,697	\$629,697
341	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$60,391	\$63,200	\$61,796	\$16,883	\$109,547	\$109,547	\$109,547
342	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$1,712	\$1,796	\$1,754	\$479	\$3,258	\$3,258	\$3,258
343	ITXPER0009	SVCS000	SIGNS	Structures and Improvements	468	0.00%	0.00%	\$0	\$5,594	\$5,867	\$5,731	\$1,566	\$10,643	\$10,643	\$10,643
344	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	0.00%	0.00%	\$0	\$6,887	\$7,223	\$7,055	\$1,927	\$13,102	\$13,102	\$13,102
345	ITXPER0009	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	0.00%	0.00%	\$0	\$12,255	\$12,853	\$12,554	\$3,430	\$23,315	\$23,315	\$23,315
346	ITXPER0009	SVCS000	SIGNS	Structures and Improvements	468	0.00%	0.00%	\$0	\$5,594	\$5,867	\$5,731	\$1,566	\$10,643	\$10,643	\$10,643
347	ITXPER0009	SVCS000	SIGNS	Structures and Improvements	468	0.00%	0.00%	\$0	\$5,594	\$5,867	\$5,731	\$1,566	\$10,643	\$10,643	\$10,643
348	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$357,022	\$554,720	\$565,407	\$560,063	\$153,009	\$773,791	\$773,791	\$773,791
349	ITXPER0009	SVCS000	LANDSCAPING	Structures and Improvements	468	46.14%	46.14%	\$63,823	\$99,165	\$101,076	\$100,120	\$27,353	\$138,328	\$138,328	\$138,328
350	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$63,823	\$101,339	\$103,292	\$102,316	\$27,953	\$141,361	\$141,361	\$141,361
351	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$17,140	\$26,632	\$27,145	\$26,888	\$7,346	\$37,149	\$37,149	\$37,149
352	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$256,040	\$397,821	\$405,485	\$401,653	\$109,732	\$554,929	\$554,929	\$554,929
353	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$31,308	\$48,644	\$49,581	\$49,113	\$13,418	\$67,855	\$67,855	\$67,855
354	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$14,211	\$22,081	\$22,506	\$22,293	\$6,091	\$30,801	\$30,801	\$30,801
355	ITXPER0009	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	46.14%	46.14%	\$757	\$1,154	\$1,176	\$1,165	\$318	\$1,641	\$1,641	\$1,641
356	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$15,825	\$24,114	\$24,588	\$24,351	\$6,653	\$34,298	\$34,298	\$34,298
357	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$577	\$879	\$886	\$887	\$242	\$1,280	\$1,280	\$1,280
358	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$580	\$884	\$901	\$892	\$244	\$1,250	\$1,250	\$1,250
359	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$5,847	\$13,216	\$13,481	\$13,349	\$3,647	\$19,174	\$19,174	\$19,174
360	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$43,493	\$44,364	\$43,928	\$43,928	\$12,001	\$63,100	\$63,100	\$63,100
361	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$229,910	\$333,000	\$339,672	\$336,336	\$91,887	\$483,123	\$483,123	\$483,123
362	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$18,984	\$28,560	\$28,928	\$28,644	\$7,826	\$41,145	\$41,145	\$41,145
363	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$591	\$882	\$900	\$891	\$243	\$1,280	\$1,280	\$1,280
364	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$1,809	\$2,703	\$2,757	\$2,730	\$746	\$3,922	\$3,922	\$3,922
365	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$1,970	\$2,943	\$3,002	\$2,972	\$812	\$4,269	\$4,269	\$4,269
366	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$4,139	\$6,059	\$6,183	\$6,121	\$1,672	\$8,971	\$8,971	\$8,971
367	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$27	\$39	\$40	\$40	\$11	\$58	\$58	\$58
368	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$96	\$141	\$144	\$143	\$39	\$209	\$209	\$209
369	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$20,919	\$30,625	\$31,251	\$30,938	\$8,452	\$45,339	\$45,339	\$45,339
370	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$4,390	\$6,426	\$6,558	\$6,492	\$1,774	\$9,514	\$9,514	\$9,514
371	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$15,919	\$23,605	\$23,781	\$23,543	\$6,432	\$34,502	\$34,502	\$34,502
372	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$14,797	\$21,667	\$22,105	\$21,883	\$5,978	\$32,070	\$32,070	\$32,070
373	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$643	\$942	\$961	\$951	\$260	\$1,394	\$1,394	\$1,394
374	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$1,744	\$2,553	\$2,605	\$2,579	\$705	\$3,780	\$3,780	\$3,780
375	ITXPER0009	SVCS000	PLATFORM (EA)	Structures and Improvements	468	46.14%	46.14%	\$1,850	\$2,708	\$2,764	\$2,736	\$747	\$4,010	\$4,010	\$4,010
376	ITXPER0009	SVCS000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	468	46.14%	46.14%	\$4,156	\$6,084	\$6,208	\$6,146	\$1,679	\$9,007	\$9,007	\$9,007
377	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$724	\$1,817	\$1,882	\$1,871	\$293	\$1,570	\$1,570	\$1,570
378	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$1,241	\$1,817	\$1,854	\$1,835	\$251	\$2,690	\$2,690	\$2,690
379	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$52,810	\$77,312	\$78,892	\$78,102	\$21,337	\$114,459	\$114,459	\$114,459
380	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$65,904	\$94,407	\$96,480	\$95,494	\$26,089	\$142,837	\$142,837	\$142,837
381	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$4,103	\$5,884	\$6,007	\$5,946	\$1,624	\$8,893	\$8,893	\$8,893
382	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$2,894	\$4,150	\$4,237	\$4,193	\$1,146	\$6,272	\$6,272	\$6,272
383	ITXPER0009	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	46.14%	\$1,991	\$2,855	\$2,914	\$2,885	\$788	\$4,315	\$4,315	\$4,315
384	ITXPER0009	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	46.14%	\$11,535	\$16,541	\$16,886	\$16,714	\$4,566	\$25,000	\$25,000	\$25,000

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32%

8.23%

Line	Work order	estment N°	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,482	(\$5,121)	(\$421)
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$31,754	(\$13,027)	(\$1,072)
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$65,797	(\$26,994)	(\$2,222)
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,959	(\$3,675)	(\$302)
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$42,707	(\$17,521)	(\$1,442)
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$43,745	(\$17,947)	(\$1,477)
327	ITXFER00099	SVC8000	COMMUNIC ATION SYSTEM INTRA-SITE	Structures and Improvements	\$1,458	(\$598)	(\$49)
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$15,054	(\$6,176)	(\$508)
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,594	(\$1,474)	(\$121)
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$446	(\$183)	(\$15)
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11,219	(\$4,603)	(\$379)
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,073	(\$440)	(\$36)
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$88,933	(\$36,485)	(\$3,003)
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$447	(\$184)	(\$15)
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$1,455	(\$597)	(\$49)
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$24,507	(\$10,054)	(\$827)
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$46,762	(\$19,184)	(\$1,579)
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$373	(\$153)	(\$13)
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,047	(\$45,968)	(\$3,783)
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,033	(\$70,578)	(\$5,809)
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29,928	(\$13,046)	(\$1,074)
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$890	(\$411)	(\$34)
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$2,908	(\$1,342)	(\$110)
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,579	(\$1,652)	(\$136)
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$6,370	(\$2,940)	(\$242)
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$2,908	(\$1,342)	(\$110)
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$2,908	(\$1,342)	(\$110)
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$211,400	(\$58,391)	(\$4,806)
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$57,791	(\$10,438)	(\$859)
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$38,620	(\$10,667)	(\$878)
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$10,149	(\$2,803)	(\$231)
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$151,607	(\$41,875)	(\$3,446)
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$18,538	(\$5,120)	(\$421)
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$8,415	(\$2,324)	(\$191)
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$448	(\$130)	(\$11)
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9,570	(\$2,718)	(\$224)
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$343	(\$99)	(\$8)
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5238	(\$1,592)	(\$131)
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,239	(\$5,238)	(\$431)
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$131,989	(\$40,102)	(\$3,300)
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11,241	(\$3,415)	(\$281)
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$350	(\$106)	(\$9)
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,071	(\$326)	(\$27)
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,166	(\$354)	(\$29)
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,451	(\$778)	(\$64)
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$16	(\$5)	(\$0)
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$57	(\$18)	(\$1)
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,387	(\$5,955)	(\$324)
369	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,599	(\$826)	(\$68)
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$9,426	(\$2,994)	(\$246)
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$8,761	(\$2,783)	(\$229)
372	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$381	(\$121)	(\$10)
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,033	(\$328)	(\$27)
374	ITXFER00099	SVC8000	PLATHORM (EA)	Structures and Improvements	\$1,095	(\$348)	(\$29)
375	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$2,461	(\$782)	(\$64)
376	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$429	(\$136)	(\$11)
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$745	(\$233)	(\$19)
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$31,270	(\$9,933)	(\$817)
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$59,023	(\$12,944)	(\$1,064)
380	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,430	(\$805)	(\$66)
381	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,714	(\$568)	(\$47)
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,179	(\$391)	(\$32)
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$6,830	(\$2,264)	(\$186)
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements			

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23400%

09/01/20 08/31/21

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
385	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$27,558	\$0	\$17,558	NO	YES	\$0	\$0	\$0	8.23%
386	ITXFER0009	SVC8000-PAYMENTS,ROADS,WALKS,CURBS (100 FT)	Structures and Improvements	J114	01/24/06	120	\$176,599	\$0	\$176,599	NO	YES	\$0	\$0	\$0	8.23%
387	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J139	03/19/06	120	\$17,057	\$0	\$17,057	YES	YES	\$0	\$0	\$0	8.23%
388	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J139	04/18/06	120	\$4,863	\$0	\$4,863	YES	YES	\$0	\$0	\$0	8.23%
389	ITXFER0009	SVC8000-SECURITY SYSTEM	Structures and Improvements	J063	10/01/06	120	(\$84,359)	\$0	(\$84,359)	YES	YES	\$1,707	\$2,143	\$1,925	8.23%
390	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J135	03/01/07	120	\$589,724	\$0	\$589,724	YES	YES	\$0	\$0	\$0	8.23%
391	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J114	06/01/07	120	\$9,874	\$0	\$9,874	NO	YES	\$0	\$0	\$0	8.23%
392	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J135	12/01/07	120	\$6,494	\$0	\$6,494	YES	YES	\$0	\$0	\$0	8.23%
393	ITXFER0009	SVC8000-SECURITY SYSTEM	Structures and Improvements	J135	09/01/08	120	\$566,129	\$0	\$566,129	YES	YES	\$0	\$0	\$0	8.23%
394	ITXFER0009	SVC8000-SECURITY SYSTEM	Structures and Improvements	J139	09/01/08	120	\$9,194	\$0	\$9,194	YES	YES	\$0	\$0	\$0	8.23%
395	ITXFER0009	SVC8000-COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	10/01/08	120	\$1,470	\$0	\$1,470	YES	YES	\$0	\$0	\$0	8.23%
396	ITXFER0009	SVC8000-FLOOR COVERING	Structures and Improvements	J135	10/01/08	120	\$3,836	\$0	\$3,836	YES	YES	\$0	\$0	\$0	8.23%
397	ITXFER0009	SVC8000-LIGHTING FIXTURE	Structures and Improvements	J135	10/01/08	120	\$3,067	\$0	\$3,067	YES	YES	\$0	\$0	\$0	8.23%
398	ITXFER0009	SVC8000-OFFICE FURNITURE	Structures and Improvements	J135	10/01/08	120	\$1,723	\$0	\$1,723	YES	YES	\$0	\$0	\$0	8.23%
399	ITXFER0009	SVC8000-WIRECABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J135	10/01/08	120	\$11,760	\$0	\$11,760	YES	YES	\$0	\$0	\$0	8.23%
400	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J135	05/01/09	120	\$11,559	\$0	\$11,559	YES	YES	\$0	\$0	\$0	8.23%
401	9000092476	SVC8000-BUILDING & ADDITIONS	Structures and Improvements	J063	09/01/09	120	\$807,606	\$0	\$807,606	YES	YES	\$0	\$0	\$0	8.23%
402	9000092476	SVC8000-BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	J063	09/01/09	120	\$1,338,332	\$0	\$1,338,332	YES	YES	\$0	\$0	\$0	8.23%
403	9000092476	SVC8000-BUILDING HEATING&COOLING SYSTEM	Structures and Improvements	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977	YES	YES	\$0	\$0	\$0	8.23%
404	9000092476	SVC8000-CEILING	Structures and Improvements	J063	09/01/09	120	\$945,452	\$0	\$945,452	YES	YES	\$0	\$0	\$0	8.23%
405	9000092476	SVC8000-EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/09	120	\$399,848	\$0	\$399,848	YES	YES	\$0	\$0	\$0	8.23%
406	9000092476	SVC8000-FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	J063	09/01/09	120	\$275,493	\$0	\$275,493	YES	YES	\$0	\$0	\$0	8.23%
407	9000092476	SVC8000-FIRE FIGHTING EQUIPMENT	Structures and Improvements	J063	09/01/09	120	\$262,066	\$0	\$262,066	YES	YES	\$0	\$0	\$0	8.23%
408	9000092476	SVC8000-FLOOR COVERING	Structures and Improvements	J063	09/01/09	120	\$769,521	\$0	\$769,521	YES	YES	\$0	\$0	\$0	8.23%
409	9000092476	SVC8000-PLUMBING SYSTEM (ALL)	Structures and Improvements	J063	09/01/09	120	\$12,346	\$0	\$12,346	YES	YES	\$0	\$0	\$0	8.23%
410	9000092476	SVC8000-ROOF	Structures and Improvements	J063	09/01/09	120	\$28,856	\$0	\$28,856	YES	YES	\$0	\$0	\$0	8.23%
411	9000092476	SVC8000-SECURITY SYSTEM	Structures and Improvements	J063	09/01/09	120	\$358,483	\$0	\$358,483	YES	YES	\$0	\$0	\$0	8.23%
412	9000092476	SVC8000-SIGNS	Structures and Improvements	J063	09/01/09	120	\$427,005	\$0	\$427,005	YES	YES	\$0	\$0	\$0	8.23%
413	9000092476	SVC8000-SOLAR PANELS	Structures and Improvements	J063	09/01/09	120	\$1,003,116	\$0	\$1,003,116	YES	YES	\$0	\$0	\$0	8.23%
414	9000092476	SVC8000-WIRECABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J063	09/01/09	120	\$6,769,025	\$0	\$6,769,025	YES	YES	\$0	\$0	\$0	8.23%
415	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J135	11/01/10	120	\$17,767	\$0	\$17,767	YES	YES	\$296	\$0	\$148	8.23%
416	ITXFER0009	SVC8000-ROOF	Structures and Improvements	J135	12/01/10	120	\$236,493	\$0	\$236,493	YES	YES	\$3,942	\$0	\$1,971	8.23%
417	ITXFER0009	SVC8000-AIR CONDITIONER UNIT (EA)	Structures and Improvements	J139	07/01/11	120	\$33,315	\$0	\$33,315	YES	YES	\$833	\$0	\$416	8.23%
418	ITXFER0009	SVC8000-BATTERY	Structures and Improvements	J139	07/01/11	120	\$47,122	\$0	\$47,122	YES	YES	\$3,927	\$0	\$1,963	8.23%
419	9000098934	SVC8000-Wire & Cable	Structures and Improvements	G012	04/01/12	120	\$10,620	\$0	\$10,620	YES	YES	\$1,682	\$620	\$1,151	8.23%
420	9000102548	SVC8000-FLOOR COVERING	Structures and Improvements	J063	04/01/12	120	\$572,006	\$0	\$572,006	YES	YES	\$90,568	\$33,367	\$61,967	8.23%
421	ITXFER0009	SVC8000-EXTERIOR DOORS & WINDOWS	Structures and Improvements	J114	07/01/12	120	\$7,740	\$0	\$7,740	NO	YES	\$645	\$645	\$1,032	8.23%
422	ITXFER0009	SVC8000-HVAC	Structures and Improvements	J114	07/01/12	120	\$17,134	\$0	\$17,134	NO	YES	\$3,141	\$1,428	\$2,285	8.23%
423	ITXFER0009	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 FT)	Structures and Improvements	J114	07/01/12	120	\$16,176	\$0	\$16,176	NO	YES	\$2,966	\$6,810	\$2,157	8.23%
424	ITXFER0009	SVC8000-STRUCTURE/IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$35,528	\$0	\$35,528	YES	YES	\$68.10	\$3,257	\$5,033	8.23%
425	ITXFER0009	SVC8000-EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	08/01/12	120	\$59,213	\$0	\$59,213	YES	YES	\$11,349	\$5,428	\$8,389	8.23%
426	ITXFER0009	SVC8000-STRUCTURE/IMPROVEMENT	Structures and Improvements	J063	09/01/12	120	\$6,419	\$0	\$6,419	YES	YES	\$1,284	\$642	\$963	8.23%
427	ITXFER0009	SVC8000-BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$367,182	\$0	\$367,182	YES	YES	\$100,975	\$64,257	\$82,616	8.23%
428	9000012455	SVC8000-BUILDING HEATING&COOLING SYSTEM	Structures and Improvements	J139	06/01/13	120	\$27,674	\$0	\$27,674	YES	YES	\$7,610	\$4,843	\$6,227	8.23%
429	9000012456	SVC8000-BUILDING HEATING&COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$9,485	\$0	\$9,485	YES	YES	\$2,608	\$1,660	\$2,134	8.23%
430	9000012456	SVC8000-BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$31,766	\$0	\$31,766	YES	YES	\$8,736	\$5,559	\$7,147	8.23%
431	9000012456	SVC8000-BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$71,411	\$0	\$71,411	YES	YES	\$19,638	\$12,497	\$16,067	8.23%
432	9000012456	SVC8000-FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317	YES	YES	\$7,237	\$4,606	\$5,921	8.23%
433	9000012456	SVC8000-FLOOR COVERING	Structures and Improvements	J139	06/01/13	120	\$20,729	\$0	\$20,729	YES	YES	\$5,700	\$3,628	\$4,664	8.23%
434	9000012456	SVC8000-HVAC	Structures and Improvements	J139	06/01/13	120	\$49,184	\$0	\$49,184	YES	YES	\$13,526	\$8,607	\$11,066	8.23%
435	9000012456	SVC8000-LIGHTING FIXTURE	Structures and Improvements	J139	06/01/13	120	\$33,013	\$0	\$33,013	YES	YES	\$9,078	\$5,777	\$7,428	8.23%
436	9000012456	SVC8000-POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$92,108	\$0	\$92,108	YES	YES	\$25,330	\$16,119	\$20,724	8.23%
437	9000012456	SVC8000-SIGNS	Structures and Improvements	J139	06/01/13	120	\$6,945	\$0	\$6,945	YES	YES	\$1,910	\$1,215	\$1,563	8.23%
438	9000012457	SVC8000-POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$77,874	\$0	\$77,874	YES	YES	\$21,415	\$13,628	\$17,522	8.23%
439	9000012457	SVC8000-HVAC	Structures and Improvements	J139	06/01/13	120	\$1,134	\$0	\$1,134	NO	YES	\$312	\$199	\$255	8.23%
440	9000012457	SVC8000-MISCELLANEOUS ITEMS (EA)	Structures and Improvements	J139	06/01/13	120	\$58,118	\$0	\$58,118	YES	YES	\$15,983	\$10,171	\$13,077	8.23%
441	9000012457	SVC8000-EXTERIOR DOORS & WINDOWS	Structures and Improvements	J135	06/01/13	120	\$11,685	\$0	\$11,685	YES	YES	\$3,213	\$2,045	\$2,629	8.23%
442	9000012457	SVC8000-BUILDING HEATING&COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$1,898	\$0	\$1,898	YES	YES	\$522	\$332	\$427	8.23%
443	9000012457	SVC8000-PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$11,284	\$0	\$11,284	YES	YES	\$3,103	\$1,975	\$2,539	8.23%
444	9000012457	SVC8000-PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$7,336	\$0	\$7,336	YES	YES	\$2,017	\$1,284	\$1,651	8.23%
445	9000012457	SVC8000-FLOOR COVERING	Structures and Improvements	J139	07/01/13	120	\$193,000	\$0	\$193,000	YES	YES	\$54,683	\$35,383	\$45,033	8.23%
446	90000125044	SVC8000-HVAC	Structures and Improvements	J139	10/01/13	120	\$632,461	\$0	\$632,461	YES	YES	\$195,009	\$131,763	\$163,386	8.23%
447	9000012450	SVC8000-HVAC	Structures and Improvements	J139	10/01/13	120	\$332,175	\$0	\$332,175	YES	YES	\$102,421	\$69,203	\$85,812	8.23%
448	9000012452	SVC8000-BOILER (EA)	Structures and Improvements	J139	10/01/13	120	\$13,354	\$0	\$13,354	YES	YES	\$4,118	\$2,782	\$3,450	8.23%
449	9000012484	SVC8000-FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$13,354	\$0	\$13,354	YES	YES	\$4,118	\$2,782	\$3,450	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$205	\$205	\$0
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$0	\$1,316	\$1,316	\$0
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$127	\$127	\$0
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$36	\$36	\$0
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$158	\$45	\$204	(\$436)
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4,578	\$4,578	\$0
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$77	\$77	\$0
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$52	\$52	\$0
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$4,746	\$4,746	\$0
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$77	\$77	\$0
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$12	\$12	\$0
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$0	\$32	\$32	\$0
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$0	\$26	\$26	\$0
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$0	\$14	\$14	\$0
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$0	\$99	\$99	\$0
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$97	\$97	\$0
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$0	\$7,022	\$7,022	\$0
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	\$0	\$11,636	\$11,636	\$0
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$0	\$24,944	\$24,944	\$0
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$0	\$8,220	\$8,220	\$0
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	\$3,476	\$3,476	\$0
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$0	\$2,395	\$2,395	\$0
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$0	\$2,279	\$2,279	\$0
408	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$0	\$6,691	\$6,691	\$0
409	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$0	\$977	\$977	\$0
410	90000092476	SVC8000	ROOF	Structures and Improvements	\$0	\$251	\$251	\$0
411	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$3,117	\$3,117	\$0
412	90000092476	SVC8000	SIGNS	Structures and Improvements	\$0	\$3,713	\$3,713	\$0
413	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$0	\$8,722	\$8,722	\$0
414	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$0	\$58,854	\$58,854	\$0
415	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12	\$157	\$169	\$296
416	ITXFER00099	SVC8000	ROOF	Structures and Improvements	\$162	\$2,085	\$2,248	\$3942
417	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$34	\$201	\$325	\$833
418	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	\$162	\$380	\$542	\$3927
419	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$95	\$73	\$168	\$1,062
420	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,100	\$3,935	\$9,035	\$57,201
421	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$85	\$49	\$134	\$774
422	ITXFER00099	SVC8000	HVAC	Structures and Improvements	\$188	\$108	\$296	\$1,713
423	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$178	\$102	\$280	\$1,618
424	ITXFER00099	SVC8000	STRUCTURE/ IMPROVEMENT	Structures and Improvements	\$414	\$218	\$632	\$3,553
425	ITXFER00099	SVC8000	STRUCTURE/ IMPROVEMENT	Structures and Improvements	\$690	\$363	\$1,053	\$5,921
426	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$79	\$40	\$119	\$642
427	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,799	\$1,968	\$8,767	\$36,718
428	90000124245	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$512	\$148	\$661	\$2,767
429	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$176	\$51	\$226	\$948
430	90000124268	SVC8000	BUILDINGS	Structures and Improvements	\$588	\$170	\$758	\$3,177
431	90000124286	SVC8000	CEILING	Structures and Improvements	\$1,322	\$383	\$1,705	\$7,141
432	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$487	\$141	\$628	\$2,632
433	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$384	\$111	\$495	\$2,073
434	90000124286	SVC8000	HVAC	Structures and Improvements	\$911	\$264	\$1,174	\$4,918
435	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$611	\$177	\$788	\$3,301
436	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$1,706	\$494	\$2,199	\$9,211
437	90000124286	SVC8000	SIGNS	Structures and Improvements	\$129	\$37	\$166	\$695
438	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$1,442	\$417	\$1,859	\$7,787
439	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$21	\$6	\$27	\$113
440	90000124302	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$1,076	\$311	\$1,388	\$5,812
441	90000124307	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$216	\$63	\$279	\$1,168
442	90000126324	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$35	\$10	\$45	\$190
443	90000126325	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$209	\$60	\$269	\$1,128
444	90000128076	SVC8000	FLOOR COVERING	Structures and Improvements	\$3,706	\$998	\$4,704	\$19,304
445	90000125044	SVC8000	HVAC	Structures and Improvements	\$13,447	\$3,128	\$16,575	\$62,246
446	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$7,062	\$1,643	\$8,705	\$33,217
447	90000124252	SVC8000	FLOOR COVERING	Structures and Improvements	\$284	\$66	\$350	\$1,335

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas										Distribution			
Line	Work order	estm	No	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Total			
						NECO G	NECO G	NECO G	NECO G				
						Allocation	Return	Depreciation	Wage Allocator				
385	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	4.0899%	\$8	\$0	9.6901%	\$20	\$0	\$3	\$17
386	1TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	Structures and Improvements	62.600%	\$82	\$0	0.0000%	\$0	\$0	\$0	\$0
387	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.5316%	\$2	\$0	3.7985%	\$5	\$0	\$1	\$4
388	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$1
389	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	Structures and Improvements	4.0899%	\$8	(\$18)	9.6901%	\$20	(\$42)	(\$3)	(\$19)
390	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.6673%	\$76	\$0	3.3927%	\$155	\$0	\$21	\$134
391	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	62.600%	\$5	\$0	0.0000%	\$0	\$0	\$0	\$0
392	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$2	\$0	\$0	\$2
393	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	Structures and Improvements	1.6673%	\$79	\$0	3.3927%	\$161	\$0	\$22	\$139
394	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	Structures and Improvements	1.5316%	\$1	\$0	3.7985%	\$3	\$0	\$0	\$3
395	1TXFER00099	SVG8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$0	\$0	\$0	\$0
396	1TXFER00099	SVG8000	FLOOR COVERING	Structures and Improvements	Structures and Improvements	1.6673%	\$1	\$0	3.3927%	\$1	\$0	\$0	\$1
397	1TXFER00099	SVG8000	LIGHTING FIXTURE	Structures and Improvements	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$0	\$0	\$0	\$0
398	1TXFER00099	SVG8000	OFFICE FURNITURE	Structures and Improvements	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$0	\$0	\$0	\$0
399	1TXFER00099	SVG8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	Structures and Improvements	1.6673%	\$2	\$0	3.3927%	\$3	\$0	\$0	\$3
400	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.6673%	\$2	\$0	3.3927%	\$3	\$0	\$0	\$3
401	9000092476	SVG8000	BUILDING & ADDITIONS	Structures and Improvements	Structures and Improvements	4.0899%	\$287	\$0	9.6901%	\$680	\$0	\$93	\$587
402	9000092476	SVG8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	Structures and Improvements	4.0899%	\$476	\$0	9.6901%	\$1,128	\$0	\$154	\$974
403	9000092476	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	Structures and Improvements	4.0899%	\$1,020	\$0	9.6901%	\$2,417	\$0	\$330	\$2,087
404	9000092476	SVG8000	CEILING	Structures and Improvements	Structures and Improvements	4.0899%	\$336	\$0	9.6901%	\$797	\$0	\$109	\$688
405	9000092476	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	Structures and Improvements	4.0899%	\$142	\$0	9.6901%	\$337	\$0	\$46	\$291
406	9000092476	SVG8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	Structures and Improvements	4.0899%	\$98	\$0	9.6901%	\$232	\$0	\$32	\$300
407	9000092476	SVG8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	Structures and Improvements	4.0899%	\$93	\$0	9.6901%	\$221	\$0	\$30	\$191
408	9000092476	SVG8000	FLOOR COVERING	Structures and Improvements	Structures and Improvements	4.0899%	\$274	\$0	9.6901%	\$648	\$0	\$89	\$560
409	9000092476	SVG8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	Structures and Improvements	4.0899%	\$40	\$0	9.6901%	\$95	\$0	\$13	\$82
410	9000092476	SVG8000	ROOF	Structures and Improvements	Structures and Improvements	4.0899%	\$10	\$0	9.6901%	\$24	\$0	\$3	\$21
411	9000092476	SVG8000	SECURITY SYSTEM	Structures and Improvements	Structures and Improvements	4.0899%	\$127	\$0	9.6901%	\$302	\$0	\$41	\$261
412	9000092476	SVG8000	SIGNS	Structures and Improvements	Structures and Improvements	4.0899%	\$152	\$0	9.6901%	\$360	\$0	\$49	\$311
413	9000092476	SVG8000	SOLAR PANELS	Structures and Improvements	Structures and Improvements	4.0899%	\$357	\$0	9.6901%	\$845	\$0	\$115	\$730
414	9000092476	SVG8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	Structures and Improvements	4.0899%	\$2,407	\$0	9.6901%	\$5,703	\$0	\$779	\$4,924
415	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.6673%	\$3	\$0	3.3927%	\$6	\$10	\$2	\$14
416	1TXFER00099	SVG8000	ROOF	Structures and Improvements	Structures and Improvements	1.6673%	\$37	\$66	3.3927%	\$76	\$134	\$29	\$181
417	1TXFER00099	SVG8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	Structures and Improvements	1.6673%	\$37	\$66	3.3927%	\$76	\$134	\$29	\$181
418	1TXFER00099	SVG8000	BATTERY	Structures and Improvements	Structures and Improvements	1.6673%	\$8	\$0	3.7985%	\$21	\$28	\$5	\$34
419	9000098934	SVG8000	Wire & Cable	Structures and Improvements	Structures and Improvements	1.5316%	\$5	\$30	3.7985%	\$14	\$84	\$13	\$85
420	90000102548	SVG8000	FLOOR COVERING	Structures and Improvements	Structures and Improvements	4.0899%	\$370	\$2,339	9.6901%	\$876	\$5,543	\$877	\$5,542
422	1TXFER00099	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	Structures and Improvements	62.600%	\$8	\$48	0.0000%	\$0	\$0	\$0	\$0
423	1TXFER00099	SVG8000	HVAC	Structures and Improvements	Structures and Improvements	62.600%	\$19	\$107	0.0000%	\$0	\$0	\$0	\$0
424	1TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100'S)	Structures and Improvements	Structures and Improvements	62.600%	\$18	\$101	0.0000%	\$0	\$0	\$0	\$0
425	1TXFER00099	SVG8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	Structures and Improvements	4.0899%	\$26	\$145	9.6901%	\$61	\$344	\$55	\$350
426	1TXFER00099	SVG8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	Structures and Improvements	4.0899%	\$43	\$242	9.6901%	\$102	\$574	\$92	\$584
427	1TXFER00099	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	Structures and Improvements	4.0899%	\$5	\$26	9.6901%	\$12	\$62	\$10	\$64
428	90000124245	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.5316%	\$134	\$562	3.7985%	\$333	\$1,395	\$236	\$1,492
429	90000124256	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	Structures and Improvements	1.5316%	\$10	\$42	3.7985%	\$25	\$105	\$18	\$112
430	90000124268	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	Structures and Improvements	1.6673%	\$4	\$16	3.3927%	\$8	\$32	\$5	\$34
431	90000124286	SVG8000	BUILDINGS	Structures and Improvements	Structures and Improvements	1.5316%	\$12	\$49	3.7985%	\$29	\$121	\$20	\$129
432	90000124286	SVG8000	CEILING	Structures and Improvements	Structures and Improvements	1.5316%	\$26	\$109	3.7985%	\$65	\$271	\$46	\$320
433	90000124286	SVG8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	Structures and Improvements	1.5316%	\$10	\$40	3.7985%	\$24	\$100	\$17	\$107
434	90000124286	SVG8000	FLOOR COVERING	Structures and Improvements	Structures and Improvements	1.5316%	\$8	\$32	3.7985%	\$19	\$79	\$13	\$84
435	90000124286	SVG8000	HVAC	Structures and Improvements	Structures and Improvements	1.5316%	\$18	\$75	3.7985%	\$45	\$187	\$32	\$200
436	90000124286	SVG8000	LIGHTING FIXTURE	Structures and Improvements	Structures and Improvements	1.5316%	\$12	\$51	3.7985%	\$30	\$125	\$21	\$134
437	90000124286	SVG8000	POWER SUPPLY	Structures and Improvements	Structures and Improvements	1.5316%	\$34	\$141	3.7985%	\$84	\$350	\$59	\$374
438	90000124286	SVG8000	SIGNS	Structures and Improvements	Structures and Improvements	1.5316%	\$3	\$11	3.7985%	\$6	\$26	\$4	\$28
439	90000124287	SVG8000	POWER SUPPLY	Structures and Improvements	Structures and Improvements	1.5316%	\$28	\$119	3.7985%	\$71	\$296	\$50	\$316
440	90000124301	SVG8000	HVAC	Structures and Improvements	Structures and Improvements	62.600%	\$2	\$7	0.0000%	\$0	\$0	\$0	\$0
441	90000124302	SVG8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	Structures and Improvements	1.5316%	\$21	\$89	3.7985%	\$53	\$221	\$37	\$236
442	90000124307	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	Structures and Improvements	1.6673%	\$5	\$19	3.3927%	\$9	\$40	\$7	\$42
443	90000126524	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	Structures and Improvements	1.6673%	\$1	\$3	3.3927%	\$2	\$6	\$1	\$7
444	90000126525	SVG8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	Structures and Improvements	1.6673%	\$4	\$19	3.3927%	\$9	\$38	\$6	\$41
445	90000128076	SVG8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	Structures and Improvements	1.6673%	\$3	\$12	3.3927%	\$6	\$25	\$4	\$27
446	90000128076	SVG8000	FLOOR COVERING	Structures and Improvements	Structures and Improvements	1.5316%	\$72	\$296	3.7985%	\$179	\$733	\$125	\$787
447	90000124250	SVG8000	HVAC	Structures and Improvements	Structures and Improvements	1.5316%	\$254	\$969	3.7985%	\$630	\$2,402	\$414	\$2,618
448	90000124252	SVG8000	BOILER (EA)	Structures and Improvements	Structures and Improvements	1.5316%	\$133	\$509	3.7985%	\$331	\$1,262	\$218	\$1,375
449	90000124284	SVG8000	FLOOR COVERING	Structures and Improvements	Structures and Improvements	1.5316%	\$5	\$20	3.7985%	\$13	\$51	\$9	\$55

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

08/31/21

09/01/20

27.32%

08/31/21

09/01/20

Line	Work order	estimat	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
385	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$1,271.5	\$18,234	\$18,614	\$18,424	\$5,033	\$27,558	\$27,558	\$27,558
386	ITXFER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 FT)	Structures and Improvements	468	46.14%	\$81,481	\$116,845	\$119,284	\$118,065	\$32,255	\$176,599	\$176,599	\$176,599
387	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$7,870	\$11,266	\$11,266	\$11,403	\$3,115	\$17,057	\$17,057	\$17,057
388	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$2,444	\$3,274	\$3,284	\$3,251	\$888	\$4,863	\$4,863	\$4,863
389	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	(52,011)	(56,370)	(56,370)	(51,740)	(84,359)	(84,359)	(84,359)	(84,359)
390	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$277,094	\$390,188	\$390,188	\$386,115	\$105,487	\$589,724	\$589,724	\$589,724
391	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$6,533	\$6,397	\$6,465	\$1,766	\$9,874	\$6,494	\$6,494	\$6,494
392	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$2,996	\$4,117	\$4,207	\$1,137	\$6,494	\$6,494	\$6,494	\$6,494
393	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$261,208	\$351,121	\$358,939	\$355,030	\$96,994	\$566,129	\$566,129	\$566,129
394	ITXFER00099	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$5,702	\$5,702	\$5,702	\$5,702	\$9,194	\$9,194	\$9,194	\$9,194
395	ITXFER00099	SVCS000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	468	46.14%	\$678	\$912	\$932	\$922	\$252	\$1,470	\$1,470	\$1,470
396	ITXFER00099	SVCS000	FLOOR COVERING	Structures and Improvements	468	46.14%	\$1,770	\$2,379	\$2,432	\$2,405	\$657	\$3,836	\$3,836	\$3,836
397	ITXFER00099	SVCS000	OFFICE FURNITURE	Structures and Improvements	468	46.14%	\$1,415	\$1,902	\$1,944	\$1,923	\$525	\$3,067	\$3,067	\$3,067
398	ITXFER00099	SVCS000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	468	46.14%	\$795	\$1,068	\$1,092	\$1,080	\$295	\$1,723	\$1,723	\$1,723
399	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$5,426	\$7,294	\$7,456	\$7,375	\$2,015	\$11,760	\$11,760	\$11,760
400	ITXFER00099	SVCS000	BUILDINGS & ADDITIONS	Structures and Improvements	468	46.14%	\$5,333	\$7,169	\$7,328	\$7,249	\$1,980	\$11,559	\$11,559	\$11,559
401	9000092476	SVCS000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	468	46.14%	\$372,623	\$489,734	\$500,887	\$495,311	\$135,319	\$807,606	\$807,606	\$807,606
402	9000092476	SVCS000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	468	46.14%	\$617,496	\$811,568	\$830,051	\$820,809	\$224,245	\$1,338,332	\$1,338,332	\$1,338,332
403	9000092476	SVCS000	CEILING	Structures and Improvements	468	46.14%	\$1,321,725	\$1,739,754	\$1,779,376	\$1,759,565	\$480,713	\$2,868,977	\$2,868,977	\$2,868,977
404	9000092476	SVCS000	CEILING	Structures and Improvements	468	46.14%	\$436,224	\$573,324	\$586,381	\$579,853	\$158,416	\$945,452	\$945,452	\$945,452
405	9000092476	SVCS000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	46.14%	\$184,487	\$242,649	\$247,991	\$245,230	\$66,997	\$399,848	\$399,848	\$399,848
406	9000092476	SVCS000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	468	46.14%	\$127,110	\$167,059	\$170,864	\$168,962	\$46,160	\$275,493	\$275,493	\$275,493
407	9000092476	SVCS000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	468	46.14%	\$120,915	\$158,018	\$162,537	\$160,727	\$43,911	\$262,066	\$262,066	\$262,066
408	9000092476	SVCS000	FLOOR COVERING	Structures and Improvements	468	46.14%	\$355,051	\$466,639	\$477,267	\$471,953	\$128,938	\$769,521	\$769,521	\$769,521
409	9000092476	SVCS000	PLUMBING SYSTEM (ALL)	Structures and Improvements	468	46.14%	\$51,836	\$68,127	\$69,679	\$68,903	\$18,824	\$112,346	\$112,346	\$112,346
410	9000092476	SVCS000	ROOF	Structures and Improvements	468	46.14%	\$17,498	\$21,748	\$21,748	\$21,698	\$4,835	\$28,856	\$28,856	\$28,856
411	9000092476	SVCS000	SECURITY SYSTEM	Structures and Improvements	468	46.14%	\$165,402	\$217,937	\$222,336	\$219,865	\$60,066	\$358,483	\$358,483	\$358,483
412	9000092476	SVCS000	SIGNS	Structures and Improvements	468	46.14%	\$197,017	\$258,937	\$264,834	\$261,885	\$71,547	\$427,005	\$427,005	\$427,005
413	9000092476	SVCS000	SOLAR PANELS	Structures and Improvements	468	46.14%	\$608,937	\$808,937	\$822,146	\$805,219	\$168,078	\$1,003,116	\$1,003,116	\$1,003,116
414	9000092476	SVCS000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	468	46.14%	\$3,123,178	\$4,104,752	\$4,198,236	\$4,151,494	\$1,134,188	\$6,769,025	\$6,769,025	\$6,769,025
415	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$8,197	\$10,774	\$10,774	\$10,651	\$2,910	\$17,470	\$17,470	\$17,470
416	ITXFER00099	SVCS000	ROOF	Structures and Improvements	468	46.14%	\$109,116	\$140,144	\$143,410	\$141,777	\$38,733	\$232,551	\$232,551	\$232,551
417	ITXFER00099	SVCS000	AR CONDITIONER UNIT (EA)	Structures and Improvements	468	46.14%	\$15,371	\$19,742	\$20,202	\$19,972	\$5,456	\$32,482	\$32,482	\$32,482
418	ITXFER00099	SVCS000	BATTERY	Structures and Improvements	468	46.14%	\$21,742	\$27,724	\$28,575	\$28,250	\$7,718	\$43,195	\$43,195	\$43,195
419	9000098934	SVCS000	Wire & Cable	Structures and Improvements	468	46.14%	\$4,900	\$6,147	\$6,294	\$6,220	\$1,699	\$8,939	\$10,001	\$9,470
420	9000102548	SVCS000	FLOOR COVERING	Structures and Improvements	468	46.14%	\$263,919	\$331,066	\$338,966	\$335,016	\$91,526	\$481,438	\$538,639	\$510,038
421	ITXFER00099	SVCS000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	46.14%	\$3,571	\$4,480	\$4,587	\$4,533	\$1,238	\$6,321	\$7,095	\$6,708
422	ITXFER00099	SVCS000	HVAC	Structures and Improvements	468	46.14%	\$7,906	\$9,917	\$10,153	\$10,035	\$2,742	\$13,993	\$15,706	\$14,849
424	ITXFER00099	SVCS000	PAVEMENTS,ROADS,WALKS,CURBS (100 FT)	Structures and Improvements	468	46.14%	\$7,464	\$9,362	\$9,586	\$9,474	\$2,588	\$13,210	\$14,828	\$14,019
426	ITXFER00099	SVCS000	STRUCTURE /IMPROVEMENT	Structures and Improvements	468	46.14%	\$3,392	\$4,563	\$4,708	\$4,608	\$5,685	\$28,718	\$32,271	\$30,495
427	ITXFER00099	SVCS000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	46.14%	\$2,320	\$3,471	\$3,589	\$3,460	\$9,475	\$47,864	\$53,785	\$50,825
428	ITXFER00099	SVCS000	BUILDINGS	Structures and Improvements	468	46.14%	\$2,962	\$3,627	\$3,715	\$3,671	\$1,003	\$5,135	\$5,777	\$5,456
429	9000124245	SVCS000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	468	41.71%	\$153,157	\$194,299	\$199,787	\$197,043	\$53,832	\$266,207	\$302,925	\$284,566
429	9000124256	SVCS000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	468	41.71%	\$1,542	\$14,644	\$15,058	\$14,851	\$4,057	\$20,064	\$22,831	\$21,447
430	9000124266	SVCS000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	468	41.71%	\$3,956	\$5,019	\$5,161	\$5,090	\$1,391	\$6,877	\$7,825	\$7,351
431	9000124286	SVCS000	BUILDINGS	Structures and Improvements	468	41.71%	\$13,248	\$16,810	\$17,284	\$17,047	\$4,657	\$23,031	\$26,207	\$24,619
432	9000124286	SVCS000	CEILING	Structures and Improvements	468	41.71%	\$29,782	\$37,782	\$38,855	\$38,322	\$10,469	\$51,773	\$58,914	\$55,443
433	9000124286	SVCS000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	468	41.71%	\$13,076	\$13,226	\$14,320	\$14,123	\$3,858	\$19,080	\$21,712	\$20,396
434	9000124286	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%	\$8,645	\$10,969	\$11,279	\$11,124	\$3,039	\$15,029	\$17,101	\$16,065
435	9000124286	SVCS000	HVAC	Structures and Improvements	468	41.71%	\$26,513	\$26,226	\$26,762	\$26,394	\$7,211	\$35,659	\$40,577	\$38,118
436	9000124286	SVCS000	LIGHTING FIXTURE	Structures and Improvements	468	41.71%	\$13,768	\$17,469	\$17,963	\$17,716	\$4,840	\$27,235	\$27,548	\$27,548
437	9000124286	SVCS000	POWER SUPPLY	Structures and Improvements	468	41.71%	\$38,414	\$48,470	\$50,117	\$49,428	\$13,904	\$66,778	\$75,989	\$71,383
438	9000124286	SVCS000	SIGNS	Structures and Improvements	468	41.71%	\$2,897	\$3,675	\$3,779	\$3,727	\$1,018	\$5,035	\$5,730	\$5,383
439	9000124286	SVCS000	POWER SUPPLY	Structures and Improvements	468	41.71%	\$32,478	\$41,208	\$42,372	\$41,790	\$11,417	\$56,458	\$64,246	\$60,532
440	9000124301	SVCS000	HVAC	Structures and Improvements	468	41.71%	\$473	\$600	\$617	\$609	\$166	\$822	\$822	\$799
441	9000124302	SVCS000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	468	41.71%	\$24,239	\$30,754	\$31,623	\$31,188	\$8,521	\$42,136	\$47,948	\$45,042
442	9000124307	SVCS000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	468	41.71%	\$4,873	\$6,183	\$6,358	\$6,271	\$1,713	\$8,472	\$9,640	\$9,056
443	9000126524	SVCS000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	468	41.71%	\$792	\$1,004	\$1,033	\$1,018	\$278	\$1,376	\$1,566	\$1,471
444	9000126525	SVCS000	PLUMBING SYSTEM (ALL)	Structures and Improvements	468	41.71%	\$4,706	\$5,971	\$6,140	\$6,055	\$1,654	\$8,181	\$9,309	\$8,745
445	9000128076	SVCS000	PLUMBING SYSTEM (ALL)	Structures and Improvements	468	41.71%	\$3,059	\$3,882	\$3,991	\$3,937	\$1,075	\$5,318	\$6,052	\$5,685
446	9000125044	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%	\$80,492	\$102,128	\$105,013	\$103,571	\$28,296	\$138,317	\$157,067	\$147,067
447	9000124240	SVCS000	HVAC	Structures and Improvements	468	41.71%	\$265,221	\$335,221	\$334,675	\$329,948	\$90,142	\$437,452	\$500,698	\$469,075
448	9000124252	SVCS000	BOILER (EA)	Structures and Improvements	468	41.71%	\$138,536	\$173,292	\$175,775	\$173,292	\$47,343	\$229,754	\$262,972	\$246,643
449	9000124284	SVCS000	FLOOR COVERING	Structures and Improvements	468	41.71%	\$5,570	\$6,867	\$7,067	\$6,967	\$1,903	\$9,237	\$10,572	\$9,904

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32% 8.23%

Line	Work order	estm't N°	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,529	(\$2,495)	(\$206)
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 FT)	Structures and Improvements	\$48,247	(\$15,991)	(\$1,316)
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,660	(\$1,545)	(\$127)
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,328	(\$440)	(\$36)
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	(\$1,191)	(\$549)	(\$45)
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$161,113	(\$55,626)	(\$4,578)
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,698	(\$931)	(\$77)
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,774	(\$637)	(\$52)
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$154,667	(\$57,672)	(\$4,746)
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,512	(\$937)	(\$77)
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$402	(\$150)	(\$12)
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,048	(\$391)	(\$32)
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$838	(\$312)	(\$26)
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$471	(\$175)	(\$14)
399	ITXFER00099	SVC8000	WIRE-CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$3,213	(\$1,198)	(\$99)
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,158	(\$1,177)	(\$97)
401	9000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$220,638	(\$85,319)	(\$7,022)
402	9000092476	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	\$565,632	(\$141,387)	(\$11,636)
403	9000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$783,804	(\$303,091)	(\$24,944)
404	9000092476	SVC8000	CEILING	Structures and Improvements	\$258,297	(\$99,882)	(\$8,220)
405	9000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$109,238	(\$42,242)	(\$3,476)
406	9000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$75,265	(\$29,104)	(\$3,395)
407	9000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$71,597	(\$27,686)	(\$2,279)
408	9000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$210,233	(\$81,296)	(\$6,691)
409	9000092476	SVC8000	PLUMBING SYSTEM(ALL)	Structures and Improvements	\$30,693	(\$11,869)	(\$977)
410	9000092476	SVC8000	ROOF	Structures and Improvements	\$7,883	(\$3,048)	(\$251)
411	9000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$97,938	(\$37,872)	(\$3,117)
412	9000092476	SVC8000	SIGNS	Structures and Improvements	\$116,658	(\$45,111)	(\$3,713)
413	9000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$274,051	(\$105,974)	(\$8,722)
414	9000092476	SVC8000	WIRE-CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$1,849,298	(\$715,109)	(\$58,854)
415	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,813	(\$1,904)	(\$157)
416	ITXFER00099	SVC8000	ROOF	Structures and Improvements	\$64,071	(\$25,338)	(\$2,085)
417	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$8,988	(\$3,531)	(\$291)
418	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	\$12,337	(\$4,620)	(\$380)
419	9000095934	SVC8000	Wire & Cable	Structures and Improvements	\$2,587	(\$888)	(\$73)
420	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$139,342	(\$47,816)	(\$3,935)
422	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$1,833	(\$594)	(\$49)
423	ITXFER00099	SVC8000	HVAC	Structures and Improvements	\$4,057	(\$1,315)	(\$108)
424	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 FT)	Structures and Improvements	\$3,830	(\$1,242)	(\$102)
425	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$8,331	(\$2,646)	(\$218)
426	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$13,885	(\$4,411)	(\$363)
427	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$1,491	(\$488)	(\$40)
428	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$77,743	(\$23,911)	(\$1,968)
429	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$5,859	(\$1,802)	(\$148)
430	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$2,008	(\$618)	(\$51)
431	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$6,726	(\$2,069)	(\$170)
432	90000124286	SVC8000	CEILING	Structures and Improvements	\$15,120	(\$4,650)	(\$383)
433	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$5,572	(\$1,714)	(\$141)
434	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$4,389	(\$1,350)	(\$111)
435	90000124286	SVC8000	HVAC	Structures and Improvements	\$10,414	(\$3,203)	(\$264)
436	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$6,990	(\$2,150)	(\$177)
437	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$19,502	(\$5,998)	(\$494)
438	90000124286	SVC8000	SIGNS	Structures and Improvements	\$1,471	(\$452)	(\$37)
439	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$16,488	(\$5,071)	(\$417)
440	90000124301	SVC8000	HVAC	Structures and Improvements	\$240	(\$74)	(\$6)
441	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$12,305	(\$3,785)	(\$311)
442	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$2,474	(\$761)	(\$63)
443	90000124324	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$402	(\$124)	(\$10)
444	90000124525	SVC8000	PLUMBING SYSTEM(ALL)	Structures and Improvements	\$2,389	(\$735)	(\$60)
445	90000128076	SVC8000	PLUMBING SYSTEM(ALL)	Structures and Improvements	\$1,553	(\$478)	(\$39)
446	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$40,424	(\$12,129)	(\$998)
447	90000124250	SVC8000	HVAC	Structures and Improvements	\$128,151	(\$38,009)	(\$3,128)
448	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$67,306	(\$19,963)	(\$1,643)
449	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$2,706	(\$803)	(\$66)

The Narragansett Electric Company db/a National Grid Service Company Rents Service Company Capital for Facilities allocated to Operating Companies as Rent Expense For the Rate Year ended August 31, 2021															09/01/20	08/31/21	8.2300%
Line	Work order	estmt N°	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return		
450	90000124298	SVC8000	Non-utilized	Structures and Improvements	J139	10/01/13	120	\$4,648	\$0	\$4,648	YES	\$14,333	\$968	\$1,201	8.23%		
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$286,242	\$0	\$286,242	YES	\$88,258	\$59,634	\$73,946	8.23%		
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/13	120	\$33,779	\$0	\$33,779	YES	\$10,415	\$7,037	\$8,726	8.23%		
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$25,732	\$0	\$25,732	YES	\$7,934	\$5,361	\$6,647	8.23%		
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$5,305	\$0	\$5,305	YES	\$1,636	\$1,105	\$1,371	8.23%		
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$28,112	\$0	\$28,112	YES	\$8,668	\$5,857	\$7,262	8.23%		
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	J139	10/01/13	120	\$14,067	\$0	\$14,067	YES	\$4,337	\$2,931	\$3,634	8.23%		
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$5,295	\$0	\$5,295	YES	\$1,677	\$1,147	\$1,412	8.23%		
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	J063	11/01/13	120	\$23,162	\$0	\$23,162	YES	\$7,335	\$5,018	\$6,176	8.23%		
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	11/01/13	120	\$10,312	\$0	\$10,312	YES	\$3,265	\$2,234	\$2,750	8.23%		
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	J063	11/01/13	120	\$8,400	\$0	\$8,400	YES	\$2,660	\$1,820	\$2,240	8.23%		
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	J063	11/01/13	120	\$9,419	\$0	\$9,419	YES	\$2,983	\$2,041	\$2,512	8.23%		
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J063	11/01/13	120	\$32,162	\$0	\$32,162	YES	\$10,185	\$6,968	\$8,576	8.23%		
463	90000133716	SVC8000	HVAC	Structures and Improvements	J139	11/01/13	120	\$7,201	\$0	\$7,201	YES	\$2,380	\$1,560	\$1,920	8.23%		
464	90000139449	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$13,451	\$0	\$13,451	YES	\$4,260	\$2,914	\$3,587	8.23%		
465	90000127354	SVC8000	HVAC	Structures and Improvements	J139	12/01/13	120	\$18,524	\$0	\$18,524	YES	\$6,020	\$4,168	\$5,094	8.23%		

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N°	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
450	90000124298	SVC8000	Non-unitized	Structures and Improvements	\$99	\$23	\$122	\$465
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$6,086	\$1,416	\$7,502	\$28,624
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$718	\$167	\$885	\$3,378
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$547	\$127	\$674	\$2,573
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$113	\$26	\$139	\$531
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$598	\$139	\$737	\$2,811
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$299	\$70	\$369	\$1,407
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$116	\$23	\$141	\$550
458	90000131767	SVC8000	BUILDING COMMON & DATA CABLING PL	Structures and Improvements	\$508	\$110	\$619	\$2,316
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$226	\$49	\$275	\$1,031
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$184	\$40	\$224	\$840
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$207	\$45	\$252	\$942
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$706	\$153	\$859	\$3,216
463	90000133716	SVC8000	HVAC	Structures and Improvements	\$158	\$34	\$192	\$720
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$295	\$64	\$359	\$1,345
465	90000127354	SVC8000	HVAC	Structures and Improvements	\$419	\$85	\$504	\$1,852

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

					Gas		Distribution					
Line	Work order	estimat No	Project Description	Account Description	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total
450	90000124598	SYG8000	Non-unitized	Structures and Improvements	1.5316%	\$2	\$7	3.7985%	\$5	\$18	\$3	\$19
451	90000125054	SYG8000	BUILDINGS	Structures and Improvements	1.5316%	\$115	\$438	3.7985%	\$285	\$1,087	\$187	\$1,185
452	90000128160	SYG8000	LIGHTING FIXTURE	Structures and Improvements	1.6673%	\$15	\$56	3.3927%	\$30	\$115	\$20	\$125
453	90000130276	SYG8000	BUILDINGS	Structures and Improvements	1.5316%	\$10	\$39	3.7985%	\$26	\$98	\$17	\$107
454	90000130956	SYG8000	BUILDINGS	Structures and Improvements	1.5316%	\$2	\$8	3.7985%	\$5	\$20	\$3	\$22
455	90000130956	SYG8000	FLOOR COVERING	Structures and Improvements	1.5316%	\$11	\$43	3.7985%	\$28	\$107	\$18	\$116
456	90000134909	SYG8000	AIR COMPRESSORS (EA)	Structures and Improvements	1.5316%	\$6	\$22	3.7985%	\$14	\$53	\$9	\$58
457	90000131767	SYG8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$25	\$22	9.6901%	\$60	\$224	\$39	\$246
458	90000131767	SYG8000	BUILDING COMMON & DATA CABLING PL	Structures and Improvements	4.0899%	\$11	\$42	9.6901%	\$27	\$100	\$17	\$109
459	90000131767	SYG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	4.0899%	\$9	\$34	9.6901%	\$22	\$81	\$14	\$89
460	90000131767	SYG8000	FINISH SYSTEMS - WALLS	Structures and Improvements	4.0899%	\$10	\$39	9.6901%	\$24	\$91	\$16	\$100
461	90000131767	SYG8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	4.0899%	\$35	\$132	9.6901%	\$83	\$312	\$54	\$341
462	90000131767	SYG8000	LIGHTING & POWER SYSTEM	Structures and Improvements	1.5316%	\$3	\$11	3.7985%	\$7	\$27	\$5	\$30
463	90000133716	SYG8000	HVAC	Structures and Improvements	4.0899%	\$15	\$55	9.6901%	\$35	\$130	\$23	\$143
464	90000133949	SYG8000	BUILDING & ADDITIONS	Structures and Improvements	4.0899%	\$15	\$55	9.6901%	\$35	\$130	\$23	\$143
465	90000127354	SYG8000	HVAC	Structures and Improvements	1.5316%	\$8	\$28	3.7985%	\$19	\$70	\$12	\$77

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estimat Nt	Project Description	Account Description	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
450	90000124298	SVC8000	Non-utility	Structures and Improvements	468	41.71%	\$1,939	\$2,390	\$2,460	\$2,425	\$662	\$32,15	\$3,680	\$3,447
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	468	41.71%	\$119,380	\$147,190	\$151,469	\$149,329	\$40,797	\$197,984	\$226,608	\$212,296
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	468	41.71%	\$14,088	\$17,270	\$17,875	\$17,622	\$4,814	\$23,364	\$26,742	\$25,053
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	468	41.71%	\$10,732	\$13,232	\$13,616	\$13,424	\$3,667	\$17,798	\$20,371	\$19,085
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	468	41.71%	\$2,213	\$2,728	\$2,807	\$2,768	\$756	\$3,669	\$4,200	\$3,935
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	468	41.71%	\$1,725	\$14,456	\$14,876	\$14,666	\$4,007	\$19,444	\$22,256	\$20,850
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	468	41.71%	\$5,867	\$7,233	\$7,444	\$7,338	\$2,005	\$9,729	\$11,136	\$10,433
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	468	41.71%	\$2,208	\$2,723	\$2,802	\$2,762	\$755	\$3,618	\$4,148	\$3,883
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	468	41.71%	\$9,660	\$11,910	\$12,256	\$12,083	\$3,301	\$15,827	\$18,143	\$16,985
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	468	41.71%	\$4,301	\$5,302	\$5,457	\$5,380	\$1,470	\$7,046	\$8,077	\$7,562
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	468	41.71%	\$3,503	\$4,319	\$4,445	\$4,382	\$1,197	\$5,740	\$6,580	\$6,160
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	468	41.71%	\$3,928	\$4,843	\$4,984	\$4,914	\$1,342	\$6,436	\$7,378	\$6,907
462	90000131767	SVC8000	FINISH SYSTEMS - POWER SYSTEM	Structures and Improvements	468	41.71%	\$1,341.3	\$16,538	\$17,019	\$16,778	\$4,584	\$21,977	\$25,193	\$23,585
463	9000013716	SVC8000	HVAC	Structures and Improvements	468	41.71%	\$3,003	\$3,703	\$3,810	\$3,757	\$1,026	\$4,921	\$5,641	\$5,281
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	468	41.71%	\$5,610	\$6,917	\$7,118	\$7,017	\$1,917	\$9,192	\$10,537	\$9,864
465	90000127354	SVC8000	HVAC	Structures and Improvements	468	41.71%	\$7,725	\$9,525	\$9,802	\$9,664	\$2,640	\$12,503	\$14,356	\$13,430

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.52% 8.23%

Line	Work order	estment Nc	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
450	90000124298	SVC8000	Non-unitized	Structures and Improvements	\$942	(\$279)	(\$23)
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$57,999	(\$17,203)	(\$1,416)
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$6,844	(\$2,030)	(\$167)
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$5,214	(\$1,546)	(\$127)
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$1,075	(\$319)	(\$26)
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,696	(\$1,689)	(\$139)
456	90000134909	SVC8000	AIR COMPRESSORS (E&I)	Structures and Improvements	\$2,850	(\$845)	(\$70)
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$1,061	(\$306)	(\$25)
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	\$4,640	(\$1,339)	(\$110)
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$2,066	(\$596)	(\$49)
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$1,683	(\$486)	(\$40)
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$1,887	(\$545)	(\$45)
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$6,443	(\$1,860)	(\$153)
463	90000133716	SVC8000	HVAC	Structures and Improvements	\$1,443	(\$416)	(\$34)
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,695	(\$778)	(\$64)
465	90000127354	SVC8000	HVAC	Structures and Improvements	\$3,669	(\$1,029)	(\$85)

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23400%

08/31/21

09/01/20

Line	Work order	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
466	90000135851	SVC8000-BUILDINGS	J139	01/01/14	120	\$13,925	\$0	\$13,925	YES	\$4,642	\$3,249	\$3,945	8.23%
467	90000124274	SVC8000-BUILDINGS	J139	02/01/14	120	\$19,556	\$0	\$19,556	YES	\$6,682	\$4,726	\$5,704	8.23%
468	90000124274	SVC8000-CEILING	J139	02/01/14	120	\$62,521	\$0	\$62,521	YES	\$21,361	\$15,109	\$18,235	8.23%
469	90000124274	SVC8000-FIRE PROTECTION SYSTEM-OUTSIDE	J139	02/01/14	120	\$11,893	\$0	\$11,893	YES	\$4,063	\$2,874	\$3,469	8.23%
470	90000124274	SVC8000-FLOOR COVERING	J139	02/01/14	120	\$11,981	\$0	\$11,981	YES	\$4,094	\$2,895	\$3,494	8.23%
471	90000124274	SVC8000-HVAC	J139	02/01/14	120	\$40,816	\$0	\$40,816	YES	\$13,945	\$9,864	\$11,905	8.23%
472	90000124274	SVC8000-LIGHTING FIXTURE	J139	02/01/14	120	\$37,466	\$0	\$37,466	YES	\$12,801	\$9,054	\$10,928	8.23%
473	90000124274	SVC8000-POWER SUPPLY	J139	02/01/14	120	\$35,508	\$0	\$35,508	YES	\$12,132	\$8,481	\$10,356	8.23%
474	90000124298	SVC8000-Non-united	J139	02/01/14	120	\$58	\$0	\$58	YES	\$20	\$14	\$17	8.23%
475	90000125074	SVC8000-Non-united	J114	02/01/14	120	\$1,152,463	\$0	\$1,152,463	NO	\$393,758	\$278,512	\$336,135	8.23%
476	90000133466	SVC8000-BUILDINGS	J114	03/01/14	120	\$454,641	\$0	\$454,641	NO	\$159,124	\$113,660	\$136,392	8.23%
477	90000133466	SVC8000-SECURITY SYSTEM	J114	03/01/14	120	\$33,194	\$0	\$33,194	NO	\$11,618	\$8,299	\$9,958	8.23%
478	90000133466	SVC8000-YARD LIGHTING	J114	03/01/14	120	\$98,707	\$0	\$98,707	NO	\$34,547	\$24,677	\$29,612	8.23%
479	90000124257	SVC8000-HVAC	J139	04/01/14	120	\$875,792	\$0	\$875,792	YES	\$313,826	\$226,246	\$270,056	8.23%
480	90000124298	SVC8000-Non-united	J139	04/01/14	120	(\$17)	\$0	(\$17)	YES	\$0	\$0	\$0	8.23%
481	90000125060	SVC8000-HVAC	J139	04/01/14	120	\$784,080	\$0	\$784,080	YES	\$280,962	\$202,554	\$241,758	8.23%
482	90000125074	SVC8000-Non-united	J114	04/01/14	120	\$77,500	\$0	\$77,500	NO	\$27,771	\$20,021	\$23,896	8.23%
483	90000135128	SVC8000-SECURITY SYSTEM	J139	04/01/14	120	\$375	\$0	\$375	YES	\$134	\$97	\$116	8.23%
484	90000135886	SVC8000-HVAC	J139	06/01/14	120	\$136,596	\$0	\$136,596	YES	\$48,947	\$35,287	\$42,117	8.23%
485	90000128240	SVC8000-HVAC	J135	06/01/14	120	\$10,484	\$0	\$10,484	YES	\$3,932	\$2,883	\$3,407	8.23%
486	90000136833	SVC8000-BUILDINGS	J139	06/01/14	120	\$60,035	\$0	\$60,035	YES	\$22,513	\$16,510	\$19,512	8.23%
487	90000136833	SVC8000-HVAC	J135	06/01/14	120	\$44,940	\$0	\$44,940	YES	\$16,853	\$12,359	\$14,606	8.23%
488	90000128241	SVC8000-BUILDINGS	J139	08/01/14	120	\$859,117	\$0	\$859,117	YES	\$336,487	\$250,576	\$293,532	8.23%
489	90000128241	SVC8000-HVAC	J139	08/01/14	120	\$250,000	\$0	\$250,000	YES	\$97,917	\$72,917	\$85,417	8.23%
490	90000138578	SVC8000-BUILDINGS	J114	08/01/14	120	\$31,203	\$0	\$31,203	NO	\$12,221	\$9,101	\$10,661	8.23%
491	90000133714	SVC8000-HVAC	J139	09/01/14	120	\$8,800	\$0	\$8,800	YES	\$3,520	\$2,640	\$3,080	8.23%
492	90000145863	SVC8000-BUILDINGS	J139	10/01/14	120	\$17,784	\$0	\$17,784	YES	\$7,262	\$5,483	\$6,373	8.23%
493	90000143624	SVC8000-BUILDING COMMUN & DATA CABLING PL	J063	11/01/14	120	\$20,433	\$0	\$20,433	YES	\$8,514	\$6,471	\$7,492	8.23%
494	90000143315	SVC8000-HVAC	J139	12/01/14	120	\$5,754	\$0	\$5,754	YES	\$2,445	\$1,870	\$2,158	8.23%
495	90000125074	SVC8000-Non-united	J114	02/01/15	120	(\$1,182,642)	\$0	(\$1,182,642)	NO	\$0	\$0	\$0	8.23%
496	90000125074	SVC8000-Non-united	J139	02/01/15	120	(\$47,321)	\$0	(\$47,321)	NO	\$0	\$0	\$0	8.23%
497	90000124298	SVC8000-Non-united	J139	03/01/15	120	(\$4,690)	\$0	(\$4,690)	NO	\$0	\$0	\$0	8.23%
498	90000143057	SVC8000-BUILDINGS	J139	04/01/15	120	\$194,207	\$0	\$194,207	YES	\$89,012	\$69,591	\$79,301	8.23%
499	90000151522	SVC8000-BATTERY	J139	04/01/15	120	\$32,998	\$0	\$32,998	YES	\$15,124	\$11,824	\$13,474	8.23%
500	90000135359	SVC8000-BUILDING & ADDITIONS	J063	05/01/15	120	\$18,572	\$0	\$18,572	YES	\$8,667	\$6,810	\$7,739	8.23%
501	90000155475	SVC8000-HVAC	J135	06/01/15	120	\$1,506	\$0	\$1,506	YES	\$716	\$565	\$640	8.23%
502	90000141136	SVC8000-BUILDINGS	J139	07/01/15	120	\$122,980	\$0	\$122,980	YES	\$59,440	\$47,142	\$53,291	8.23%
503	90000141980	SVC8000-CEILING	J139	07/01/15	120	\$74,422	\$0	\$74,422	YES	\$35,970	\$28,528	\$32,249	8.23%
504	90000141980	SVC8000-BUILDINGS	J139	07/01/15	120	\$21,250	\$0	\$21,250	YES	\$10,271	\$8,146	\$9,208	8.23%
505	90000141980	SVC8000-FIRE PROTECTION SYSTEM-OUTSIDE	J139	07/01/15	120	\$27,593	\$0	\$27,593	YES	\$13,337	\$10,577	\$11,957	8.23%
506	90000141980	SVC8000-FLOOR COVERING	J139	07/01/15	120	\$12,034	\$0	\$12,034	YES	\$5,817	\$4,613	\$5,215	8.23%
507	90000141980	SVC8000-HVAC	J139	07/01/15	120	\$25,071	\$0	\$25,071	YES	\$12,118	\$9,611	\$10,864	8.23%
508	90000141980	SVC8000-LIGHTING FIXTURE	J139	07/01/15	120	\$25,907	\$0	\$25,907	YES	\$12,522	\$9,931	\$11,226	8.23%
509	90000141980	SVC8000-POWER SUPPLY	J139	07/01/15	120	\$65,214	\$0	\$65,214	YES	\$31,520	\$24,999	\$28,260	8.23%
510	90000141980	SVC8000-SECURITY SYSTEM	J139	07/01/15	120	\$4,179	\$0	\$4,179	YES	\$2,020	\$1,602	\$1,811	8.23%
511	90000133318	SVC8000-Non-united	J063	07/01/15	120	\$257,139	\$0	\$257,139	YES	\$124,284	\$98,570	\$111,427	8.23%
512	90000157865	SVC8000-PAVEMENTS,ROADS,WALKS,CURBS (100 S	J135	07/01/15	120	\$113,181	\$0	\$113,181	YES	\$54,704	\$43,386	\$49,045	8.23%
513	90000161506	SVC8000-Non-united	G012	09/01/15	120	\$62,963	\$0	\$62,963	YES	\$31,482	\$25,185	\$28,334	8.23%
514	90000133467	SVC8000-BUILDINGS	J139	11/01/15	120	\$432,471	\$0	\$432,471	YES	\$223,443	\$180,196	\$201,820	8.23%
515	90000133467	SVC8000-CEILING	J139	11/01/15	120	\$80,022	\$0	\$80,022	YES	\$41,345	\$33,343	\$37,344	8.23%
516	90000133467	SVC8000-FIRE PROTECTION SYSTEM-OUTSIDE	J139	11/01/15	120	\$48,413	\$0	\$48,413	YES	\$25,013	\$20,172	\$22,593	8.23%
517	90000133467	SVC8000-FLOOR COVERING	J139	11/01/15	120	\$103,290	\$0	\$103,290	YES	\$53,367	\$43,038	\$48,202	8.23%
518	90000133467	SVC8000-HVAC	J139	11/01/15	120	\$398,494	\$0	\$398,494	YES	\$205,888	\$166,039	\$185,964	8.23%
519	90000133467	SVC8000-LIGHTING FIXTURE	J139	11/01/15	120	\$130,034	\$0	\$130,034	YES	\$67,184	\$54,181	\$66,682	8.23%
520	90000133467	SVC8000-POWER SUPPLY	J139	11/01/15	120	\$421,099	\$0	\$421,099	YES	\$217,568	\$175,458	\$196,513	8.23%
521	90000160666	SVC8000-HVAC	J135	11/01/15	120	\$9,216	\$0	\$9,216	YES	\$4,761	\$3,840	\$4,301	8.23%
522	90000164212	SVC8000-HVAC	J139	11/01/15	120	\$26,980	\$0	\$26,980	YES	\$13,939	\$11,241	\$12,590	8.23%
523	90000153524	SVC8000-Non-united	J139	04/01/16	120	\$304,007	\$0	\$304,007	YES	\$169,738	\$139,337	\$154,537	8.23%
524	90000168765	SVC8000-Non-united	J063	04/01/16	120	\$29,497	\$0	\$29,497	YES	\$16,469	\$13,519	\$14,994	8.23%
525	90000168667	SVC8000-HVAC	J135	05/01/16	120	\$3,869	\$0	\$3,869	YES	\$2,192	\$1,805	\$1,999	8.23%
526	90000170452	SVC8000-BUILDINGS	J135	05/01/16	120	\$14,413	\$0	\$14,413	YES	\$8,167	\$6,726	\$7,447	8.23%
527	90000171309	SVC8000-HVAC	J135	05/01/16	120	\$11,022	\$0	\$11,022	YES	\$6,246	\$5,144	\$5,695	8.23%
528	90000171787	SVC8000-LIGHTING & POWER SYSTEM	J135	05/01/16	120	\$7,006	\$0	\$7,006	YES	\$3,970	\$3,270	\$3,620	8.23%
529	90000174537	SVC8000-Non-united	J135	07/01/16	120	\$11,969	\$0	\$11,969	YES	\$6,982	\$5,785	\$6,384	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N°	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$325	\$386	\$1,393	\$1,956
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$469	\$82	\$551	\$1,956
468	90000124274	SVC8000	CEILING	Structures and Improvements	\$1,501	\$262	\$1,763	\$6,252
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$285	\$50	\$335	\$1,189
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$288	\$50	\$338	\$1,198
471	90000124274	SVC8000	HVAC	Structures and Improvements	\$980	\$171	\$1,151	\$4,082
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$899	\$157	\$1,057	\$3,747
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$852	\$149	\$1,001	\$3,551
474	90000124298	SVC8000	Non-united	Structures and Improvements	\$1	\$0	\$2	\$6
475	90000125074	SVC8000	Non-united	Structures and Improvements	\$27,664	\$4,836	\$32,500	\$115,246
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$11,225	\$1,823	\$13,048	\$45,464
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$820	\$133	\$953	\$3,319
478	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$2,437	\$396	\$2,833	\$9,871
479	90000124257	SVC8000	HVAC	Structures and Improvements	\$22,224	\$3,064	\$25,288	\$87,579
480	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$1	\$1	\$0
481	90000125060	SVC8000	HVAC	Structures and Improvements	\$19,897	\$2,743	\$22,640	\$78,408
482	90000125074	SVC8000	Non-united	Structures and Improvements	\$1,967	\$271	\$2,238	\$7,750
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$10	\$1	\$38	\$38
484	90000135586	SVC8000	HVAC	Structures and Improvements	\$3,466	\$478	\$3,944	\$13,660
485	90000128240	SVC8000	HVAC	Structures and Improvements	\$280	\$33	\$313	\$1,048
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$1,606	\$188	\$1,793	\$6,004
487	90000136833	SVC8000	HVAC	Structures and Improvements	\$1,202	\$140	\$1,342	\$4,494
488	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$24,158	\$2,362	\$26,519	\$85,912
489	90000128241	SVC8000	HVAC	Structures and Improvements	\$7,030	\$987	\$7,717	\$25,000
490	90000138578	SVC8000	BUILDINGS	Structures and Improvements	\$877	\$86	\$963	\$3,120
491	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$253	\$25	\$279	\$880
492	90000145863	SVC8000	HVAC	Structures and Improvements	\$524	\$48	\$572	\$1,778
493	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	\$617	\$51	\$668	\$2,043
494	90000143315	SVC8000	HVAC	Structures and Improvements	\$178	\$13	\$191	\$575
495	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$38,147	\$38,147	\$0
496	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$1,526	\$1,526	\$0
497	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$151	\$151	\$0
498	90000143057	SVC8000	BATTERY	Structures and Improvements	\$6,527	\$126	\$6,653	\$19,421
499	90000151522	SVC8000	BATTERY	Structures and Improvements	\$1,109	\$21	\$1,130	\$3,300
500	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$657	\$9	\$665	\$1,857
501	90000155475	SVC8000	HVAC	Structures and Improvements	\$53	\$0	\$53	\$151
502	90000141136	SVC8000	HVAC	Structures and Improvements	\$4,386	\$7	\$4,393	\$12,298
503	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$2,654	\$7	\$2,661	\$7,442
504	90000141980	SVC8000	CEILING	Structures and Improvements	\$758	\$2	\$760	\$2,125
505	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$984	\$2	\$986	\$2,759
506	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$429	\$1	\$430	\$1,203
507	90000141980	SVC8000	HVAC	Structures and Improvements	\$894	\$2	\$896	\$2,507
508	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$924	\$2	\$926	\$2,591
509	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,326	\$6	\$2,332	\$6,521
510	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$149	\$0	\$149	\$418
511	90000153318	SVC8000	Non-united	Structures and Improvements	\$9,170	\$23	\$9,193	\$25,714
512	90000157865	SVC8000	PAVEMENTS, ROADS, WALKS, CURBS (100 S	Structures and Improvements	\$4,036	\$10	\$4,046	\$11,318
513	90000161506	SVC8000	Non-united	Structures and Improvements	\$2,332	\$1	\$2,333	\$6,296
514	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$16,610	(\$157)	\$16,453	\$43,247
515	90000133467	SVC8000	CEILING	Structures and Improvements	\$3,073	(\$29)	\$3,044	\$8,002
516	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$1,859	(\$18)	\$1,842	\$4,841
517	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$3,967	(\$37)	\$3,930	\$10,329
518	90000133467	SVC8000	HVAC	Structures and Improvements	\$15,305	(\$145)	\$15,160	\$39,849
519	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$4,994	(\$47)	\$4,947	\$13,003
520	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$16,173	(\$153)	\$16,020	\$42,110
521	90000160666	SVC8000	HVAC	Structures and Improvements	\$354	(\$3)	\$351	\$922
522	90000164212	SVC8000	HVAC	Structures and Improvements	\$1,036	(\$10)	\$1,026	\$2,698
523	90000153524	SVC8000	Non-united	Structures and Improvements	\$12,718	(\$492)	\$12,226	\$30,401
524	90000168765	SVC8000	Non-united	Structures and Improvements	\$1,234	(\$48)	\$1,186	\$2,950
525	90000168667	SVC8000	HVAC	Structures and Improvements	\$164	(\$7)	\$158	\$387
526	90000170452	SVC8000	HVAC	Structures and Improvements	\$613	(\$26)	\$587	\$1,441
527	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$469	(\$20)	\$449	\$1,102
528	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$298	(\$13)	\$285	\$701
529	90000174537	SVC8000	Non-united	Structures and Improvements	\$525	(\$26)	\$499	\$1,197

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estm	Project Description	Gas			Distribution				Total
				Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	
466	9000015851	SV/C800	BUILDINGS	1.5316%	\$6	\$21	3.7985%	\$15	\$53	\$0	\$58
467	9000012474	SV/C800	BUILDINGS	1.5316%	\$8	\$30	3.7985%	\$21	\$74	\$13	\$82
468	9000012474	SV/C800	CEILING	1.5316%	\$27	\$96	3.7985%	\$67	\$227	\$42	\$263
469	9000012474	SV/C800	FIRE PROTECTION SYSTEM-OUTSIDE	1.5316%	\$5	\$18	3.7985%	\$13	\$45	\$8	\$50
470	9000012474	SV/C800	FLOOR COVERING	1.5316%	\$5	\$18	3.7985%	\$13	\$46	\$8	\$50
471	9000012474	SV/C800	HVAC	1.5316%	\$18	\$63	3.7985%	\$44	\$155	\$27	\$172
472	9000012474	SV/C800	LIGHTING FIXTURE	1.5316%	\$16	\$57	3.7985%	\$40	\$142	\$25	\$158
473	9000012474	SV/C800	POWER SUPPLY	1.5316%	\$13	\$54	3.7985%	\$38	\$135	\$24	\$149
474	9000012498	SV/C800	Non-untized	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
475	90000125074	SV/C800	BUILDINGS	62.600%	\$2,035	\$7,214	0.0000%	\$0	\$0	\$0	\$0
476	90000133466	SV/C800	Non-untized	62.600%	\$817	\$2,846	0.0000%	\$0	\$0	\$0	\$0
477	90000133466	SV/C800	SECURITY SYSTEM	62.600%	\$60	\$208	0.0000%	\$0	\$0	\$0	\$0
478	90000133466	SV/C800	YARD LIGHTING	62.600%	\$177	\$618	0.0000%	\$0	\$0	\$0	\$0
479	90000124257	SV/C800	HVAC	1.5316%	\$387	\$1,341	3.7985%	\$961	\$3,327	\$586	\$3,702
480	90000124998	SV/C800	Non-untized	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0
481	90000125060	SV/C800	HVAC	1.5316%	\$347	\$1,201	3.7985%	\$860	\$2,978	\$524	\$3,314
482	90000125074	SV/C800	Non-untized	62.600%	\$140	\$485	0.0000%	\$0	\$0	\$0	\$0
483	90000135128	SV/C800	SECURITY SYSTEM	1.5316%	\$0	\$1	3.7985%	\$0	\$0	\$0	\$2
484	90000135586	SV/C800	HVAC	1.5316%	\$60	\$209	3.7985%	\$150	\$519	\$91	\$577
485	90000128240	SV/C800	HVAC	1.6673%	\$5	\$17	3.3927%	\$11	\$36	\$6	\$40
486	90000136833	SV/C800	BUILDINGS	1.5316%	\$27	\$92	3.7985%	\$68	\$228	\$40	\$256
487	90000136833	SV/C800	HVAC	1.5316%	\$21	\$69	3.7985%	\$51	\$171	\$30	\$191
488	90000128241	SV/C800	BUILDINGS	1.5316%	\$406	\$1,316	3.7985%	\$1,007	\$3,263	\$583	\$3,687
489	90000128241	SV/C800	HVAC	1.5316%	\$118	\$383	3.7985%	\$293	\$950	\$170	\$1,073
490	90000138578	SV/C800	HVAC	62.600%	\$60	\$195	0.0000%	\$0	\$0	\$0	\$0
491	90000133714	SV/C800	BUILDINGS	1.5316%	\$4	\$13	3.7985%	\$11	\$33	\$6	\$38
492	90000145863	SV/C800	HVAC	1.5316%	\$9	\$27	3.7985%	\$22	\$68	\$12	\$77
493	90000143624	SV/C800	BUILDING COMMUN & DATA CABLING PL	4.0899%	\$27	\$84	9.6901%	\$65	\$198	\$36	\$227
494	90000143315	SV/C800	HVAC	1.5316%	\$3	\$9	3.7985%	\$7	\$22	\$4	\$25
495	90000125074	SV/C800	Non-untized	62.600%	\$2,388	\$0	0.0000%	\$0	\$0	\$0	\$0
496	90000125074	SV/C800	Non-untized	62.600%	\$96	\$0	0.0000%	\$0	\$0	\$0	\$0
497	90000124298	SV/C800	Non-untized	1.5316%	\$2	\$0	3.7985%	\$6	\$0	\$1	\$5
498	90000143057	SV/C800	BUILDINGS	1.5316%	\$102	\$297	3.7985%	\$253	\$738	\$135	\$855
499	90000151522	SV/C800	BATTERY	1.5316%	\$17	\$51	3.7985%	\$43	\$125	\$23	\$145
500	90000135359	SV/C800	BUILDING & ADDITIONS	4.0899%	\$26	\$76	9.6901%	\$63	\$180	\$33	\$209
501	90000155475	SV/C800	HVAC	1.6673%	\$1	\$3	3.3927%	\$2	\$5	\$1	\$6
502	90000141136	SV/C800	BUILDINGS	1.5316%	\$67	\$188	3.7985%	\$167	\$467	\$87	\$548
503	90000141980	SV/C800	CEILING	1.5316%	\$41	\$114	3.7985%	\$101	\$263	\$52	\$331
504	90000141980	SV/C800	FIRE PROTECTION SYSTEM-OUTSIDE	1.5316%	\$12	\$33	3.7985%	\$29	\$81	\$15	\$95
505	90000141980	SV/C800	FIRE PROTECTION SYSTEM-OUTSIDE	1.5316%	\$15	\$42	3.7985%	\$37	\$105	\$19	\$123
506	90000141980	SV/C800	FLOOR COVERING	1.5316%	\$7	\$18	3.7985%	\$16	\$46	\$8	\$54
507	90000141980	SV/C800	HVAC	1.5316%	\$14	\$38	3.7985%	\$34	\$95	\$18	\$112
508	90000141980	SV/C800	LIGHTING FIXTURE	1.5316%	\$14	\$40	3.7985%	\$35	\$98	\$18	\$115
509	90000141980	SV/C800	POWER SUPPLY	1.5316%	\$56	\$100	3.7985%	\$89	\$248	\$46	\$290
510	90000141980	SV/C800	SECURITY SYSTEM	1.5316%	\$2	\$6	3.7985%	\$6	\$16	\$3	\$19
511	90000153318	SV/C800	Non-untized	4.0899%	\$176	\$1,052	9.6901%	\$891	\$2,492	\$462	\$2,920
512	90000157645	SV/C800	PAVEMENTS ROADS WALKS CURBS (100 S	1.6673%	\$67	\$189	3.3027%	\$137	\$354	\$71	\$450
513	90000141506	SV/C800	Non-untized	2.8497%	\$66	\$179	8.3666%	\$145	\$499	\$95	\$599
514	90000133467	SV/C800	BUILDINGS	1.5316%	\$252	\$662	3.7985%	\$625	\$1,643	\$310	\$1,958
515	90000133467	SV/C800	CEILING	1.5316%	\$47	\$123	3.7985%	\$16	\$304	\$57	\$362
516	90000133467	SV/C800	FIRE PROTECTION SYSTEM-OUTSIDE	1.5316%	\$28	\$70	3.7985%	\$70	\$184	\$35	\$219
517	90000133467	SV/C800	FLOOR COVERING	1.5316%	\$60	\$158	3.7985%	\$49	\$392	\$74	\$468
518	90000133467	SV/C800	HVAC	1.5316%	\$232	\$610	3.7985%	\$576	\$1,514	\$285	\$1,804
519	90000133467	SV/C800	LIGHTING FIXTURE	1.5316%	\$76	\$199	3.7985%	\$188	\$494	\$93	\$589
520	90000133467	SV/C800	POWER SUPPLY	1.5316%	\$245	\$645	3.7985%	\$609	\$1,600	\$302	\$1,906
521	90000160666	SV/C800	HVAC	1.6673%	\$6	\$15	3.3927%	\$12	\$36	\$6	\$37
522	90000164212	SV/C800	HVAC	1.5316%	\$16	\$41	3.7985%	\$39	\$102	\$19	\$122
523	90000153524	SV/C800	Non-untized	4.0899%	\$49	\$121	9.6901%	\$464	\$1,155	\$221	\$1,398
524	90000168765	SV/C800	Non-untized	1.6673%	\$3	\$6	3.3927%	\$5	\$286	\$55	\$346
525	90000168667	SV/C800	HVAC	1.6673%	\$10	\$24	3.3927%	\$20	\$49	\$9	\$59
526	90000170452	SV/C800	BUILDINGS	1.6673%	\$7	\$18	3.3927%	\$15	\$37	\$7	\$45
527	90000171309	SV/C800	LIGHTING & POWER SYSTEM	1.6673%	\$5	\$12	3.3927%	\$10	\$24	\$5	\$29
528	90000171787	SV/C800	Non-untized	1.6673%	\$8	\$20	3.3927%	\$17	\$41	\$8	\$50
529	90000174537	SV/C800	Non-untized	1.6673%	\$8	\$20	3.3927%	\$17	\$41	\$8	\$50

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780

Attachment 3
Workpaper 6f
Page 44 of 55

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	Project Description	Account Description	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
466	9000013851	SVCS000 BUILDINGS	Structures and Improvements	468	41.71%		\$5,808	\$7,369	\$7,369	\$7,265	\$1,985	\$9,283	\$10,676	\$9,980
467	9000013424	SVCS000 BUILDINGS	Structures and Improvements	468	41.71%		\$1,356	\$10,566	\$10,566	\$10,202	\$2,787	\$12,874	\$14,830	\$13,852
468	9000013424	SVCS000 CEILING	Structures and Improvements	468	41.71%		\$2,670	\$32,617	\$32,617	\$32,617	\$8,911	\$41,160	\$44,286	\$44,286
469	9000013424	SVCS000 FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	468	41.71%		\$4,090	\$6,115	\$6,293	\$6,204	\$1,695	\$7,829	\$9,019	\$8,424
470	9000013424	SVCS000 FLOOR COVERING	Structures and Improvements	468	41.71%		\$4,997	\$6,340	\$6,250	\$6,250	\$1,708	\$7,888	\$9,086	\$8,487
471	9000013424	SVCS000 HVAC	Structures and Improvements	468	41.71%		\$1,022	\$21,598	\$21,598	\$21,293	\$5,817	\$26,870	\$30,952	\$28,911
472	9000013424	SVCS000 LIGHTING FIXTURE	Structures and Improvements	468	41.71%		\$15,626	\$19,826	\$19,826	\$19,546	\$5,340	\$24,665	\$28,412	\$26,539
473	9000013424	SVCS000 POWER SUPPLY	Structures and Improvements	468	41.71%		\$13,809	\$18,259	\$18,789	\$18,524	\$5,061	\$23,376	\$26,927	\$25,151
474	9000013428	SVCS000 Non-untized	Structures and Improvements	468	41.71%		\$24	\$30	\$31	\$30	\$8	\$38	\$44	\$41
475	90000125074	SVCS000 Non-untized	Structures and Improvements	468	41.71%		\$480,645	\$592,615	\$609,841	\$601,228	\$164,255	\$758,705	\$873,951	\$816,328
476	9000013466	SVCS000 BUILDINGS	Structures and Improvements	468	41.71%		\$189,612	\$233,784	\$240,579	\$237,181	\$64,798	\$295,517	\$340,981	\$318,249
477	9000013466	SVCS000 SECURITY SYSTEM	Structures and Improvements	468	41.71%		\$13,844	\$17,069	\$17,565	\$17,317	\$4,731	\$21,576	\$24,896	\$23,236
478	9000013466	SVCS000 YARD LIGHTING	Structures and Improvements	468	41.71%		\$41,166	\$50,757	\$52,232	\$51,494	\$14,068	\$64,159	\$74,030	\$69,095
479	9000013457	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$380,611	\$463,141	\$475,838	\$469,489	\$128,265	\$561,967	\$649,546	\$605,756
480	9000013428	SVCS000 Non-untized	Structures and Improvements	468	43.46%		\$7	\$24	\$24	\$24	\$7	\$0	\$0	\$0
481	90000125060	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$340,753	\$414,641	\$426,009	\$420,325	\$114,833	\$503,118	\$581,526	\$542,322
482	90000125074	SVCS000 Non-untized	Structures and Improvements	468	43.46%		\$33,681	\$40,984	\$42,107	\$41,545	\$11,350	\$49,729	\$57,479	\$53,604
483	90000135128	SVCS000 SECURITY SYSTEM	Structures and Improvements	468	43.46%		\$163	\$198	\$204	\$201	\$55	\$241	\$278	\$260
484	90000135886	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$59,363	\$72,235	\$74,216	\$73,225	\$20,005	\$87,649	\$101,309	\$94,479
485	90000128240	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$4,556	\$5,544	\$5,696	\$5,620	\$1,535	\$6,553	\$7,601	\$7,077
486	90000136833	SVCS000 BUILDINGS	Structures and Improvements	468	43.46%		\$26,091	\$31,748	\$32,619	\$32,183	\$8,793	\$37,522	\$43,526	\$40,524
487	90000136833	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$19,531	\$23,765	\$24,417	\$24,091	\$6,582	\$28,088	\$32,582	\$30,335
488	90000128241	SVCS000 BUILDINGS	Structures and Improvements	468	43.46%		\$373,364	\$454,322	\$466,778	\$460,550	\$125,822	\$522,629	\$608,541	\$565,485
489	90000128241	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$108,648	\$132,306	\$135,831	\$134,018	\$36,614	\$152,083	\$177,083	\$164,583
490	90000138578	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$13,560	\$16,501	\$16,953	\$16,727	\$4,570	\$22,102	\$25,442	\$20,542
491	90000133714	SVCS000 BUILDINGS	Structures and Improvements	468	43.46%		\$3,824	\$4,526	\$4,654	\$4,590	\$1,254	\$5,280	\$6,160	\$5,720
492	90000145863	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$7,729	\$9,405	\$9,405	\$9,276	\$2,534	\$10,522	\$12,301	\$11,412
493	90000145624	SVCS000 BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	468	43.46%		\$8,880	\$10,509	\$10,806	\$10,658	\$2,912	\$11,920	\$13,963	\$12,941
494	90000143315	SVCS000 HVAC	Structures and Improvements	468	43.46%		\$2,501	\$2,959	\$3,043	\$3,001	\$820	\$3,308	\$3,884	\$3,596
495	90000125074	SVCS000 Non-untized	Structures and Improvements	468	43.46%		\$51,964	\$61,606	\$61,606	\$61,606	\$16,606	\$78,212	\$94,818	\$81,606
496	90000125074	SVCS000 Non-untized	Structures and Improvements	468	43.46%		\$20,505	\$24,505	\$24,505	\$24,505	\$6,505	\$31,010	\$37,515	\$34,010
497	90000124298	SVCS000 Non-untized	Structures and Improvements	468	43.46%		\$67,880	\$80,780	\$80,780	\$80,780	\$21,880	\$102,660	\$124,540	\$111,760
498	90000143057	SVCS000 BUILDINGS	Structures and Improvements	468	48.32%		\$93,846	\$107,099	\$110,573	\$109,286	\$29,857	\$139,140	\$169,000	\$159,280
499	90000151522	SVCS000 BATTERY	Structures and Improvements	468	48.32%		\$15,945	\$18,150	\$18,787	\$18,569	\$5,073	\$23,862	\$28,935	\$26,935
500	90000135359	SVCS000 BUILDING & ADDITIONS	Structures and Improvements	468	48.32%		\$8,975	\$10,228	\$10,574	\$10,451	\$2,855	\$13,429	\$16,284	\$15,574
501	90000155475	SVCS000 HVAC	Structures and Improvements	468	48.32%		\$728	\$838	\$848	\$848	\$232	\$980	\$1,112	\$1,050
502	90000141136	SVCS000 HVAC	Structures and Improvements	468	48.32%		\$59,427	\$68,390	\$70,019	\$69,204	\$18,907	\$88,126	\$107,033	\$96,989
503	90000141980	SVCS000 BUILDINGS	Structures and Improvements	468	48.32%		\$35,962	\$41,386	\$42,372	\$41,879	\$11,441	\$53,317	\$64,758	\$60,876
504	90000141980	SVCS000 CEILING	Structures and Improvements	468	48.32%		\$10,269	\$11,817	\$12,099	\$11,958	\$3,267	\$15,265	\$18,225	\$17,292
505	90000141980	SVCS000 FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	468	48.32%		\$13,334	\$15,345	\$15,710	\$15,527	\$4,242	\$20,000	\$24,242	\$22,758
506	90000141980	SVCS000 FLOOR COVERING	Structures and Improvements	468	48.32%		\$5,815	\$6,692	\$6,852	\$6,772	\$1,850	\$8,622	\$10,472	\$9,772
507	90000141980	SVCS000 HVAC	Structures and Improvements	468	48.32%		\$12,115	\$13,942	\$14,275	\$14,108	\$3,854	\$18,062	\$21,916	\$20,156
508	90000141980	SVCS000 LIGHTING FIXTURE	Structures and Improvements	468	48.32%		\$12,519	\$14,407	\$14,750	\$14,579	\$3,983	\$18,562	\$22,545	\$21,562
509	90000141980	SVCS000 POWER SUPPLY	Structures and Improvements	468	48.32%		\$31,513	\$36,766	\$37,130	\$36,698	\$10,026	\$46,724	\$56,750	\$52,724
510	90000153318	SVCS000 Non-untized	Structures and Improvements	468	48.32%		\$2,019	\$2,324	\$2,379	\$2,351	\$642	\$2,991	\$3,633	\$3,291
511	90000153318	SVCS000 Non-untized	Structures and Improvements	468	48.32%		\$124,256	\$142,996	\$146,403	\$144,700	\$39,532	\$184,232	\$224,764	\$215,232
512	90000157865	SVCS000 PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	468	48.32%		\$54,692	\$62,941	\$64,440	\$63,690	\$17,400	\$81,090	\$98,490	\$91,690
513	90000161506	SVCS000 Non-untized	Structures and Improvements	468	48.32%		\$30,425	\$34,180	\$35,014	\$34,597	\$9,452	\$44,046	\$53,498	\$49,546
514	90000133467	SVCS000 BUILDINGS	Structures and Improvements	468	48.32%		\$208,981	\$234,768	\$240,499	\$237,633	\$64,921	\$299,028	\$363,949	\$340,107
515	90000133467	SVCS000 CEILING	Structures and Improvements	468	48.32%		\$38,669	\$43,440	\$44,501	\$43,971	\$12,013	\$55,984	\$67,997	\$62,997
516	90000133467	SVCS000 FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	468	48.32%		\$26,281	\$26,923	\$26,923	\$26,602	\$7,268	\$34,191	\$41,459	\$38,459
517	90000133467	SVCS000 FLOOR COVERING	Structures and Improvements	468	48.32%		\$49,912	\$56,071	\$57,440	\$56,756	\$15,906	\$72,656	\$88,562	\$82,656
518	90000133467	SVCS000 HVAC	Structures and Improvements	468	48.32%		\$192,862	\$216,323	\$221,604	\$218,964	\$59,821	\$278,725	\$338,546	\$318,725
519	90000133467	SVCS000 LIGHTING FIXTURE	Structures and Improvements	468	48.32%		\$62,856	\$70,589	\$72,312	\$71,451	\$19,520	\$91,971	\$111,491	\$102,471
520	90000133467	SVCS000 POWER SUPPLY	Structures and Improvements	468	48.32%		\$203,486	\$228,595	\$234,175	\$231,385	\$63,214	\$304,609	\$367,823	\$344,609
521	90000160666	SVCS000 HVAC	Structures and Improvements	468	48.32%		\$4,453	\$5,003	\$5,125	\$5,064	\$1,385	\$6,449	\$7,834	\$7,449
522	90000164212	SVCS000 HVAC	Structures and Improvements	468	48.32%		\$13,037	\$14,546	\$15,003	\$14,825	\$4,050	\$18,875	\$22,925	\$21,875
523	90000153524	SVCS000 Non-untized	Structures and Improvements	468	49.95%		\$151,847	\$169,404	\$173,305	\$171,355	\$46,814	\$218,119	\$264,933	\$247,119
524	90000168765	SVCS000 Non-untized	Structures and Improvements	468	49.95%		\$14,733	\$16,437	\$16,815	\$16,626	\$4,542	\$21,357	\$25,900	\$24,357
525	90000168667	SVCS000 HVAC	Structures and Improvements	468	49.95%		\$1,932	\$2,156	\$2,205	\$2,181	\$596	\$2,777	\$3,373	\$3,177
526	90000170452	SVCS000 HVAC	Structures and Improvements	468	49.95%		\$7,199	\$8,031	\$8,216	\$8,124	\$2,119	\$10,243	\$12,362	\$11,624
527	90000171309	SVCS000 BUILDINGS	Structures and Improvements	468	49.95%		\$5,505	\$6,142	\$6,283	\$6,213	\$1,697	\$7,910	\$9,407	\$8,707
528	90000171787	SVCS000 LIGHTING & POWER SYSTEM	Structures and Improvements	468	49.95%		\$3,499	\$3,904	\$3,994	\$3,949	\$1,079	\$5,028	\$5,947	\$5,547
529	90000174537	SVCS000 Non-untized	Structures and Improvements	468	49.95%		\$5,978	\$6,670	\$6,823	\$6,747	\$1,843	\$8,590	\$10,433	\$9,747

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32%

8.23%

Line	Work order	estm't N°	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$2,726	(\$742)	(\$61)
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$3,784	(\$977)	(\$82)
468	90000124274	SVC8000	CEILING	Structures and Improvements	\$12,099	(\$3,188)	(\$262)
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$2,301	(\$606)	(\$50)
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$2,319	(\$611)	(\$50)
471	90000124274	SVC8000	HVAC	Structures and Improvements	\$7,898	(\$2,081)	(\$171)
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$7,250	(\$1,910)	(\$157)
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$6,871	(\$1,811)	(\$140)
474	90000124298	SVC8000	Non-untized	Structures and Improvements	\$11	(\$3)	(\$0)
475	90000125074	SVC8000	Non-untized	Structures and Improvements	\$223,021	(\$58,765)	(\$4,836)
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$86,946	(\$22,148)	(\$1,823)
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$6,348	(\$1,617)	(\$133)
478	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$18,877	(\$4,808)	(\$396)
479	90000124257	SVC8000	HVAC	Structures and Improvements	\$165,493	(\$37,228)	(\$3,064)
480	90000124298	SVC8000	Non-untized	Structures and Improvements	\$0	(\$7)	(\$1)
481	90000125060	SVC8000	HVAC	Structures and Improvements	\$148,162	(\$33,330)	(\$2,743)
482	90000125074	SVC8000	Non-untized	Structures and Improvements	\$14,645	(\$3,294)	(\$271)
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$71	(\$16)	(\$1)
484	90000135586	SVC8000	HVAC	Structures and Improvements	\$25,812	(\$5,806)	(\$478)
485	90000128240	SVC8000	HVAC	Structures and Improvements	\$1,933	(\$398)	(\$33)
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$11,071	(\$2,279)	(\$188)
487	90000136833	SVC8000	HVAC	Structures and Improvements	\$8,287	(\$1,766)	(\$140)
488	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$154,518	(\$28,696)	(\$2,362)
489	90000128241	SVC8000	HVAC	Structures and Improvements	\$44,964	(\$8,350)	(\$687)
490	90000138578	SVC8000	HVAC	Structures and Improvements	\$5,612	(\$1,042)	(\$86)
491	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$1,563	(\$309)	(\$25)
492	90000145863	SVC8000	HVAC	Structures and Improvements	\$3,118	(\$583)	(\$48)
493	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PL	Structures and Improvements	\$3,536	(\$624)	(\$51)
494	90000143315	SVC8000	HVAC	Structures and Improvements	\$982	(\$163)	(\$13)
495	90000125074	SVC8000	Non-untized	Structures and Improvements	\$0	(\$463,513)	(\$38,147)
496	90000125074	SVC8000	Non-untized	Structures and Improvements	\$0	(\$18,546)	(\$1,526)
497	90000124298	SVC8000	Non-untized	Structures and Improvements	\$0	(\$1,838)	(\$151)
498	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$31,392	(\$1,535)	(\$126)
499	90000151522	SVC8000	BATTERY	Structures and Improvements	\$5,334	(\$261)	(\$21)
500	90000135359	SVC8000	BUILDING & ADDITONS	Structures and Improvements	\$2,960	(\$105)	(\$9)
501	90000155475	SVC8000	HVAC	Structures and Improvements	\$237	(\$5)	(\$0)
502	90000141136	SVC8000	HVAC	Structures and Improvements	\$19,039	(\$132)	(\$11)
503	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$11,521	(\$80)	(\$7)
504	90000141980	SVC8000	CEILING	Structures and Improvements	\$3,290	(\$23)	(\$2)
505	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$4,272	(\$30)	(\$2)
506	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,863	(\$13)	(\$1)
507	90000141980	SVC8000	HVAC	Structures and Improvements	\$3,881	(\$27)	(\$2)
508	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$4,011	(\$28)	(\$2)
509	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$10,096	(\$70)	(\$6)
510	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$647	(\$4)	(\$0)
511	90000153318	SVC8000	Non-untized	Structures and Improvements	\$39,804	(\$277)	(\$23)
512	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 S	Structures and Improvements	\$17,522	(\$122)	(\$10)
513	90000161506	SVC8000	Non-untized	Structures and Improvements	\$9,461	(\$9)	(\$1)
514	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$63,014	\$1,908	\$157
515	90000133467	SVC8000	CEILING	Structures and Improvements	\$11,660	\$353	\$29
516	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$7,054	\$214	\$18
517	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$15,050	\$456	\$37
518	90000133467	SVC8000	HVAC	Structures and Improvements	\$88,063	\$1,738	\$145
519	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$18,947	\$574	\$47
520	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$61,357	\$1,857	\$153
521	90000160666	SVC8000	HVAC	Structures and Improvements	\$1,343	\$41	\$3
522	90000164212	SVC8000	HVAC	Structures and Improvements	\$3,931	\$119	\$10
523	90000153524	SVC8000	Non-untized	Structures and Improvements	\$40,538	\$5,979	\$492
524	90000168765	SVC8000	Non-untized	Structures and Improvements	\$3,962	\$580	\$48
525	90000168667	SVC8000	HVAC	Structures and Improvements	\$511	\$85	\$7
526	90000170452	SVC8000	HVAC	Structures and Improvements	\$1,903	\$316	\$26
527	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$1,455	\$242	\$20
528	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$925	\$154	\$13
529	90000174537	SVC8000	Non-untized	Structures and Improvements	\$1,526	\$317	\$26

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23400%

09/01/20 08/31/21

Line	Work order	estmt N°	Project Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
530	90000175582	SVC8000	Non-utilized	J139	07/01/16	120	\$23,437	\$0	\$23,437	YES	\$13,672	\$11,328	\$12,500	8.23%
531	90000176635	SVC8000	Structures and Improvements	J139	11/01/16	120	\$101,974	\$0	\$101,974	YES	\$62,884	\$52,687	\$57,785	8.23%
532	90000177563	SVC8000	Structures and Improvements	J139	11/01/16	120	\$24,849	\$0	\$24,849	YES	\$15,324	\$12,839	\$14,081	8.23%
533	90000132991	SVC8000	Structures and Improvements	G012	12/01/16	120	\$2,366	\$0	\$2,366	YES	\$0	\$0	\$0	8.23%
534	90000172632	SVC8000	Structures and Improvements	J063	12/01/16	120	\$202,324	\$0	\$202,324	YES	\$126,452	\$106,220	\$116,336	8.23%
535	90000174537	SVC8000	Structures and Improvements	J135	12/01/16	120	\$596	\$0	\$596	YES	\$372	\$313	\$342	8.23%
536	90000174540	SVC8000	Structures and Improvements	J139	12/01/16	120	\$4,282	\$0	\$4,282	YES	\$2,676	\$2,248	\$2,462	8.23%
537	90000176635	SVC8000	Structures and Improvements	J139	12/01/16	120	\$817	\$0	\$817	YES	\$0	\$0	\$0	8.23%
538	90000177563	SVC8000	Structures and Improvements	J139	12/01/16	120	\$15,919	\$0	\$15,919	YES	\$9,949	\$8,357	\$9,153	8.23%
539	90000174537	SVC8000	Structures and Improvements	J135	01/01/17	120	\$2,314	\$0	\$2,314	YES	\$1,466	\$1,234	\$1,350	8.23%
540	90000174540	SVC8000	Structures and Improvements	J139	01/01/17	120	\$11	\$0	\$11	YES	\$7	\$6	\$6	8.23%
541	90000177563	SVC8000	Structures and Improvements	J139	01/01/17	120	\$460	\$0	\$460	YES	\$291	\$245	\$268	8.23%
542	90000174537	SVC8000	Structures and Improvements	J135	02/01/17	120	\$39	\$0	\$39	YES	\$25	\$21	\$23	8.23%
543	90000174540	SVC8000	Structures and Improvements	J139	03/01/17	120	\$1,348	\$0	\$1,348	YES	\$876	\$741	\$809	8.23%
544	90000177563	SVC8000	Structures and Improvements	J139	03/01/17	120	\$9,640	\$0	\$9,640	YES	\$6,266	\$5,302	\$5,784	8.23%
545	90000174540	SVC8000	Structures and Improvements	J139	04/01/17	120	\$30,331	\$0	\$30,331	YES	\$19,968	\$16,935	\$18,452	8.23%
546	90000181496	SVC8000	Structures and Improvements	J135	04/01/17	120	\$237,608	\$0	\$237,608	YES	\$156,425	\$132,665	\$144,545	8.23%
547	90000182013	SVC8000	Structures and Improvements	J063	04/01/17	120	\$55,044	\$0	\$55,044	YES	\$36,237	\$30,733	\$33,485	8.23%
548	90000172633	SVC8000	Structures and Improvements	J139	05/01/17	120	\$13,966	\$0	\$13,966	YES	\$9,311	\$7,914	\$8,612	8.23%
549	90000181493	SVC8000	Structures and Improvements	J114	05/01/17	120	\$905,115	\$0	\$905,115	NO	\$603,410	\$512,898	\$558,154	8.23%
550	9000018262	SVC8000	Structures and Improvements	J063	05/01/17	120	\$102,991	\$0	\$102,991	YES	\$68,661	\$58,361	\$63,511	8.23%
551	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	J114	07/01/87	120	\$4,920	\$0	\$4,920	NO	\$0	\$0	\$0	8.23%
552	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/87	120	\$1,094	\$0	\$1,094	NO	\$0	\$0	\$0	8.23%
553	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/87	120	\$1,475	\$0	\$1,475	YES	\$0	\$0	\$0	8.23%
554	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	J114	07/01/88	120	\$3,051	\$0	\$3,051	NO	\$0	\$0	\$0	8.23%
555	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	J139	07/01/88	120	\$256	\$0	\$256	YES	\$0	\$0	\$0	8.23%
556	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J139	07/01/88	120	\$7,472	\$0	\$7,472	YES	\$0	\$0	\$0	8.23%
557	ITXFER00099	SVC8000	SPECIAL MACHINES	J139	07/01/88	120	\$638	\$0	\$638	YES	\$0	\$0	\$0	8.23%
558	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/88	120	\$3,774	\$0	\$3,774	YES	\$0	\$0	\$0	8.23%
559	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J114	07/01/89	120	\$400	\$0	\$400	NO	\$0	\$0	\$0	8.23%
560	ITXFER00099	SVC8000	SPECIAL MACHINES	J114	07/01/89	120	\$962	\$0	\$962	NO	\$0	\$0	\$0	8.23%
561	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/89	120	\$25,642	\$0	\$25,642	NO	\$0	\$0	\$0	8.23%
562	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/89	120	\$3,899	\$0	\$3,899	YES	\$0	\$0	\$0	8.23%
563	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J114	07/01/89	120	\$3,361	\$0	\$3,361	NO	\$0	\$0	\$0	8.23%
564	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/90	120	\$9,154	\$0	\$9,154	NO	\$0	\$0	\$0	8.23%
565	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J139	07/01/90	120	\$2,970	\$0	\$2,970	YES	\$0	\$0	\$0	8.23%
566	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/90	120	\$7,737	\$0	\$7,737	YES	\$0	\$0	\$0	8.23%
567	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/90	120	\$7,439	\$0	\$7,439	YES	\$0	\$0	\$0	8.23%
568	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/91	120	\$2,231	\$0	\$2,231	NO	\$0	\$0	\$0	8.23%
569	ITXFER00099	SVC8000	SPECIAL MACHINES	J114	07/01/91	120	\$9,017	\$0	\$9,017	NO	\$0	\$0	\$0	8.23%
570	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/91	120	\$3,269	\$0	\$3,269	NO	\$0	\$0	\$0	8.23%
571	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	J139	07/01/91	120	\$2,614	\$0	\$2,614	YES	\$0	\$0	\$0	8.23%
572	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/91	120	\$9,549	\$0	\$9,549	YES	\$0	\$0	\$0	8.23%
573	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J114	07/01/92	120	\$1,118	\$0	\$1,118	NO	\$0	\$0	\$0	8.23%
574	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	J114	07/01/92	120	\$1,527	\$0	\$1,527	NO	\$0	\$0	\$0	8.23%
575	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/92	120	\$1,685	\$0	\$1,685	NO	\$0	\$0	\$0	8.23%
576	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/92	120	\$2,323	\$0	\$2,323	NO	\$0	\$0	\$0	8.23%
577	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	J114	07/01/92	120	\$580	\$0	\$580	NO	\$0	\$0	\$0	8.23%
578	ITXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	J139	07/01/92	120	\$3,349	\$0	\$3,349	YES	\$0	\$0	\$0	8.23%
579	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	J139	07/01/92	120	\$8,832	\$0	\$8,832	YES	\$0	\$0	\$0	8.23%
580	ITXFER00099	SVC8000	SPECIAL MACHINES	J139	07/01/92	120	\$13,336	\$0	\$13,336	YES	\$0	\$0	\$0	8.23%
581	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/92	120	\$1,825	\$0	\$1,825	YES	\$0	\$0	\$0	8.23%
582	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/93	120	\$975	\$0	\$975	NO	\$0	\$0	\$0	8.23%
583	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/93	120	\$2,758	\$0	\$2,758	YES	\$0	\$0	\$0	8.23%
584	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/93	120	\$429	\$0	\$429	YES	\$0	\$0	\$0	8.23%
585	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J114	07/01/94	120	\$13,116	\$0	\$13,116	NO	\$0	\$0	\$0	8.23%
586	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/94	120	\$5,885	\$0	\$5,885	YES	\$0	\$0	\$0	8.23%
587	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/95	120	\$14,584	\$0	\$14,584	YES	\$0	\$0	\$0	8.23%
588	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/96	120	\$13,815	\$0	\$13,815	YES	\$0	\$0	\$0	8.23%
589	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J135	07/01/97	120	\$4,171	\$0	\$4,171	YES	\$0	\$0	\$0	8.23%
590	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	07/01/97	120	\$23,557	\$0	\$23,557	YES	\$0	\$0	\$0	8.23%
591	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J063	06/17/03	120	\$9,040	\$0	\$9,040	YES	\$0	\$0	\$0	8.23%
592	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J139	12/31/03	120	\$80,414	\$0	\$80,414	YES	\$0	\$0	\$0	8.23%
593	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	J063	12/31/03	120	\$37,482	\$0	\$37,482	YES	\$0	\$0	\$0	8.23%

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
530	90000175582	SVC8000 Non-united	Structures and Improvements	\$1,029	(\$51)	\$978	\$2,344
531	90000176635	SVC8000 Non-united	Structures and Improvements	\$4,756	(\$269)	\$4,486	\$10,197
532	90000177563	SVC8000 Non-united	Structures and Improvements	\$1,159	(\$66)	\$1,093	\$2,485
533	90000132991	SVC8000 Non-united	Structures and Improvements	\$0	\$7,978	\$7,978	\$0
534	90000172632	SVC8000 Non-united	Structures and Improvements	\$9,574	(\$572)	\$9,002	\$20,232
535	90000174537	SVC8000 Non-united	Structures and Improvements	\$28	(\$2)	\$26	\$60
536	90000174540	SVC8000 Non-united	Structures and Improvements	\$203	(\$12)	\$191	\$428
537	90000176635	SVC8000 Non-united	Structures and Improvements	\$0	\$1	\$1	\$0
538	90000177563	SVC8000 Non-united	Structures and Improvements	\$753	(\$45)	\$708	\$1,592
539	90000174537	SVC8000 Non-united	Structures and Improvements	\$111	(\$7)	\$104	\$231
540	90000174540	SVC8000 Non-united	Structures and Improvements	\$1	(\$0)	\$0	\$1
541	90000177563	SVC8000 Non-united	Structures and Improvements	\$22	(\$1)	\$21	\$46
542	90000174537	SVC8000 Non-united	Structures and Improvements	\$2	(\$0)	\$2	\$4
543	90000174540	SVC8000 Non-united	Structures and Improvements	\$67	(\$5)	\$62	\$135
544	90000177563	SVC8000 Non-united	Structures and Improvements	\$476	(\$33)	\$443	\$964
545	90000174540	SVC8000 Non-united	Structures and Improvements	\$1,519	(\$169)	\$1,410	\$3,033
546	90000181496	SVC8000 Non-united	Structures and Improvements	\$11,896	(\$850)	\$11,046	\$23,761
547	90000182013	SVC8000 Non-united	Structures and Improvements	\$2,756	(\$197)	\$2,559	\$5,504
548	90000172633	SVC8000 Non-united	Structures and Improvements	\$709	(\$53)	\$656	\$1,397
549	90000181493	SVC8000 Non-united	Structures and Improvements	\$45,936	(\$3,408)	\$42,528	\$90,511
550	90000182262	SVC8000 Non-united	Structures and Improvements	\$5,227	(\$388)	\$4,839	\$10,299
551	ITXFER00099	SVC8000 GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$0	\$14	\$14	\$0
552	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$3	\$3	\$0
553	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$4	\$4	\$0
554	ITXFER00099	SVC8000 GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$0	\$11	\$11	\$0
555	ITXFER00099	SVC8000 MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$0	\$1	\$1	\$0
556	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$26	\$26	\$0
557	ITXFER00099	SVC8000 SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	\$2	\$2	\$0
558	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$13	\$13	\$0
559	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$2	\$2	\$0
560	ITXFER00099	SVC8000 SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	\$4	\$4	\$0
561	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$103	\$103	\$0
562	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$16	\$16	\$0
563	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$16	\$16	\$0
564	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$42	\$42	\$0
565	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$14	\$14	\$0
566	ITXFER00099	SVC8000 SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	\$13	\$13	\$0
567	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$34	\$34	\$0
568	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$12	\$12	\$0
569	ITXFER00099	SVC8000 SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	\$47	\$47	\$0
570	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$17	\$17	\$0
571	ITXFER00099	SVC8000 CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$0	\$14	\$14	\$0
572	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$50	\$50	\$0
573	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$6	\$6	\$0
574	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$9	\$9	\$0
575	ITXFER00099	SVC8000 GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$0	\$10	\$10	\$0
576	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$13	\$13	\$0
577	ITXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$3	\$3	\$0
578	ITXFER00099	SVC8000 ANVILS FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	\$0	\$19	\$19	\$0
579	ITXFER00099	SVC8000 CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$0	\$51	\$51	\$0
580	ITXFER00099	SVC8000 SPECIAL MACHINES	Tools Shop and Garage Equipment	\$0	\$77	\$77	\$0
581	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$11	\$11	\$0
582	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$6	\$6	\$0
583	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$17	\$17	\$0
584	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$3	\$3	\$0
585	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$91	\$91	\$0
586	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$41	\$41	\$0
587	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$109	\$109	\$0
588	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$112	\$112	\$0
589	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$36	\$36	\$0
590	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$204	\$204	\$0
591	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$59	\$59	\$0
592	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$549	\$549	\$0
593	ITXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$256	\$256	\$0

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas										Distribution		
Line	Work order	Project Description	Account Description	Test Year NECO G Allocation	Test Year Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator		
530	90000175582	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$15	\$36	3.7985%	\$37	\$89	\$17	\$109	
531	90000176635	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$69	\$156	3.7985%	\$170	\$387	\$76	\$462	
532	90000177563	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$17	\$38	3.7985%	\$42	\$94	\$19	\$117	
533	90000132991	SVCS000 Non-untized	Structures and Improvements	2.8497%	\$227	\$0	8.3660%	\$668	\$0	\$91	\$576	
534	90000172632	SVCS000 Non-untized	Structures and Improvements	4.0899%	\$368	\$827	9.6901%	\$872	\$1961	\$387	\$2,446	
535	90000174537	SVCS000 Non-untized	Structures and Improvements	1.6673%	\$0	\$1	3.3927%	\$1	\$2	\$0	\$3	
536	90000174540	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$3	\$7	3.7985%	\$7	\$16	\$3	\$20	
537	90000176635	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
538	90000177563	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$11	\$24	3.7985%	\$27	\$60	\$12	\$75	
539	90000174537	SVCS000 Non-untized	Structures and Improvements	1.6673%	\$2	\$4	3.3927%	\$4	\$8	\$2	\$10	
540	90000174540	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
541	90000177563	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$0	\$1	3.7985%	\$1	\$2	\$0	\$2	
542	90000174537	SVCS000 Non-untized	Structures and Improvements	1.6673%	\$0	\$0	3.3927%	\$0	\$0	\$0	\$0	
543	90000174540	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$1	\$2	3.7985%	\$2	\$5	\$1	\$6	
544	90000177563	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$7	\$15	3.7985%	\$17	\$37	\$7	\$46	
545	90000174540	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$22	\$46	3.7985%	\$54	\$115	\$23	\$146	
546	90000181496	SVCS000 Non-untized	Structures and Improvements	1.6673%	\$184	\$396	3.3927%	\$375	\$806	\$161	\$1,020	
547	90000182013	SVCS000 Non-untized	Structures and Improvements	4.0899%	\$105	\$225	9.6901%	\$248	\$533	\$107	\$675	
548	90000172633	SVCS000 Non-untized	Structures and Improvements	1.5316%	\$10	\$21	3.7985%	\$25	\$53	\$11	\$67	
549	90000181493	SVCS000 Non-untized	Structures and Improvements	6.2600%	\$2,662	\$5,666	0.0000%	\$0	\$0	\$0	\$0	
550	90000182762	SVCS000 Non-untized	Structures and Improvements	4.0899%	\$198	\$421	9.6901%	\$469	\$998	\$200	\$1,267	
551	ITXPER0099	SVCS000 GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
552	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
553	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
554	ITXPER0099	SVCS000 GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
555	ITXPER0099	SVCS000 MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
556	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1	
557	ITXPER0099	SVCS000 SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
558	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
559	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
560	ITXPER0099	SVCS000 SPECIAL MACHINES	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
561	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$6	\$0	0.0000%	\$0	\$0	\$0	\$0	
562	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$1	
563	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
564	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0	
565	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$0	
566	ITXPER0099	SVCS000 SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$0	\$0	\$0	\$0	
567	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$1	
568	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
569	ITXPER0099	SVCS000 SPECIAL MACHINES	Tools Shop and Garage Equipment	6.2600%	\$3	\$0	0.0000%	\$0	\$0	\$0	\$0	
570	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
571	ITXPER0099	SVCS000 CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$0	
572	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$2	\$0	\$0	\$2	
573	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
574	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
575	ITXPER0099	SVCS000 GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	6.2600%	\$1	\$0	0.0000%	\$0	\$0	\$0	\$0	
576	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
577	ITXPER0099	SVCS000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
578	ITXPER0099	SVCS000 ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$1	\$0	\$0	\$1	
579	ITXPER0099	SVCS000 CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0	\$2	
580	ITXPER0099	SVCS000 SPECIAL MACHINES	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$3	\$0	\$0	\$3	
581	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
582	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
583	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$1	
584	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	
585	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	6.2600%	\$6	\$0	0.0000%	\$0	\$0	\$0	\$0	
586	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0	\$2	
587	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$2	\$0	3.7985%	\$4	\$0	\$1	\$4	
588	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$2	\$0	3.7985%	\$4	\$1	\$1	\$4	
589	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.6673%	\$1	\$0	3.3927%	\$1	\$0	\$0	\$1	
590	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$3	\$0	3.7985%	\$8	\$0	\$1	\$7	
591	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$2	\$0	9.6901%	\$6	\$0	\$1	\$5	
592	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	1.5316%	\$8	\$0	3.7985%	\$21	\$0	\$3	\$18	
593	ITXPER0099	SVCS000 TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equipment	4.0899%	\$10	\$0	9.6901%	\$25	\$0	\$3	\$21	

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 09/01/20 08/31/21

27.32%

Line	Work order	estimat Nt	Project Description	Account Description	Amortization Period	Rate	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance
530	90000175582	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$11,706	\$13,060	\$15,361	\$13,210	\$3,609	\$9,765	\$12,109	\$10,937
531	90000176635	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$55,415	\$56,924	\$56,169	\$56,169	\$15,345	\$41,824	\$49,288	\$44,189
532	90000177563	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$13,228	\$13,228	\$13,847	\$13,687	\$3,739	\$9,525	\$12,010	\$10,768
533	90000132991	SV C8000	Non-untized	Structures and Improvements	468	49.95%		(\$118,198)	(\$354,839)	(\$354,839)	(\$354,839)	(\$96,942)	\$0	\$0	\$0
534	90000172632	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$101,057	\$110,145	\$112,742	\$111,444	\$30,446	\$75,871	\$96,104	\$85,987
535	90000174537	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$297	\$324	\$332	\$328	\$90	\$223	\$283	\$253
536	90000174540	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$21,39	\$23,31	\$2,386	\$2,358	\$644	\$1,606	\$2,034	\$1,820
537	90000176635	SV C8000	Non-untized	Structures and Improvements	468	49.95%		(\$9)	(\$26)	(\$26)	(\$26)	(\$7)	\$0	\$0	\$0
538	90000177563	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$7,951	\$8,666	\$8,871	\$8,768	\$2,396	\$5,970	\$7,561	\$6,765
539	90000174537	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$11,56	\$12,901	\$12,901	\$12,775	\$348	\$849	\$1,080	\$964
540	90000174540	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$5	\$6	\$6	\$6	\$2	\$4	\$5	\$4
541	90000177563	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$230	\$250	\$256	\$253	\$69	\$169	\$215	\$192
542	90000174537	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$20	\$21	\$22	\$22	\$6	\$14	\$18	\$16
543	90000174540	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$673	\$734	\$751	\$742	\$203	\$472	\$607	\$539
544	90000177563	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$4,815	\$5,248	\$5,372	\$5,310	\$1,451	\$3,374	\$4,338	\$3,856
545	90000181496	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$16,412	\$16,902	\$16,902	\$16,707	\$4,564	\$13,363	\$16,396	\$11,880
546	90000182013	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$12,404	\$12,934	\$13,240	\$13,079	\$35,756	\$81,183	\$104,944	\$93,063
547	90000172633	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$29,966	\$30,673	\$30,673	\$30,319	\$8,283	\$24,311	\$29,311	\$21,559
548	90000181493	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$6,976	\$7,403	\$7,782	\$7,693	\$2,102	\$4,655	\$6,052	\$5,354
549	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$452,090	\$492,746	\$504,362	\$498,554	\$136,205	\$301,705	\$392,216	\$346,961
550	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$51,442	\$56,068	\$57,390	\$56,729	\$15,498	\$34,330	\$44,629	\$39,480
551	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$4,226	\$4,352	\$4,352	\$4,289	\$1,172	\$4,920	\$4,920	\$4,920
552	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$939	\$967	\$967	\$953	\$260	\$1,094	\$1,094	\$1,094
553	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,267	\$1,305	\$1,305	\$1,286	\$351	\$1,475	\$1,475	\$1,475
554	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,453	\$2,621	\$2,621	\$2,582	\$705	\$3,051	\$3,051	\$3,051
555	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$213	\$213	\$219	\$216	\$59	\$256	\$256	\$256
556	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$6,226	\$6,418	\$6,418	\$6,322	\$1,727	\$7,472	\$7,472	\$7,472
557	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$531	\$548	\$548	\$540	\$147	\$638	\$638	\$638
558	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$3,145	\$3,242	\$3,242	\$3,194	\$873	\$3,774	\$3,774	\$3,774
559	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$323	\$333	\$333	\$328	\$90	\$400	\$400	\$400
560	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$777	\$802	\$802	\$789	\$216	\$962	\$962	\$962
561	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$20,711	\$21,369	\$21,369	\$21,040	\$5,748	\$25,642	\$25,642	\$25,642
562	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$3,149	\$3,249	\$3,249	\$3,199	\$874	\$3,899	\$3,899	\$3,899
563	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,715	\$2,715	\$2,715	\$2,672	\$730	\$3,361	\$3,361	\$3,361
564	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$7,199	\$7,394	\$7,394	\$7,276	\$1,988	\$9,154	\$9,154	\$9,154
565	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,323	\$2,323	\$2,323	\$2,210	\$645	\$2,970	\$2,970	\$2,970
566	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,140	\$2,140	\$2,140	\$2,175	\$594	\$2,737	\$2,737	\$2,737
567	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$5,818	\$6,008	\$6,008	\$5,913	\$1,615	\$7,439	\$7,439	\$7,439
568	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,688	\$1,745	\$1,745	\$1,716	\$469	\$2,231	\$2,231	\$2,231
569	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$6,821	\$7,052	\$7,052	\$6,936	\$1,895	\$8,017	\$8,017	\$8,017
570	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,473	\$2,556	\$2,556	\$2,514	\$687	\$3,269	\$3,269	\$3,269
571	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,977	\$2,044	\$2,044	\$2,010	\$549	\$2,614	\$2,614	\$2,614
572	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$7,223	\$7,468	\$7,468	\$7,345	\$2,007	\$9,549	\$9,549	\$9,549
573	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$817	\$845	\$845	\$831	\$227	\$1,118	\$1,118	\$1,118
574	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,116	\$1,155	\$1,155	\$1,135	\$310	\$1,527	\$1,527	\$1,527
575	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,231	\$1,274	\$1,274	\$1,253	\$342	\$1,685	\$1,685	\$1,685
576	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,698	\$1,757	\$1,757	\$1,727	\$472	\$2,323	\$2,323	\$2,323
577	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$424	\$438	\$438	\$431	\$118	\$580	\$580	\$580
578	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,447	\$2,533	\$2,533	\$2,490	\$680	\$3,349	\$3,349	\$3,349
579	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$6,454	\$6,681	\$6,681	\$6,568	\$1,794	\$8,832	\$8,832	\$8,832
580	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$9,746	\$10,088	\$10,088	\$9,917	\$2,709	\$13,336	\$13,336	\$13,336
581	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,334	\$1,381	\$1,381	\$1,357	\$371	\$1,825	\$1,825	\$1,825
582	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$688	\$713	\$713	\$700	\$191	\$975	\$975	\$975
583	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$1,944	\$2,015	\$2,015	\$1,980	\$541	\$2,758	\$2,758	\$2,758
584	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$302	\$313	\$313	\$308	\$84	\$429	\$429	\$429
585	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$8,912	\$9,249	\$9,249	\$9,080	\$2,481	\$13,116	\$13,116	\$13,116
586	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$3,999	\$4,149	\$4,149	\$4,074	\$1,113	\$5,885	\$5,885	\$5,885
587	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$9,536	\$9,910	\$9,910	\$9,723	\$2,656	\$14,584	\$14,584	\$14,584
588	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$8,679	\$9,033	\$9,033	\$8,856	\$2,419	\$13,815	\$13,815	\$13,815
589	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$2,514	\$2,620	\$2,620	\$2,567	\$701	\$4,171	\$4,171	\$4,171
590	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$14,194	\$14,798	\$14,798	\$14,496	\$3,960	\$23,557	\$23,557	\$23,557
591	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$4,171	\$4,171	\$4,171	\$4,171	\$0	\$9,040	\$9,040	\$9,040
592	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$55,427	\$56,537	\$56,537	\$55,982	\$15,294	\$80,414	\$80,414	\$80,414
593	9000018202	SV C8000	Non-untized	Structures and Improvements	468	49.95%		\$17,294	\$26,353	\$26,353	\$26,094	\$7,129	\$37,482	\$37,482	\$37,482

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.32% 8.23%

Line	Work order	estment N°	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
530	90000175582	SVC8000	Non-united	Structures and Improvements	\$2,988	\$621	\$51
531	90000176635	SVC8000	Non-united	Structures and Improvements	\$12,072	\$3,273	\$269
532	90000177563	SVC8000	Non-united	Structures and Improvements	\$2,942	\$798	\$66
533	90000132991	SVC8000	Non-united	Structures and Improvements	\$0	(\$96,942)	(\$7,978)
534	90000172632	SVC8000	Non-united	Structures and Improvements	\$23,492	\$6,955	\$572
535	90000174537	SVC8000	Non-united	Structures and Improvements	\$69	\$20	\$2
536	90000174540	SVC8000	Non-united	Structures and Improvements	\$497	\$147	\$12
537	90000176635	SVC8000	Non-united	Structures and Improvements	\$0	(\$7)	(\$1)
538	90000177563	SVC8000	Non-united	Structures and Improvements	\$1,848	\$547	\$45
539	90000174537	SVC8000	Non-united	Structures and Improvements	\$263	\$85	\$7
540	90000174540	SVC8000	Non-united	Structures and Improvements	\$1	\$0	\$0
541	90000177563	SVC8000	Non-united	Structures and Improvements	\$52	\$17	\$1
542	90000174537	SVC8000	Non-united	Structures and Improvements	\$4	\$2	\$0
543	90000174540	SVC8000	Non-united	Structures and Improvements	\$147	\$56	\$5
544	90000177563	SVC8000	Non-united	Structures and Improvements	\$1,053	\$397	\$33
545	90000174540	SVC8000	Non-united	Structures and Improvements	\$3,246	\$1,319	\$109
546	90000181496	SVC8000	Non-united	Structures and Improvements	\$25,425	\$10,331	\$850
547	90000182013	SVC8000	Non-united	Structures and Improvements	\$5,890	\$2,393	\$197
548	90000172633	SVC8000	Non-united	Structures and Improvements	\$1,463	\$639	\$53
549	90000181493	SVC8000	Non-united	Structures and Improvements	\$94,790	\$41,415	\$3,408
550	90000182262	SVC8000	Non-united	Structures and Improvements	\$10,786	\$4,713	\$388
551	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$1,344	(\$172)	(\$14)
552	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$299	(\$38)	(\$3)
553	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$403	(\$52)	(\$4)
554	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$834	(\$128)	(\$11)
555	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$70	(\$11)	(\$1)
556	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$2,041	(\$314)	(\$26)
557	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$174	(\$27)	(\$2)
558	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,031	(\$159)	(\$13)
559	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$109	(\$20)	(\$2)
560	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$263	(\$47)	(\$4)
561	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$7,006	(\$1,257)	(\$103)
562	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,065	(\$191)	(\$16)
563	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$918	(\$188)	(\$16)
564	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,501	(\$513)	(\$42)
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$811	(\$166)	(\$14)
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$748	(\$153)	(\$13)
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,032	(\$417)	(\$34)
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$610	(\$141)	(\$12)
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$2,464	(\$569)	(\$47)
570	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$893	(\$206)	(\$17)
571	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$714	(\$165)	(\$14)
572	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,609	(\$602)	(\$50)
573	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$305	(\$78)	(\$6)
574	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$417	(\$107)	(\$9)
575	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equipment	\$460	(\$118)	(\$10)
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$635	(\$163)	(\$13)
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$158	(\$41)	(\$3)
578	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equipment	\$915	(\$235)	(\$19)
579	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equipment	\$2,413	(\$619)	(\$51)
580	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equipment	\$3,644	(\$934)	(\$77)
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$499	(\$128)	(\$11)
582	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$266	(\$75)	(\$6)
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$753	(\$212)	(\$17)
584	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$117	(\$33)	(\$3)
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,583	(\$1,103)	(\$91)
586	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,608	(\$495)	(\$41)
587	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,984	(\$1,328)	(\$109)
588	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$3,774	(\$1,355)	(\$112)
589	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,140	(\$438)	(\$36)
590	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$6,436	(\$2,475)	(\$204)
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$21,470	(\$7,161)	(\$559)
592	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$21,969	(\$6,675)	(\$549)
593	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$10,240	(\$3,111)	(\$256)

8.2.3001																
09/01/20																
08/31/21																
Line	Work order	estimat No.	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date	Adjustments	HTV Spord	NECO	Balance	09/01/2020	08/31/2021	Average Balance	Service Co	Remark
504	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J063	05/17/04	120	\$4,200	\$0	\$4,200	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
505	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J063	06/17/04	120	\$4,980	\$0	\$4,980	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
506	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J139	12/17/04	120	\$500,899	\$0	\$500,899	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
507	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J139	07/24/05	120	\$2,550	\$0	\$2,550	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
508	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J139	11/22/05	120	\$5,954	\$0	\$5,954	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
509	ITXFER00099	SVCS0000	MACHINE TOOLS (EA)	J139	05/01/06	120	\$4,362	\$0	\$4,362	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
600	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J063	07/01/06	120	\$3,358	\$0	\$3,358	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
601	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J063	07/01/06	120	\$5,296	\$0	\$5,296	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
602	ITXFER00099	SVCS0000	MACHINE TOOLS (EA)	J139	12/01/06	120	\$25,883	\$0	\$25,883	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
603	ITXFER00099	SVCS0000	MOTORS & ELECTRIC EQUIPMENT (EA)	J139	06/01/07	120	\$553	\$0	\$553	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
604	ITXFER00099	SVCS0000	GENERATOR	J063	10/01/08	120	\$81,633	\$0	\$81,633	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
605	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J139	01/31/09	120	\$17,352	\$0	\$17,352	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
606	ITXFER00099	SVCS0000	GENERAL PLANT \$20,000 OR >	J063	06/30/10	120	\$311,717	\$0	\$311,717	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
607	9000097933	SVCS0000	GENERAL PLANT \$20,000 OR >	G012	07/01/10	120	\$268,088	\$0	\$268,088	YES	\$0	\$0	\$0	\$0	\$2,236	82,236
608	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J139	07/01/12	120	\$18,797	\$0	\$18,797	YES	\$3,446	\$1,566	\$2,506	\$2,506	\$2,236	82,236
609	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J139	08/01/12	120	\$9,038	\$0	\$9,038	YES	\$1,732	\$828	\$1,280	\$1,280	\$2,236	82,236
610	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J063	08/01/12	120	\$294,748	\$0	\$294,748	YES	\$56,493	\$27,019	\$41,756	\$41,756	\$2,236	82,236
611	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J063	08/01/12	120	\$8,203	\$0	\$8,203	YES	\$1,572	\$752	\$1,162	\$1,162	\$2,236	82,236
612	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J063	08/01/12	120	\$20,813	\$0	\$20,813	YES	\$3,989	\$1,908	\$2,949	\$2,949	\$2,236	82,236
613	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J063	08/01/12	120	\$9,165	\$0	\$9,165	YES	\$1,757	\$840	\$1,298	\$1,298	\$2,236	82,236
614	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J063	08/01/12	120	\$12,109	\$0	\$12,109	YES	\$2,321	\$1,110	\$1,715	\$1,715	\$2,236	82,236
615	ITXFER00099	SVCS0000	TOOLS & IMPLMENTS (EA)	J063	08/01/12	120	\$3,347	\$0	\$3,347	YES	\$641	\$307	\$474	\$474	\$2,236	82,236
616	ITXFER00099	SVCS0000	MISCELLANEOUS ITEMS (EA)	J063	08/01/12	120	\$1,525	\$0	\$1,525	YES	\$292	\$140	\$216	\$216	\$2,236	82,236
617	Total						\$476,119,248	\$0	\$476,119,248			\$35,298,935	\$25,199,995	\$30,240,465		
618	Check						\$476,119,248									
619	Difference															

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization
594	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$29	\$29	\$0
595	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$34	\$34	\$0
596	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$3,577	\$3,577	\$0
597	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$0	\$18	\$18	\$0
598	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$44	\$44	\$0
599	ITXFER0099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$0	\$33	\$33	\$0
600	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$25	\$25	\$0
601	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$39	\$39	\$0
602	ITXFER0099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$0	\$201	\$201	\$0
603	ITXFER0099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment	\$0	\$4	\$4	\$0
604	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$684	\$684	\$0
605	ITXFER0099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	\$0	\$145	\$145	\$0
606	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$0	\$2,710	\$2,710	\$0
607	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	\$0	\$2,331	\$2,331	\$0
608	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$206	\$119	\$325	\$1,880
609	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$105	\$55	\$161	\$904
610	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$3,437	\$1,807	\$5,243	\$29,475
611	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$96	\$50	\$146	\$820
612	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$243	\$128	\$370	\$2,081
613	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$107	\$56	\$163	\$917
614	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$141	\$74	\$215	\$1,211
615	ITXFER0099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$59	\$21	\$80	\$335
616	ITXFER0099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$18	\$9	\$27	\$153
617	Total				\$2,489,531	\$1,683,214	\$4,172,745	\$10,077,196

618 Check
619 Difference

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas										Distribution			
Line	Work order	estimat No.	Project Description	Account Description	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year Rent	Test Year Rent	Less IFA Salary & Wage Allocator	Total
					NECO G Allocation	NECO G Rent-Return	NECO G Rent - Depn	Distribution Allocation	Return				
594	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$1	\$0	9.6901%	\$3	\$0	\$0	\$0	\$2
595	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$1	\$0	9.6901%	\$3	\$0	\$0	\$0	\$3
596	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$55	\$0	3.7985%	\$136	\$0	\$0	\$19	\$117
597	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$0	\$1
598	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$1	\$0	3.7985%	\$2	\$0	\$0	\$0	\$1
599	ITX-FER00099	SYG8000	MACHINE TOOLS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$0	\$0	3.7985%	\$1	\$0	\$0	\$0	\$1
600	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$1	\$0	9.6901%	\$2	\$0	\$0	\$0	\$2
601	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$2	\$0	9.6901%	\$4	\$0	\$0	\$0	\$3
602	ITX-FER00099	SYG8000	MACHINE TOOLS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$3	\$0	3.7985%	\$8	\$0	\$0	\$1	\$7
603	ITX-FER00099	SYG8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Gauge Equipment	1.5316%	\$0	\$0	3.7985%	\$0	\$0	\$0	\$0	\$0
604	ITX-FER00099	SYG8000	GENERATOR	Tools Shop and Gauge Equipment	4.0899%	\$28	\$0	9.6901%	\$66	\$0	\$0	\$9	\$57
605	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$2	\$0	3.7985%	\$6	\$0	\$0	\$1	\$5
606	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	2.8497%	\$111	\$0	9.6901%	\$263	\$0	\$0	\$6	\$227
607	9000097935	SYG8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Gauge Equipment	1.5316%	\$66	\$0	8.4686%	\$195	\$0	\$0	\$27	\$168
608	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$5	\$29	3.7985%	\$12	\$71	\$11	\$72	\$72
609	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	1.5316%	\$2	\$14	3.7985%	\$6	\$54	\$6	\$35	\$35
610	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$214	\$1,205	9.6901%	\$508	\$2,856	\$460	\$2,905	\$2,905
611	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$6	\$34	9.6901%	\$14	\$79	\$13	\$81	\$81
612	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$15	\$85	9.6901%	\$36	\$202	\$32	\$205	\$205
613	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$7	\$37	9.6901%	\$16	\$89	\$14	\$90	\$90
614	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$9	\$50	9.6901%	\$21	\$117	\$19	\$119	\$119
615	ITX-FER00099	SYG8000	TOOLS & IMPELEMENTS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$2	\$14	9.6901%	\$6	\$32	\$5	\$33	\$33
616	ITX-FER00099	SYG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Gauge Equipment	4.0899%	\$1	\$6	9.6901%	\$3	\$15	\$2	\$15	\$15
Total										\$69,102	\$260,837	\$45,070	\$284,869
617	Check					\$37,326	\$117,332						
618	Difference												
619													
Gas										Distribution			
										284,869			

[illegible]

The Narragansett Electric Company (d/b/a National Grid)
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

27.52% 8.23%

Line	Work order	estment N:	Project Description	Account Description	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,147	(\$349)	(\$29)
595	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,361	(\$413)	(\$34)
596	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,56,846	(\$43,468)	(\$3,577)
597	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$697	(\$221)	(\$18)
598	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,627	(\$539)	(\$44)
599	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$1,192	(\$395)	(\$33)
600	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$917	(\$304)	(\$25)
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$1,447	(\$480)	(\$39)
602	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equipment	\$7,071	(\$2,441)	(\$201)
603	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equipment	\$22,302	(\$8,316)	(\$684)
604	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$4,740	(\$1,768)	(\$145)
605	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equipment	\$85,161	(\$32,931)	(\$2,710)
606	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$73,242	(\$28,322)	(\$2,331)
607	9000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equipment	\$4,451	(\$1,443)	(\$119)
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$2,119	(\$673)	(\$55)
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$69,117	(\$21,955)	(\$1,807)
610	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$1,924	(\$611)	(\$50)
611	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$4,881	(\$1,550)	(\$128)
612	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$2,149	(\$683)	(\$56)
613	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$2,840	(\$902)	(\$74)
614	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment	\$785	(\$249)	(\$21)
615	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equipment	\$358	(\$114)	(\$9)
616	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equipment			
617	Total				\$121,622,649	(\$20,244,271)	(\$1,666,104)
618	Check						
619	Difference						

Attachment 4

Narragansett Electric and Narragansett Gas Grid Modernization Revenue Requirements

Rate Years 1, 2, 3

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

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Electric Operation and Maintenance (O&M) Expenses			
2	System Data Portal	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
4	RTU Separation	\$ 60,000	\$ 60,000	\$ 60,000
5	GIS Data Enhancement	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -
12	Telecommunication:	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ 60,000	\$ 60,000	\$ 60,000
	Sum of Lines 1 through 12			
14	Gas Operation and Maintenance (O&M) Expenses			
15	DSCADA & ADMS	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -
21	Telecommunication:	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ 60,000	\$ 60,000	\$ 60,000
	Line 13 + Line 22			
24	Electric Capital Investment	\$0		
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$29,162	\$75,748	\$74,336
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment	\$0	\$48,604	\$126,247
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment	\$0		\$9,721
28	Total Electric Capital Investment Component of Revenue Requirement	\$29,162	\$124,352	\$210,303
	Sum of Lines 25 through Line 27			
29	Gas Capital Investment:	\$0		
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
33	Total Gas Capital Investment Component of Revenue Requirement	\$0	\$0	\$0
	Sum of Lines 30 through Line 32			
34	Total Electric Revenue Requirement	\$89,162	\$184,352	\$270,303
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$0	\$0	\$0
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ 89,162	\$ 184,352	\$ 270,303
	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 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
12	Telecommunications	\$ -	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Total Electric O&M costs	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Total Gas O&M costs	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
	Line 13 + Line 22				
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$29,162	\$75,748	\$74,336
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$48,604	\$126,247
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$9,721
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$29,162	\$124,352	\$210,303
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	Sum of Lines 30 through Line 32	\$0	\$0	\$0
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$89,162	\$184,352	\$270,303
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$0	\$0	\$0
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ 89,162	\$ 184,352	\$ 270,303

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, 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	Line 1 + Line 2	\$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	\$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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$570,000	\$570,000	\$570,000
<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) =	\$ (1,758)	\$ (3,333)	\$ (2,981)
25	Net Deferred Tax Reserve	Page 11 of 11, Line 40 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		8.25%	8.25%	8.25%
32	Return and Taxes	Line 30 * Line 31	\$23,206	\$45,732	\$44,320
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	Annual Revenue Requirement	Sum of Lines 32 through 34	\$29,162	\$75,748	\$74,336

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

	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%	9.28%	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 - 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>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	Line 1 + Line 2	\$950,000	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
4	Total Allowed Capital Included in Rate Base in Current Year	Line 3	\$950,000	\$0
5	Retirements	Line 4 * 0%	\$0	\$0
6	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$950,000	\$950,000
	<u>Change in Net Capital Included in Rate Base</u>			
7	Capital Included in Rate Base	Line 3	\$950,000	\$0
8	Cost of Removal		\$0	\$0
9	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$950,000	\$950,000
	<u>Tax Depreciation</u>			
10	Vintage Year Tax Depreciation:			
11	FY 2021 Spend	Page 6 of 11, Line 21	\$35,625	\$68,581
12	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$35,625	\$104,206
	<u>Book Depreciation</u>			
13	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.89%	2.89%
14	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% ; Column (b) = Line 1 * Line 13	\$0	\$0
15	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
16	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%	2.09%
17	Book Depreciation	Column (a) = Line 2 * Line 16 * 50% ; Column (b) = Line 2 * Line 16	\$9,928	\$19,855
18	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$9,928	\$29,783
19	Total Cumulative Book Depreciation	Line 18 + Line 15	\$9,928	\$29,783
	<u>Deferred Tax Calculation:</u>			
20	Cumulative Book / Tax Timer	Line 12 - Line 19	\$25,698	\$74,424
21	Effective Tax Rate		21.00%	21.00%
22	Deferred Tax Reserve	Line 20 * Line 21	\$5,396	\$15,629
23	Less: FY 2021 Federal NOL		\$0	\$0
24	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	(\$2,930)	(\$5,555)
25	Net Deferred Tax Reserve	Sum of Lines 22 through 24	\$2,467	\$10,074
	<u>Rate Base Calculation:</u>			
26	Cumulative Incremental Capital Included in Rate Base	Line 9	\$ 950,000	\$950,000
27	Accumulated Depreciation	- Line 19	(\$9,928)	(\$29,783)
28	Deferred Tax Reserve	- Line 25	(\$2,467)	(\$10,074)
29	Year End Rate Base	Sum of Lines 26 through 28	\$ 937,606	\$910,144
	<u>Revenue Requirement Calculation:</u>			
30	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b) = (Prior Year Line 29 + Current Year Line 29) ÷ 2	\$468,802.95	\$923,875
31	Pre-Tax ROR		8.25%	8.25%
32	Return and Taxes	Line 30 * Line 31	\$38,676	\$76,220
33	Book Depreciation	Line 14 + Line 17	\$9,928	\$19,855
34	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0	\$30,172
35	Annual Revenue Requirement	Sum of Lines 32 through 34	\$48,604	\$126,247

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%	9.28%	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 2021 Electric Capital Investments
Synergy Grid Mod - RTU Separation Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<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	<u>\$0</u>	
	<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>	<u>7.219%</u>
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	<u>\$0</u>	<u>\$0</u>
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 <u>March 31, 2022</u> (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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8 \$190,000
<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/ 8.25%
32	Return and Taxes	Line 30 * Line 31 \$7,735
33	Book Depreciation	Line 14 + Line 17 \$1,986
34	Property Taxes	Tax Rate 3.176% MAL-7 \$0
35	Annual Revenue Requirement	Sum of Lines 32 through 34 \$9,721

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%	9.28%	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 - 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 <u>100.00%</u>
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$190,000
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.			(a)= Column (b)	(b)
			Total	Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration			
2	Book Depreciation	Page 3 of 11, Line 14 + Line 17	\$5,957	\$5,957
3	Bonus Depreciation	Page 4 of 11, Line 12	\$0	\$0
4	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	(\$21,375)	(\$21,375)
5	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0	\$0
6	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$15,419)	(\$15,419)
7	Effective Tax Rate	Line 5 * Line 6	21.00%	21.00%
8	Deferred Tax Reserve		(\$3,238)	(\$3,238)
9	Deferred Tax Not Subject to Proration			
10	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
11	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
12	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
13	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
14	Effective Tax Rate		21.00%	21.00%
15	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
16	Total Deferred Tax Reserve	Line 7 + Line 13	(\$3,238)	(\$3,238)
17	Net Operating Loss	Page 3 of 11, Line 23	\$0	\$0
18	Net Deferred Tax Reserve	Line 14 + Line 15	(\$3,238)	(\$3,238)
19	Allocation of FY 2020 Estimated Federal NOL			
20	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$15,419)	(\$15,419)
21	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
22	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$15,419)	(\$15,419)
23	Total FY 2020 Federal NOL	Page 3 of 11, Line 23 / 21%	\$0	\$0
24	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
25	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
26	Effective Tax Rate	Per Tax Department	21.00%	21.00%
27	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
28	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$3,238)	(\$3,238)
		(i)	(j)	
		<u>Number of Days in</u>		
		<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)
29	Proration Calculation			(l)
30	April 2019	30	91.78%	(\$248)
31	May 2019	31	83.29%	(\$225)
32	June 2019	30	75.07%	(\$203)
33	July 2019	31	66.58%	(\$180)
34	August 2019	31	58.08%	(\$157)
35	September 2019	30	49.86%	(\$135)
36	October 2019	31	41.37%	(\$112)
37	November 2019	30	33.15%	(\$89)
38	December 2019	31	24.66%	(\$67)
39	January 2020	31	16.16%	(\$44)
40	February 2020	28	8.49%	(\$23)
41	March 2020	31	0.00%	\$0
42	Total	365		(\$1,480)
43	Deferred Tax Without Proration	Line 25	(\$3,238)	(\$3,238)
44	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

		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020	
Line No.		Total			
Deferred Tax Subject to Proration					
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)
Deferred Tax Not Subject to Proration					
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)
Allocation of FY 2021 Estimated Federal NOL					
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)			
		Number of Days in		(k)= Sum of (l) through (m)	(l)	(m)
		Month	Proration Percentage			
Proration Calculation						
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

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
Line No.		Total			
	Deferred Tax Subject to Proration				
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
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	\$11,913
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)
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19			(\$38,059)
4	FY22 tax (gain)/loss on retirements		\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$80,012)	(\$5,140)	(\$48,726)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$16,802)	(\$1,079)	(\$10,232)
	Deferred Tax Not Subject to Proration				
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)
15	Net Operating Loss	Page 7 of 11, Line 23	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$16,802)	(\$1,079)	(\$10,232)
	Allocation of FY 2022 Estimated Federal NOL				
	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)
		(i) (j)			
	Proration Calculation				
		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	
26	April 2021	30	91.78%	(\$1,285)	(\$83)
27	May 2021	31	83.29%	(\$1,166)	(\$75)
28	June 2021	30	75.07%	(\$1,051)	(\$68)
29	July 2021	31	66.58%	(\$932)	(\$60)
30	August 2021	31	58.08%	(\$813)	(\$52)
31	September 2021	30	49.86%	(\$698)	(\$45)
32	October 2021	31	41.37%	(\$579)	(\$37)
33	November 2021	30	33.15%	(\$464)	(\$30)
34	December 2021	31	24.66%	(\$345)	(\$22)
35	January 2022	31	16.16%	(\$226)	(\$15)
36	February 2022	28	8.49%	(\$119)	(\$8)
37	March 2022	31	0.00%	\$0	\$0
38	Total	365		(\$7,680)	(\$493)
					(\$4,677)
39	Deferred Tax Without Proration	Line 25	(\$16,802)	(\$1,079)	(\$10,232)
40	Proration Adjustment	Line 38 - Line 39	\$9,122	\$586	\$5,555

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

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

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.			Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (BR)		\$0	\$1,028,000	\$1,028,000
2	Total O&M costs	Sum of Line 1	\$0	\$1,028,000	\$1,028,000
3	Total Revenue Requirement		\$0	\$1,028,000	\$1,028,000

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

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

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 No.			Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Operation and Maintenance (O&M) Expenses:				
	GIS Data Enhancement (IS)		\$142,333	\$142,333	\$142,333
2	Total O&M costs	Sum of Line 1	\$142,333	\$142,333	\$142,333
3	Total Revenue Requirement		\$142,333	\$142,333	\$142,333
Column Notes (a)	Page 2 column (a) + column (b)				
	Per settlement agreement, 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 No.			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	Sum of Line 1	\$427,000	\$0	\$0	\$0
3	Total Revenue Requirement		\$427,000	\$0	\$0	\$0

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	Total Electric O&M costs	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	Total Gas O&M costs	Sum of Lines 14 through 21	\$ -	\$ -	\$ -
23	Total O&M Expenses	Line 13 + Line 22	\$ -	\$ 436,000	\$ -
	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	\$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 27	\$0	\$0	\$0
	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
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through 32	\$0	\$0	\$0
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$ -	\$ 436,000	\$ -
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$ -	\$ -	\$ -
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ -	\$ 436,000	\$ -

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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ 436,000	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
12	Telecommunications	\$ -	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Total Electric O&M costs	\$ -	\$ 436,000	\$ -	\$ -
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Total Gas O&M costs	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 436,000	\$ -	\$ -
	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				\$0
28	Total Electric Capital Investment Component of Revenue Requirement	-	\$0	\$0	\$0
	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
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				
34	Total Electric Revenue Requirement	-	\$436,000	\$0	\$0
	Line 13 + Line 28				
35	Total Gas Revenue Requirement	-	\$0	\$0	\$0
	Line 22 + Line 33				
36	Total Electric & Gas Revenue Requirement	-	\$ 436,000	\$ -	\$ -
	Line 34 + Line 35				

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	Total Net Plant in Service Including Cost of Removal	Line 7 + Line 9	\$0	\$0
<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		8.25%	8.25%
30	Return and Taxes	Line 28 * Line 29	\$0	\$0
31	Book Depreciation	Line 15 - Line 18	\$0	\$0
32	Annual Revenue Requirement	Sum of Lines 30 through 31	\$0	\$0

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
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	FY20 Loss incurred due to retirements	Per Tax Department	\$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

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	Total Net Plant in Service Including Cost of Removal	Line 7 + Line 9	\$0	\$0
	<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		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	Annual Revenue Requirement	Sum of Lines 33 through 35	\$0	\$0

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 2021 Electric Capital Investments
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 5 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)
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	Total Net Plant in Service Including Cost of Removal Line 7 + Line 9	\$0
	<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	Annual Revenue Requirement Sum of Lines 33 through 35	\$0

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 2022 Electric Capital Investments
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending March 31, 2022 (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)= Column (b)	(b)
			Total	Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration			
2	Book Depreciation	Page 3 of 11, Line 15 + Line 18	\$0	\$0
3	Bonus Depreciation	Page 4 of 11, Line 12	\$0	\$0
4	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	\$0	\$0
5	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0	\$0
6	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
7	Effective Tax Rate		21.00%	21.00%
8	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
9	Deferred Tax Not Subject to Proration			
10	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
11	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
12	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
13	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
14	Effective Tax Rate		21.00%	21.00%
15	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
16	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
17	Net Operating Loss	Page 3 of 11, Line 21	\$0	\$0
18	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
19	Allocation of FY 2020 Estimated Federal NOL			
20	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
21	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
22	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
23	Total FY 2020 Federal NOL	Page 3 of 11, Line 21 / 21%	\$0	\$0
24	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
25	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
26	Effective Tax Rate	Per Tax Department	21.00%	21.00%
27	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
28	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0

		(i)	(j)		
		<u>Number of Days in</u>			
	Proration Calculation	<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)	(l)
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.			(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
			Total		
	Deferred Tax Subject to Proration				
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
	Deferred Tax Not Subject to Proration				
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	\$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
	Allocation of FY 2021 Estimated Federal NOL				
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
		(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	\$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

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020	
Line No.	Deferred Tax Subject to Proration	Total				
1	Book Depreciation	Col (b) = Page 7 of 11, Line 15 + Line 18; Col (c) = Page 5 of 11, Line 15 + Line 18; Col (d) = 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 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	\$0	\$0	\$0	
		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	
4	FY22 tax (gain)/loss on retirements	Sum of Lines 1 through 4	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Per Tax Department	21.00%	21.00%	21.00%	
6	Effective Tax Rate	Line 5 * Line 6	\$0	\$0	\$0	
7	Deferred Tax Reserve					
Deferred Tax Not Subject to Proration						
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	\$0	\$0	\$0	
15	Net Operating Loss	Page 7 of 11, Line 24	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0	
Allocation of FY 2022 Estimated Federal NOL						
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 24 / 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	\$0	\$0	\$0	
(i) (j)						
		Number of Days in	(k)= Sum of (l) through (n)	(l)	(m)	(n)
Proration Calculation		Month	Proration Percentage			
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	\$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)
Grid Mod Synergy - Enterprise Service Bus
Rate Year Annual Revenue Requirement Summar

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Electric Operation and Maintenance (O&M) Expenses			
2	System Data Portal	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ 176,877	\$ 402,346	\$ 504,066
9	Data Lake	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -
12	Telecommunication	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ 176,877	\$ 402,346	\$ 504,066
	Sum of Lines 1 through 12			
14	Gas Operation and Maintenance (O&M) Expenses			
15	DSCADA & ADMS	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ 96,123	\$ 218,654	\$ 273,934
18	Data Lake	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -
21	Telecommunication	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ 96,123	\$ 218,654	\$ 273,934
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ 273,000	\$ 621,000	\$ 778,000
	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		\$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	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment	\$0		\$237,393
33	Total Gas Capital Investment Component of Revenue Requirement	\$0	\$0	\$237,393
	Sum of Lines 30 through Line 32			
34	Total Electric Revenue Requirement	\$176,877	\$402,346	\$940,893
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$96,123	\$218,654	\$511,326
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ 273,000	\$ 621,000	\$ 1,452,219
	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 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 273,000	\$ 621,000	\$ 778,000
	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	Sum of Lines 25 through Line 27	\$0	\$0	\$436,827
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	Sum of Lines 30 through Line 32	\$0	\$0	\$237,393
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$176,877	\$402,346	\$940,893
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$96,123	\$218,654	\$511,326
36	Total Electric & Gas Revenue Requirement	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, 20:
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	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$0	\$0
<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 Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 *	\$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	1/	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	Annual Revenue Requirement	Line 28 + Line 29	\$0	\$0

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

	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	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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0
<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	Annual Revenue Requirement	Line 28 + Line 29	\$0	\$0

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 - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$6,208,000
	<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 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	\$2,804,263.37
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$230,791
29	Book Depreciation	Line 13	\$443,429
30	Annual Revenue Requirement	Line 28 + Line 29	\$674,219

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

	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 2022 IS Capital Investments
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2022 (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	0.00%
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	\$0
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	100.00%
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%	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	\$6,208,000
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	\$6,208,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
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	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$2,069,126

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)	(b) Vintage Year March 31, 2020
Deferred Tax Subject to Proration				
1	Book Depreciation	Page 3 of 11, Line 13	\$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	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
Deferred Tax Not Subject to Proration				
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 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
Allocation of FY 2020 Estimated Federal NOL				
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 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	\$0	\$0
(i) (j)				
Number of Days in				
Proration Calculation				
	Month	Proration Percentage	(k)= Sum of (l)	(l)
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 IS Proration
Synergy Grid Mod - Enterprise Service Bus IS

		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
Line No.		Total		
	Deferred Tax Subject to Proration			
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$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
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
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
	Deferred Tax Not Subject to Proration			
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
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	\$0	\$0
	Allocation of FY 2021 Estimated Federal NOL			
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 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	\$0	\$0
		(i)	(j)	
		Number of Days in	(k)= Sum of (l)	
Proration Calculation		Month	Proration Percentage	through (m)
26	April 2020	30	91.78%	(l)
27	May 2020	31	83.29%	(m)
28	June 2020	30	75.07%	\$0
29	July 2020	31	66.58%	\$0
30	August 2020	31	58.08%	\$0
31	September 2020	30	49.86%	\$0
32	October 2020	31	41.37%	\$0
33	November 2020	30	33.15%	\$0
34	December 2020	31	24.66%	\$0
35	January 2021	31	16.16%	\$0
36	February 2021	28	8.49%	\$0
37	March 2021	31	0.00%	\$0
38	Total	365		\$0
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 2022 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 (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 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
		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		
4	FY22 tax (gain)/loss on retirements	Sum of Lines 1 through 4	(\$1,625,697)	(\$1,625,697)	\$0	\$0
5	Cumulative Book / Tax Timer	Per Tax Department	21.00%	21.00%	21.00%	21.00%
6	Effective Tax Rate	Line 5 * Line 6	(\$341,396)	(\$341,396)	\$0	\$0
7	Deferred Tax Reserve					
	Deferred Tax Not Subject to Proration					
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
		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
15	Net Operating Loss	19	\$0	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$341,396)	(\$341,396)	\$0	\$0
	Allocation of FY 2022 Estimated Federal NOL					
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
		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
20	Total FY 2022 Federal NOL	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	(\$341,396)	(\$341,396)	\$0	\$0
		(i) (j)				
	Proration Calculation	<u>Number of Days in</u>	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		<u>Month</u>				
26	April 2021	30 91.78%	(\$26,111)	(\$26,111)	\$0	\$0
27	May 2021	31 83.29%	(\$23,695)	(\$23,695)	\$0	\$0
28	June 2021	30 75.07%	(\$21,357)	(\$21,357)	\$0	\$0
29	July 2021	31 66.58%	(\$18,940)	(\$18,940)	\$0	\$0
30	August 2021	31 58.08%	(\$16,524)	(\$16,524)	\$0	\$0
31	September 2021	30 49.86%	(\$14,186)	(\$14,186)	\$0	\$0
32	October 2021	31 41.37%	(\$11,770)	(\$11,770)	\$0	\$0
33	November 2021	30 33.15%	(\$9,431)	(\$9,431)	\$0	\$0
34	December 2021	31 24.66%	(\$7,015)	(\$7,015)	\$0	\$0
35	January 2022	31 16.16%	(\$4,599)	(\$4,599)	\$0	\$0
36	February 2022	28 8.49%	(\$2,416)	(\$2,416)	\$0	\$0
37	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 Summar

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Electric Operation and Maintenance (O&M) Expenses			
2	System Data Portal	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -
9	Data Lake	\$ 236,484	\$ 388,092	\$ 545,532
10	PI Historian	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -
12	Telecommunication	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ 236,484	\$ 388,092	\$ 545,532
	Sum of Lines 1 through 12			
14	Gas Operation and Maintenance (O&M) Expenses			
15	DSCADA & ADMS	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -
18	Data Lake	\$ 128,517	\$ 210,908	\$ 296,468
19	PI Historian	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -
21	Telecommunication	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ 128,517	\$ 210,908	\$ 296,468
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ 365,000	\$ 599,000	\$ 842,000
	Line 13 + Line 22			
24	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	\$24,180	\$46,245	\$42,925
	Sum of Lines 25 through Line 27			
29	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	\$13,141	\$25,132	\$23,327
	Sum of Lines 30 through Line 32			
34	Total Electric Revenue Requirement	\$260,663	\$434,337	\$588,457
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$141,657	\$236,039	\$319,796
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ 402,320	\$ 670,376	\$ 908,252
	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 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 365,000	\$ 599,000	\$ 842,000
	Line 13 + Line 22				
24	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
29	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	Total Electric Revenue Requirement	Line 13 + Line 28	\$260,663	\$434,337	\$588,457
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$141,657	\$236,039	\$319,796
36	Total Electric & Gas Revenue Requirement	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, 20:
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	Sum of Line 1	\$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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$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 Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 *	\$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	Annual Revenue Requirement	Line 28 + Line 29	\$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-

	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 - 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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0
	<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	Annual Revenue Requirement	Line 28 + Line 29	\$0	\$0

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 March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$0
	<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 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	\$0.00
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	Annual Revenue Requirement	Line 28 + Line 29	\$0

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

	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 2022 IS Capital Investments
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2022 (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	<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 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	\$0
14	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	<u>\$0</u>
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.33%</u>
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 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><u>\$0</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 - Data Lake IS

Line No.			(a)= Column (b)	(b)
			Total	Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration			
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)
	Deferred Tax Not Subject to Proration			
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)
	Allocation of FY 2020 Estimated Federal NOL			
17	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>		
	Proration Calculation	<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l) (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) Vintage Year	(c) Vintage Year
			Total	March 31, 2021	March 31, 2020
	Deferred Tax Subject to Proration				
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
	Deferred Tax Not Subject to Proration				
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
	Allocation of FY 2021 Estimated Federal NOL				
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
	Proration Calculation				
		(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**

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
Line No.	Deferred Tax Subject to Proration	Total			
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
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0	\$50,000
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
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19			
4	FY22 tax (gain)/loss on retirements	19	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$37,041	\$0	\$37,041
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$7,779	\$0	\$7,779
Deferred Tax Not Subject to Proration					
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	\$7,779
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19			
15	Net Operating Loss	19	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$7,779	\$0	\$7,779
Allocation of FY 2022 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$37,041	\$0	\$37,041
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$37,041	\$0	\$37,041
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19			
20	Total FY 2022 Federal NOL	19 / 21%	\$0	\$0	\$0
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate	Per Tax Department	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	\$7,779	\$0	\$7,779
(i) (j)					
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l) (m) (n)
26	April 2021	30	91.78%	\$595	\$0 \$0 \$595
27	May 2021	31	83.29%	\$540	\$0 \$0 \$540
28	June 2021	30	75.07%	\$487	\$0 \$0 \$487
29	July 2021	31	66.58%	\$432	\$0 \$0 \$432
30	August 2021	31	58.08%	\$376	\$0 \$0 \$376
31	September 2021	30	49.86%	\$323	\$0 \$0 \$323
32	October 2021	31	41.37%	\$268	\$0 \$0 \$268
33	November 2021	30	33.15%	\$215	\$0 \$0 \$215
34	December 2021	31	24.66%	\$160	\$0 \$0 \$160
35	January 2022	31	16.16%	\$105	\$0 \$0 \$105
36	February 2022	28	8.49%	\$55	\$0 \$0 \$55
37	March 2022	31	0.00%	\$0	\$0 \$0 \$0
38	Total	365		\$3,555	\$0 \$0 \$3,555
39	Deferred Tax Without Proration	Line 25	\$7,779	\$0	\$7,779
40	Proration Adjustment	Line 38 - Line 39	(\$4,223)	\$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 Summar

Synergy Grid

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Electric Operation and Maintenance (O&M) Expenses			
2	System Data Portal	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -
10	PI Historian	\$ 13,000	\$ 515,000	\$ 515,000
11	Advanced Analytics	\$ -	\$ -	\$ -
12	Telecommunications	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ 13,000	\$ 515,000	\$ 515,000
	Sum of Lines 1 through 12			
14	Gas Operation and Maintenance (O&M) Expenses			
15	DSCADA & ADMS	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ 13,000	\$ 515,000	\$ 515,000
	Line 13 + Line 22			
24	Electric Capital Investment			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$12,069	\$23,078	\$21,416
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	\$12,069	\$23,078	\$21,416
	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
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			
34	Total Electric Revenue Requirement	\$25,069	\$538,078	\$536,416
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$0	\$0	\$0
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ 25,069	\$ 538,078	\$ 536,416
	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 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
	Line 13 + Line 22				
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$12,069	\$23,078	\$21,416
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 27	\$12,069	\$23,078	\$21,416
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	Sum of Lines 30 through 32	\$0	\$0	\$0
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$25,069	\$538,078	\$536,416
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$0	\$0	\$0
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ 25,069	\$ 538,078	\$ 536,416

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, 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
Line 1 + Line 2 + Line 4				
<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	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10 \$113,000	\$113,000	\$113,000
<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 23 \$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 27 \$ 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/ 8.27%	8.27%	8.27%
31	Return and Taxes	Line 29 * Line 30 \$3,997	\$6,935	\$5,273
32	Book Depreciation	Line 16 - Line 19 \$8,071	\$16,143	\$16,143
33	Annual Revenue Requirement	Sum of Lines 31 through \$12,069	\$23,078	\$21,416

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

	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%	9.275%	4.73%	1.26%	5.99%
	100.00%		7.01%	1.26%	8.27%

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	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$113,000	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
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	<u>\$113,000</u>	
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%	
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%	
12	Bonus Depreciation	Line 8 * Line 11	<u>\$84,750</u>	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$113,000	
14	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
15	Less Bonus Depreciation	Line 12	<u>\$84,750</u>	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	<u>\$28,250</u>	<u>\$28,250</u>
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.330%</u>	<u>44.450%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$9,416</u>	<u>\$4,184</u>
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 10	<u>\$0</u>	
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	<u>\$94,166</u>	<u>\$12,557</u>
				<u>\$4,184</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, 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	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5	\$0	\$0
7	Retirements	Line 4 * 0%	\$0	\$0
8	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>				
9	Capital Included in Rate Base	Line 5	\$0	\$0
10	Cost of Removal		\$0	\$0
11	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10	\$0	\$0
<u>Tax Depreciation</u>				
12	Vintage Year Tax Depreciation:			
13	FY 2021 Spend	Page 6 of 11, Line 21	\$0	\$0
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0	\$0
<u>Book Depreciation</u>				
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
16	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b) = Line 1 * Line 13	\$0	\$0
17	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
18	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%	2.09%
19	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b) = Line 2 * Line 16	\$0	\$0
20	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$0	\$0
21	Total Cumulative Book Depreciation	Line 20 + Line 17	\$0	\$0
<u>Deferred Tax Calculation:</u>				
22	Cumulative Book / Tax Timer	Line 14 - Line 21	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%
24	Deferred Tax Reserve	Line 22 * Line 23	\$0	\$0
25	Less: FY 2021 Federal NOL		\$0	\$0
26	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
27	Net Deferred Tax Reserve	Sum of Lines 24 through 26	\$0	\$0
<u>Rate Base Calculation:</u>				
28	Cumulative Incremental Capital Included in Rate Base	Line 11	\$ -	\$0
29	Accumulated Depreciation	- Line 21	\$0	\$0
30	Deferred Tax Reserve	- Line 27	\$0	\$0
31	Year End Rate Base	Sum of Lines 28 through 30	\$ -	\$0
<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	\$0
33	Pre-Tax ROR		1/ 8.27%	8.27%
34	Return and Taxes	Line 32 * Line 33	\$0	\$0
35	Book Depreciation	Line 16 + Line 19	\$0	\$0
36	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0	\$0
37	Annual Revenue Requirement	Sum of Lines 34 through 36	\$0	\$0

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%	9.275%	4.73%	1.26%	5.99%
	100.00%		7.01%	1.26%	8.27%

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 March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10 \$0
<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/ 8.27%
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	Annual Revenue Requirement	Sum of Lines 34 through 36 \$0

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%	9.275%	4.73%	1.26%	5.99%
	100.00%		7.01%	1.26%	8.27%

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
		Sum of Lines 3, 12, 18, 19, and 20
21	Total Tax Depreciation and Repairs Deduction	\$0

Column Notes:

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

(l) through (r) = Current Year Line 25 \div 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

		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
Line No.	Deferred Tax Subject to Proration	Total		
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
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
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	\$3,586	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$753	\$0
Deferred Tax Not Subject to Proration				
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
15	Net Operating Loss	Page 5 of 11, Line 25	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$753	\$0
Allocation of FY 2021 Estimated Federal NOL				
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

		(i)	(j)			
		<u>Number of Days in</u>		(k)= Sum of (l) through (m)	(l)	(m)
		<u>Month</u>	<u>Proration Percentage</u>			
26	Proration Calculation					
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

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
Line No.		Total			
Deferred Tax Subject to Proration					
1	Book Depreciation	Col (b) = Page 7 of 11, Line 16 + Line 19; Col (c) = Page 5 of 11, Line 16 + Line 19; Col (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	\$0
		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
4	FY22 tax (gain)/loss on retirements		\$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
Deferred Tax Not Subject to Proration					
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
Allocation of FY 2022 Estimated Federal NOL					
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)		
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	
26	April 2021	30	91.78%	\$192	\$0
27	May 2021	31	83.29%	\$174	\$0
28	June 2021	30	75.07%	\$157	\$0
29	July 2021	31	66.58%	\$139	\$0
30	August 2021	31	58.08%	\$122	\$0
31	September 2021	30	49.86%	\$104	\$0
32	October 2021	31	41.37%	\$87	\$0
33	November 2021	30	33.15%	\$69	\$0
34	December 2021	31	24.66%	\$52	\$0
35	January 2022	31	16.16%	\$34	\$0
36	February 2022	28	8.49%	\$18	\$0
37	March 2022	31	0.00%	\$0	\$0
38	Total	365		\$1,148	\$0
39	Deferred Tax Without Proration	Line 25		\$2,511	\$0
40	Proration Adjustment	Line 38 - Line 39		(\$1,363)	\$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 - Advanced Analytics
Rate Year Annual Revenue Requirement Summar

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	\$ 69,973	\$ 299,978	\$ 338,852
11	Telecommunication:	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ 69,973	\$ 299,978	\$ 338,852
	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	\$ 38,027	\$ 163,022	\$ 184,148
20	Telecommunication:	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ 38,027	\$ 163,022	\$ 184,148
	Sum of Lines 14 through 21			
		\$0	\$0	\$0
23	Total O&M Expenses	\$ 108,000	\$ 463,000	\$ 523,000
	Line 13 + Line 22			
		\$0	\$0	\$0
24	Electric Capital Investment	\$0	\$0	\$0
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investme	\$217,481	\$415,938	\$386,079
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investme	\$0	\$103,437	\$198,970
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investme	\$0	\$0	\$66,143
		\$0		
28	Total Electric Capital Investment Component of Revenue Requireme	\$217,481	\$519,374	\$651,192
	Sum of Lines 25 through Line 27			
29	Gas Capital Investment:	\$0	\$0	\$0
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investme	\$118,190	\$226,040	\$209,814
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investme	\$0	\$56,213	\$108,130
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investme	\$0	\$0	\$35,945
		\$0		
33	Total Gas Capital Investment Component of Revenue Requireme	\$118,190	\$282,253	\$353,889
	Sum of Lines 30 through Line 32			
		\$0	\$0	\$0
34	Total Electric Revenue Requiremen	\$287,454	\$819,352	\$990,044
	Line 13 + Line 28			
		\$0	\$0	\$0
35	Total Gas Revenue Requiremen	\$156,217	\$445,275	\$538,037
	Line 22 + Line 33			
		\$0	\$0	\$0
36	Total Electric & Gas Revenue Requiremen	\$ 443,671	\$ 1,264,627	\$ 1,528,081
	Line 34 + Line 35			
		\$0	\$0	\$0
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 - 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ 69,973	\$ 299,978	\$ 338,852
12	Telecommunications	\$ -	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Total Electric O&M costs	\$ -	\$ 69,973	\$ 299,978	\$ 338,852
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ 38,027	\$ 163,022	\$ 184,148
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Total Gas O&M costs	\$ -	\$ 38,027	\$ 163,022	\$ 184,148
23	Total O&M Expenses	\$ -	\$ 108,000	\$ 463,000	\$ 523,000
24	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	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$217,481	\$519,374	\$651,192
29	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	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$118,190	\$282,253	\$353,889
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$287,454	\$819,352	\$990,044
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$156,217	\$445,275	\$538,037
36	Total Electric & Gas Revenue Requirement	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, 20:
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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$3,148,000	\$3,148,000	\$3,148,000
<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 * Prior Year Line 14 + Current Year Line 13	\$224,857	\$449,714	\$449,714
14	Cumulative Book Depreciation		\$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	1/	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	Annual Revenue Requirement	Line 28 + Line 29	\$335,671	\$641,978	\$595,893

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

	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 - 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	Sum of Lines 1	\$1,470,000	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$1,470,000	\$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	\$1,470,000	\$1,470,000
	<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$1,470,000	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$1,470,000	\$1,470,000
	<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$489,951	\$653,415
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$489,951	\$1,143,366
	<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	\$105,000	\$210,000
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$105,000	\$315,000
15	Total Cumulative Book Depreciation	Line 14	\$105,000	\$315,000
	<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$384,951	\$828,366
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$80,840	\$173,957
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	(\$43,890)	(\$50,555)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$36,950	\$123,401
	<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$1,470,000	\$1,470,000
23	Accumulated Depreciation	- Line 15	(\$105,000)	(\$315,000)
24	Deferred Tax Reserve	- Line 21	(\$36,950)	(\$123,401)
25	Year End Rate Base	Sum of Lines 22 through 24	\$1,328,050	\$1,031,599
	<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	\$664,024.99	\$1,179,824
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770,		
28	Return and Taxes	Workpaper MAL-6	8.23%	8.23%
29	Book Depreciation	Line 26 * Line 27	\$54,649	\$97,100
		Line 13	\$105,000	\$210,000
30	Annual Revenue Requirement	Line 28 + Line 29	\$159,649	\$307,100

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%
	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 - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,470,000	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	<u>\$1,470,000</u>	
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	<u>\$1,470,000</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	<u>0.00%</u>	
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>	
	<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	<u>\$0</u>	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	<u>\$1,470,000</u>	\$1,470,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.330%</u>	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$489,951</u>	\$653,415
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	<u>\$0</u>	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$489,951</u>	<u>\$653,415</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 - 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	Sum of Line 1	\$940,000
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$940,000
	<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	Annual Revenue Requirement	Line 28 + Line 29	\$102,089

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

	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%
	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 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	<u>\$0</u>
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$940,000
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
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	<u>100.00%</u>
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%	<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	\$940,000
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 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$940,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.33%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$313,302</u>
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><u>\$313,302</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 - Advanced Analytics IS

Line No.			(a)= Column (b)	(b)
			Total	Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration			
2	Book Depreciation	Page 3 of 11, Line 13	\$224,857	\$224,857
3	Bonus Depreciation	Page 4 of 11, - Line 12	(\$2,361,000)	(\$2,361,000)
4	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$262,307)	(\$262,307)
5	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0	\$0
6	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$2,398,450)	(\$2,398,450)
7	Effective Tax Rate	Per Tax Department	21.00%	21.00%
8	Deferred Tax Reserve	Line 5 * Line 6	(\$503,674)	(\$503,674)
	Deferred Tax Not Subject to Proration			
9	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
10	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
11	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
12	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
13	Effective Tax Rate		21.00%	21.00%
14	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
15	Total Deferred Tax Reserve	Line 7 + Line 13	(\$503,674)	(\$503,674)
16	Net Operating Loss	Page 3 of 11, Line 19	\$0	\$0
17	Net Deferred Tax Reserve	Line 14 + Line 15	(\$503,674)	(\$503,674)
	Allocation of FY 2020 Estimated Federal NOL			
18	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$2,398,450)	(\$2,398,450)
19	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
20	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$2,398,450)	(\$2,398,450)
21	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0	\$0
22	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
23	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
24	Effective Tax Rate	Per Tax Department	21.00%	21.00%
25	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
26	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$503,674)	(\$503,674)
		(i) (j)		
		<u>Number of Days in</u>		
		<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l) (l)
27	April 2019	30	91.78%	(\$38,523) (\$38,523)
28	May 2019	31	83.29%	(\$34,958) (\$34,958)
29	June 2019	30	75.07%	(\$31,508) (\$31,508)
30	July 2019	31	66.58%	(\$27,944) (\$27,944)
31	August 2019	31	58.08%	(\$24,379) (\$24,379)
32	September 2019	30	49.86%	(\$20,929) (\$20,929)
33	October 2019	31	41.37%	(\$17,364) (\$17,364)
34	November 2019	30	33.15%	(\$13,914) (\$13,914)
35	December 2019	31	24.66%	(\$10,349) (\$10,349)
36	January 2020	31	16.16%	(\$6,785) (\$6,785)
37	February 2020	28	8.49%	(\$3,565) (\$3,565)
38	March 2020	31	0.00%	\$0 \$0
39	Total	365		(\$230,218) (\$230,218)
40	Deferred Tax Without Proration	Line 25	(\$503,674)	(\$503,674)
41	Proration Adjustment	Line 38 - Line 39	\$273,456	\$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 2021 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Advanced Analytics IS**

Line No.			(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
			Total		
	Deferred Tax Subject to Proration				
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$554,714	\$105,000	\$449,714
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	(\$839,773)	(\$489,951)	(\$349,822)
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	(\$285,059)	(\$384,951)	\$99,892
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$59,862)	(\$80,840)	\$20,977
	Deferred Tax Not Subject to Proration				
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	(\$59,862)	(\$80,840)	\$20,977
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	(\$59,862)	(\$80,840)	\$20,977
	Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$285,059)	(\$384,951)	\$99,892
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$285,059)	(\$384,951)	\$99,892
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	(\$59,862)	(\$80,840)	\$20,977
	Proration Calculation				
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l) (m)
26	April 2020	30	91.78%	(\$4,579)	(\$6,183) \$1,604
27	May 2020	31	83.29%	(\$4,155)	(\$5,611) \$1,456
28	June 2020	30	75.07%	(\$3,745)	(\$5,057) \$1,312
29	July 2020	31	66.58%	(\$3,321)	(\$4,485) \$1,164
30	August 2020	31	58.08%	(\$2,897)	(\$3,913) \$1,015
31	September 2020	30	49.86%	(\$2,487)	(\$3,359) \$872
32	October 2020	31	41.37%	(\$2,064)	(\$2,787) \$723
33	November 2020	30	33.15%	(\$1,654)	(\$2,233) \$580
34	December 2020	31	24.66%	(\$1,230)	(\$1,661) \$431
35	January 2021	31	16.16%	(\$806)	(\$1,089) \$283
36	February 2021	28	8.49%	(\$424)	(\$572) \$148
37	March 2021	31	0.00%	\$0	\$0 \$0
38	Total	365		(\$27,362)	(\$36,950) \$9,588
39	Deferred Tax Without Proration	Line 25	(\$59,862)	(\$80,840)	\$20,977
40	Proration Adjustment	Line 38 - Line 39	\$32,501	\$43,890	(\$11,389)

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

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020		
Line No.	Deferred Tax Subject to Proration	Total					
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					
2	Bonus Depreciation	13 Page 8 of 11, Line 12	\$726,857 \$0	\$67,143 \$0	\$210,000 \$449,714		
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					
		18 Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	(\$1,083,272)	(\$313,302)	(\$653,415) (\$116,555)		
4	FY22 tax (gain)/loss on retirements	19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$356,415)	(\$246,159)	(\$443,415)		
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%		
7	Deferred Tax Reserve	Line 5 * Line 6	(\$74,847)	(\$51,693)	(\$93,117) \$69,963		
Deferred Tax Not Subject to Proration							
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		
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19					
15	Net Operating Loss	19	\$0	\$0	\$0		
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$74,847)	(\$51,693)	(\$93,117) \$69,963		
Allocation of FY 2022 Estimated Federal NOL							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$356,415)	(\$246,159)	(\$443,415)		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$356,415)	(\$246,159)	(\$443,415) \$333,159		
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19					
20	Total FY 2022 Federal NOL	19 / 21%	\$0	\$0	\$0		
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0		
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	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	(\$74,847)	(\$51,693)	(\$93,117) \$69,963		
		(i) (j)					
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l) (m) (n)		
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 - Telecommunication
Rate Year Annual Revenue Requirement Summar

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Electric Operation and Maintenance (O&M) Expenses			
2	System Data Portal	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -
12	Telecommunication:	\$ -	\$ 425,022	\$ 636,886
13	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 425,022	\$ 636,886
	Sum of Lines 1 through 12			
14	Gas Operation and Maintenance (O&M) Expenses			
15	DSCADA & ADMS	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -
21	Telecommunication:	\$ -	\$ 230,978	\$ 346,114
22	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ 230,978	\$ 346,114
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ -	\$ 656,000	\$ 983,000
	Line 13 + Line 22			
24	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	\$8,290	\$20,077	\$27,060
	Sum of Lines 25 through Line 27			
29	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	\$4,505	\$10,911	\$14,706
	Sum of Lines 30 through Line 32			
34	Total Electric Revenue Requirement	\$8,290	\$445,100	\$663,946
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$4,505	\$241,889	\$360,820
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ 12,796	\$ 686,988	\$ 1,024,766
	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 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ 425,022	\$ 636,886
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ -	\$ 425,022	\$ 636,886
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ 230,978	\$ 346,114
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ 230,978	\$ 346,114
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ -	\$ 656,000	\$ 983,000
	Line 13 + Line 22				
24	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
29	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
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$ -	\$ 8,290	\$ 445,100
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$ -	\$ 4,505	\$ 241,889
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ -	\$ 12,796	\$ 686,988
					\$ 1,024,766

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, 20:
Synergy Grid Mod - Telecommunications I¹

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	\$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
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	\$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
7	Cost of Removal	\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$120,000	\$120,000
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	FY 2020 Spend	Page 4 of 11, Line 21	\$99,999	\$13,335
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$99,999	\$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%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 *	\$8,571	\$17,143
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$8,571	\$42,857
15	Total Cumulative Book Depreciation	Line 14	\$8,571	\$42,857
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$91,428	\$87,620
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$19,200	\$18,400
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	(\$10,424)	\$434
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$8,776	\$17,181
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$120,000	\$120,000
23	Accumulated Depreciation	- Line 15	(\$8,571)	(\$25,714)
24	Deferred Tax Reserve	- Line 21	(\$8,776)	(\$17,181)
25	Year End Rate Base	Sum of Lines 22 through 24	\$102,653	\$75,451
<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
27	Pre-Tax ROR	1/	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$4,224	\$7,329
29	Book Depreciation	Line 13	\$8,571	\$17,143
30	Annual Revenue Requirement	Line 28 + Line 29	\$12,796	\$24,472

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

	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	Sum of Lines 1	\$60,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$60,000	\$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	\$60,000	\$60,000
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$60,000	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$60,000	\$60,000
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$19,998	\$26,670
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$19,998	\$46,668
<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	\$4,286	\$8,571
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$4,286	\$12,857
15	Total Cumulative Book Depreciation	Line 14	\$4,286	\$12,857
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$15,712	\$33,811
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$3,300	\$7,100
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	(\$1,791)	(\$2,063)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$1,508	\$5,037
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$60,000	\$60,000
23	Accumulated Depreciation	- Line 15	(\$4,286)	(\$12,857)
24	Deferred Tax Reserve	- Line 21	(\$1,508)	(\$5,037)
25	Year End Rate Base	Sum of Lines 22 through 24	\$54,206	\$42,106
<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	\$27,103.06	\$48,156
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770,	8.23%	8.23%
28	Return and Taxes	Workpaper MAL-6	\$2,231	\$3,963
29	Book Depreciation	Line 26 * Line 27	\$4,286	\$8,571
30	Annual Revenue Requirement	Line 28 + Line 29	\$6,516	\$12,535

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 - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	<u>\$0</u>	
	<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	<u>\$0</u>	<u>\$0</u>
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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$60,000
	<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 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	\$27,103.06
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$2,231
29	Book Depreciation	Line 13	\$4,286
30	Annual Revenue Requirement	Line 28 + Line 29	\$6,516

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

	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 2022 IS Capital Investments
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2022 (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	<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	<u>\$0</u>
	<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
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.33%</u>
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	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u><u>\$19,998</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 - Telecommunications IS

Line No.			(a)= Column (b)	(b)
			Total	Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration			
1	Book Depreciation	Page 3 of 11, Line 13	\$8,571	\$8,571
2	Bonus Depreciation	Page 4 of 11, - Line 12	(\$90,000)	(\$90,000)
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$9,999)	(\$9,999)
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	(\$91,428)	(\$91,428)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$19,200)	(\$19,200)
	Deferred Tax Not Subject to Proration			
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	(\$19,200)	(\$19,200)
15	Net Operating Loss	Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$19,200)	(\$19,200)
	Allocation of FY 2020 Estimated Federal NOL			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$91,428)	(\$91,428)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$91,428)	(\$91,428)
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	(\$19,200)	(\$19,200)
		(i) (j)		
		<u>Number of Days in</u>		
		<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l) (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**

			(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020	
Line No.			Total			
	Deferred Tax Subject to Proration					
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)	
		Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0		
4	FY21 tax (gain)/loss on retirements	Sum of Lines 1 through 4	(\$11,904)	(\$15,712)	\$3,808	
5	Cumulative Book / Tax Timer	Per Tax Department	21.00%	21.00%	21.00%	
6	Effective Tax Rate	Line 5 * Line 6	(\$2,500)	(\$3,300)	\$800	
7	Deferred Tax Reserve					
	Deferred Tax Not Subject to Proration					
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	
		Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0	
15	Net Operating Loss	Line 14 + Line 15	(\$2,500)	(\$3,300)	\$800	
16	Net Deferred Tax Reserve					
	Allocation of FY 2021 Estimated Federal NOL					
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	
		Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	
20	Total FY 2021 Federal NOL	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration		\$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	
			(i)	(j)		
			Number of Days in	(k)= Sum of (l) through (m)		
Proration Calculation			Month	Proration Percentage		
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)) ÷ 36;
(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.	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 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)
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19				
4	FY22 tax (gain)/loss on retirements	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
	Deferred Tax Not Subject to Proration					
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
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19				
15	Net Operating Loss	19	\$0	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$4,433)	(\$3,300)	(\$3,801)	\$2,667
	Allocation of FY 2022 Estimated Federal NOL					
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
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19				
20	Total FY 2022 Federal NOL	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
		(i) (j)				
	Proration Calculation	Number of Days in	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		Month	Proration Percentage			
26	April 2021	30	91.78%	(\$339)	(\$252)	\$204
27	May 2021	31	83.29%	(\$308)	(\$229)	\$185
28	June 2021	30	75.07%	(\$277)	(\$206)	\$167
29	July 2021	31	66.58%	(\$246)	(\$183)	\$148
30	August 2021	31	58.08%	(\$215)	(\$160)	\$129
31	September 2021	30	49.86%	(\$184)	(\$137)	\$111
32	October 2021	31	41.37%	(\$153)	(\$114)	\$92
33	November 2021	30	33.15%	(\$122)	(\$91)	\$74
34	December 2021	31	24.66%	(\$91)	(\$68)	\$55
35	January 2022	31	16.16%	(\$60)	(\$44)	\$36
36	February 2022	28	8.49%	(\$31)	(\$23)	\$19
37	March 2022	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$2,026)	(\$1,508)	\$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 Summar

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
1	Electric Operation and Maintenance (O&M) Expenses			
2	System Data Portal	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -
12	Telecommunication:	\$ -	\$ -	\$ -
13	Cybersecurity	\$ 1,569,214	\$ 802,100	\$ 623,280
13	Total Electric O&M costs	\$ 1,569,214	\$ 802,100	\$ 623,280
	Sum of Lines 1 through 12			
14	Gas Operation and Maintenance (O&M) Expenses			
15	DSCADA & ADMS	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -
21	Telecommunication:	\$ -	\$ -	\$ -
22	Cybersecurity	\$ 852,786	\$ 435,900	\$ 338,720
22	Total Gas O&M costs	\$ 852,786	\$ 435,900	\$ 338,720
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ 2,422,000	\$ 1,238,000	\$ 962,000
	Line 13 + Line 22			
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
	Sum of Lines 25 through Line 27			
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
	Sum of Lines 30 through Line 32			
34	Total Electric Revenue Requirement	\$1,842,654	\$1,460,584	\$1,459,106
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$1,001,387	\$793,752	\$792,948
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ 2,844,041	\$ 2,254,336	\$ 2,252,054
	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 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)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ -	\$ -	\$ -
11	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
12	Telecommunications	\$ -	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 1 through 12	\$ -	\$ 1,569,214	\$ 802,100	\$ 623,280
	Total Electric O&M costs		\$ 1,569,214	\$ 802,100	\$ 623,280
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ 852,786	\$ 435,900	\$ 338,720
	Sum of Lines 14 through 21	\$ -	\$ 852,786	\$ 435,900	\$ 338,720
	Total Gas O&M costs		\$ 852,786	\$ 435,900	\$ 338,720
23	Total O&M Expenses	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	Sum of Lines 25 through Line 27	\$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	Sum of Lines 30 through Line 32	\$148,601	\$357,852	\$454,228
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$1,842,654	\$1,460,584	\$1,459,106
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$1,001,387	\$793,752	\$792,948
36	Total Electric & Gas Revenue Requirement	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, 20:
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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$3,958,000	\$3,958,000	\$3,958,000
<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 *	\$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	1/	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	Annual Revenue Requirement	Line 28 + Line 29	\$422,041	\$807,163	\$749,220

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

	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 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	\$3,958,000		
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	\$1,926,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$1,926,000	\$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	\$1,926,000	\$1,926,000
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$1,926,000	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$1,926,000	\$1,926,000
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$641,936	\$856,107
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$641,936	\$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%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$137,571	\$275,143
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$137,571	\$412,714
15	Total Cumulative Book Depreciation	Line 14	\$137,571	\$412,714
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$504,365	\$1,085,329
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$105,917	\$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	(\$57,504)	(\$66,238)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$48,412	\$161,681
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$1,926,000	\$1,926,000
23	Accumulated Depreciation	- Line 15	(\$137,571)	(\$412,714)
24	Deferred Tax Reserve	- Line 21	(\$48,412)	(\$161,681)
25	Year End Rate Base	Sum of Lines 22 through 24	\$1,740,016	\$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 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770,	\$870,008.24	\$1,545,811
27	Pre-Tax ROR	Workpaper MAL-6	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$71,602	\$127,220
29	Book Depreciation	Line 13	\$137,571	\$275,143
30	Annual Revenue Requirement	Line 28 + Line 29	\$209,173	\$402,363

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 - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (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	\$0	
	<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	\$1,926,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,926,000	
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	\$1,926,000	
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	\$1,926,000	\$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	\$641,936	\$856,107
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	\$641,936	\$856,107

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	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$1,275,000
	<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	As approved per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50%	\$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 Line 25 ÷ 2 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	\$575,940.02
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$47,400
29	Book Depreciation	Line 13	\$91,071
30	Annual Revenue Requirement	Line 28 + Line 29	\$138,471

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

	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 2022 IS Capital Investments
Synergy Grid Mod - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2022 (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	<u>100.00%</u>
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,275,000
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	<u>\$0</u>
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$1,275,000
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 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	<u>33.33%</u>
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	<u>\$0</u>
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.			(a)= Column (b)	(b)
			Total	Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration			
2	Book Depreciation	Page 3 of 11, Line 13	\$282,714	\$282,714
3	Bonus Depreciation	Page 4 of 11, - Line 12	(\$2,968,500)	(\$2,968,500)
4	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$329,800)	(\$329,800)
5	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0	\$0
6	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$3,015,586)	(\$3,015,586)
7	Effective Tax Rate	Per Tax Department	21.00%	21.00%
8	Deferred Tax Reserve	Line 5 * Line 6	(\$633,273)	(\$633,273)
	Deferred Tax Not Subject to Proration			
9	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
10	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
11	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
12	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
13	Effective Tax Rate		21.00%	21.00%
14	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
15	Total Deferred Tax Reserve	Line 7 + Line 13	(\$633,273)	(\$633,273)
16	Net Operating Loss	Page 3 of 11, Line 19	\$0	\$0
17	Net Deferred Tax Reserve	Line 14 + Line 15	(\$633,273)	(\$633,273)
	Allocation of FY 2020 Estimated Federal NOL			
18	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$3,015,586)	(\$3,015,586)
19	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
20	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$3,015,586)	(\$3,015,586)
21	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0	\$0
22	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
23	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
24	Effective Tax Rate	Per Tax Department	21.00%	21.00%
25	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
26	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$633,273)	(\$633,273)
		(i) (j)		
		<u>Number of Days in</u>		
		<u>Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l) (l)
27	April 2019	30	91.78%	(\$48,435) (\$48,435)
28	May 2019	31	83.29%	(\$43,953) (\$43,953)
29	June 2019	30	75.07%	(\$39,616) (\$39,616)
30	July 2019	31	66.58%	(\$35,134) (\$35,134)
31	August 2019	31	58.08%	(\$30,652) (\$30,652)
32	September 2019	30	49.86%	(\$26,314) (\$26,314)
33	October 2019	31	41.37%	(\$21,832) (\$21,832)
34	November 2019	30	33.15%	(\$17,495) (\$17,495)
35	December 2019	31	24.66%	(\$13,012) (\$13,012)
36	January 2020	31	16.16%	(\$8,530) (\$8,530)
37	February 2020	28	8.49%	(\$4,482) (\$4,482)
38	March 2020	31	0.00%	\$0 \$0
39	Total	365		(\$289,455) (\$289,455)
40	Deferred Tax Without Proration	Line 25	(\$633,273)	(\$633,273)
41	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
			Total		
	Deferred Tax Subject to Proration				
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$703,000	\$137,571	\$565,429
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)	(\$439,833)
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)	\$125,596
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$79,541)	(\$105,917)	\$26,375
	Deferred Tax Not Subject to Proration				
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)	\$26,375
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	(\$79,541)	(\$105,917)	\$26,375
	Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$378,769)	(\$504,365)	\$125,596
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$378,769)	(\$504,365)	\$125,596
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	(\$79,541)	(\$105,917)	\$26,375
		(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%	(\$6,084)	(\$8,101) \$2,017
27	May 2020	31	83.29%	(\$5,521)	(\$7,351) \$1,831
28	June 2020	30	75.07%	(\$4,976)	(\$6,626) \$1,650
29	July 2020	31	66.58%	(\$4,413)	(\$5,876) \$1,463
30	August 2020	31	58.08%	(\$3,850)	(\$5,127) \$1,277
31	September 2020	30	49.86%	(\$3,305)	(\$4,401) \$1,096
32	October 2020	31	41.37%	(\$2,742)	(\$3,651) \$909
33	November 2020	30	33.15%	(\$2,197)	(\$2,926) \$729
34	December 2020	31	24.66%	(\$1,634)	(\$2,176) \$542
35	January 2021	31	16.16%	(\$1,071)	(\$1,427) \$355
36	February 2021	28	8.49%	(\$563)	(\$750) \$187
37	March 2021	31	0.00%	\$0	\$0
38	Total	365		(\$36,357)	(\$48,412) \$12,055
39	Deferred Tax Without Proration	Line 25	(\$79,541)	(\$105,917)	\$26,375
40	Proration Adjustment	Line 38 - Line 39	\$43,185	\$57,504	(\$14,320)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 36;
(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.	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 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)
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19				
4	FY22 tax (gain)/loss on retirements	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
	Deferred Tax Not Subject to Proration					
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
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19				
15	Net Operating Loss	19	\$0	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
	Allocation of FY 2022 Estimated Federal NOL					
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
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19				
20	Total FY 2022 Federal NOL	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)				
	Proration Calculation	<u>Number of Days in</u>	(k)= Sum of (l) through (n)	(l)	(m)	(n)
		<u>Month</u>				
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)

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)
1	Operation and Maintenance (O&M) Expenses:				
2	Offpeak Charging Rebate		\$133,745	\$176,920	\$227,567
3	Discount Pilot for DC Fast Charging		\$103,622	\$170,650	\$264,488
4	Customer Fleet Advisory Services		\$40,000	\$70,000	\$100,000
5	Charging Demonstration Marketing Initiative Evaluation		\$319,621	\$468,046	\$909,964
6	Total O&M costs	Sum of Lines 1 through 5	\$626,988	\$915,616	\$1,532,019
7	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	Total O&M Costs, Other O&M Costs and Program Administration Costs	Line 6 + Line 12	\$626,988	\$915,616	\$1,532,019
14	Participation Payment Offset				
15	Total Net O&M Expense Component of Revenue Requirement	Line 13 + Line 14	\$626,988	\$915,616	\$1,532,019
16	Capital Investment:				
17	Estimated Revenue Requirement on Rate Year Capital investment		\$54,312	\$134,091	\$127,561
18	Estimated Revenue Requirement on Data Year 1 Capital investment			\$102,044	\$249,326
19	Estimated Revenue Requirement on Data Year 2 Capital investment				\$242,869
20	Total Capital Investment Component of Revenue Requirement	Sum of Lines 17 through 19	\$54,312	\$236,135	\$619,757
21	Total Revenue Requirement	Line 15 + Line 20	\$681,300	\$1,151,751	\$2,151,775

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2015
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)
<u>Estimated Capital Investment</u>				
1	EDC Costs (Make-Ready & Utility-Operated)	\$136,285	\$0	\$0
2	Premise Work Costs (Make-Ready & Utility-Operated)	\$323,142	\$0	\$0
3	EVSE Costs (Utility-Operated Charging Program Sites, and Company Fleet EVSE)	\$80,484	\$0	\$0
4	Total Capitalized Labor & Tool Costs	\$365,321	\$0	\$0
5	Total Estimated Capital Investment	\$905,232	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5	\$905,232	\$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	\$905,232	\$905,232
<u>Change in Net Capital Included in Rate Base</u>				
9	Capital Included in Rate Base	Line 5	\$905,232	\$0
10	Cost of Removal	\$0	\$0	\$0
11	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10	\$905,232	\$905,232
<u>Tax Depreciation</u>				
12	Vintage Year Tax Depreciation:			
13	2020 Spend	Page 3 of 10, Line 21	\$181,046	\$289,674
14	Cumulative Tax Depreciation	Previous Year Line 14 + Current Year Line 13	\$181,046	\$470,720
<u>Book Depreciation</u>				
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	\$4,024	\$8,048
23	Cumulative Book Depreciation	Previous Year Line 23 + Current Year Line 22	\$4,024	\$12,073
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	\$18,373	\$55,119
<u>Deferred Tax Calculation:</u>				
28	Cumulative Book / Tax Timer	Line 14 - Line 27	\$162,673	\$415,601
29	Effective Tax Rate		21.00%	21.00%
30	Deferred Tax Reserve	Line 28 * Line 29	\$34,161	\$87,276
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	(\$18,547)	(\$28,837)
33	Net Deferred Tax Reserve	Sum of Lines 30 through 32	\$15,614	\$58,439
<u>Rate Base Calculation:</u>				
34	Cumulative Incremental Capital Included in Rate Base	Line 11	\$905,232	\$905,232
35	Accumulated Depreciation	- Line 27	(\$18,373)	(\$55,119)
36	Deferred Tax Reserve	- Line 33	(\$15,614)	(\$58,439)
37	Year End Rate Base	Sum of Lines 34 through 36	\$871,245	\$791,675
<u>Revenue Requirement Calculation:</u>				
38	Average Rate Base	Column (a) = Current Year Line 37 ÷ 2; Column (b & c) = (Prior Year Line 26 + Current Year Line 26) ÷ 2	\$435,623	\$831,460
39	Pre-Tax ROR		8.25%	8.25%
40	Return and Taxes	Line 38 * Line 39	\$35,939	\$68,595
41	Book Depreciation	Line 16 + Line 19 + Line 22 + Line 25	\$18,373	\$36,746
42	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 3.176%	\$0	\$28,750
43	Annual Revenue Requirement	Line 40 through Line 42	\$54,312	\$134,091

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%	9.2750%	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 Rate Year 2019 Capital Investments
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)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 5	\$905,232		
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	\$905,232		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$905,232		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$905,232		
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	\$905,232		
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	\$905,232	\$905,232	\$905,232
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	\$181,046	\$289,674	\$173,805
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	\$181,046	\$289,674	\$173,805

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 & Utility-Operated)	\$340,713	
2	Premise Work Costs (Make-Ready & Utility-Operated)	\$807,855	
3	EVSE Costs (Utility-Operated Only)	\$201,211	
4	Total Capitalized Labor & Tool Costs	\$270,627	
5	Total Estimated Capital Investment Line 1 + Line 4	\$1,620,406	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
6	Total Allowed Capital Included in Rate Base in Current Year Line 5	\$1,620,406	\$0
7	Retirements Line 4 * 0%	\$0	\$0
8	Net Depreciable Capital Included in Rate Base Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$1,620,406	\$1,620,406
<u>Change in Net Capital Included in Rate Base</u>			
9	Capital Included in Rate Base Line 5	\$1,620,406	\$0
10	Cost of Removal Section 2, Page 27 of 27, Chart 11	\$0	\$0
11	Total Net Plant in Service Including Cost of Removal Line 8 + Line 10	\$1,620,406	\$1,620,406
<u>Tax Depreciation</u>			
12	Vintage Year Tax Depreciation:		
13	2021 Spend Page 5 of 10, Line 21	\$324,081	\$518,530
14	Cumulative Tax Depreciation Previous Year Line 14 + Current Year Line 13	\$324,081	\$842,611
<u>Book Depreciation</u>			
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	\$4,259	\$8,518
17	Cumulative Book Depreciation Previous Year Line 17 + Current Year Line 16	\$4,259	\$12,777
18	Composite Book Depreciation Rate As approved 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	\$20,196	\$40,393
20	Cumulative Book Depreciation Previous Year Line 20 + Current Year Line 19	\$20,196	\$60,589
21	Composite Book Depreciation Rate As approved 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	\$10,061	\$20,121
23	Cumulative Book Depreciation Previous Year Line 23 + Current Year Line 22	\$10,061	\$30,182
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 26 * 50%; Column (b) = Line 4 * Line 26	\$3,383	\$6,766
26	Cumulative Book Depreciation Previous Year Line 26 + Current Year Line 25	\$3,383	\$10,149
27	Total Cumulative Book Depreciation Line 17 + Line 20 + Line 23 + Line 26	\$37,899	\$113,696
<u>Deferred Tax Calculation:</u>			
28	Cumulative Book / Tax Timer Line 14 - Line 17	\$286,182	\$728,915
29	Effective Tax Rate	21.00%	21.00%
30	Deferred Tax Reserve Line 28 * Line 29	\$60,098	\$153,072
31	Less: FY 2021 Federal NOL	\$0	\$0
32	Less: Proration Adjustment Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40	(\$32,629)	(\$50,478)
33	Net Deferred Tax Reserve Sum of Lines 30 through 32	\$27,470	\$102,595
<u>Rate Base Calculation:</u>			
34	Cumulative Incremental Capital Included in Rate Base Line 11	\$1,620,406	\$1,620,406
35	Accumulated Depreciation - Line 27	(\$37,899)	(\$113,696)
36	Deferred Tax Reserve - Line 33	(\$27,470)	(\$102,595)
37	Year End Rate Base Sum of Lines 34 through 36	\$1,555,038	\$1,404,115
<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	\$777,518.78	\$1,479,576
39	Pre-Tax ROR	8.25%	8.25%
40	Return and Taxes Line 38 * Line 39	\$64,145	\$122,065
41	Book Depreciation Line 16 + Line 19 + Line 22 + Line 25	\$37,899	\$75,797
42	Property Taxes Tax Rate 3.176% MAL-7 - Columns (b) Line 8 * 3.176%	\$0	\$51,464
43	Annual Revenue Requirement Line 38 through Line 42	\$102,044	\$249,326

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%	0.00%	2.24%
Short Term Debt	1.11%	1.76%	0.02%	0.00%	0.02%
Preferred Stock	0.09%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.2750%	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 Rate Year 2020 Capital Investments
Electric Transportation Initiative**

Line No.			Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 5	\$1,620,406	
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	\$1,620,406	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,620,406	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,620,406	
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	\$1,620,406	
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	\$1,620,406	\$1,620,406
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.000%	32.000%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$324,081	\$518,530
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 10	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$324,081	\$518,530

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)
<u>Estimated Capital Investment</u>		
1	EDC Costs (Make-Ready & Utility-Operated)	\$885,854
2	Premise Work Costs (Make-Ready & Utility-Operated)	\$2,100,422
3	EVSE Costs (Utility-Operated Only)	\$523,148
4	Total Capitalized Labor & Tool Costs	\$276,040
5	Total Estimated Capital Investment	\$3,785,464
<u>Depreciable Net Capital Included in Rate Base</u>		
6	Total Allowed Capital Included in Rate Base in Current Year	\$3,785,464
7	Retirements	\$0
8	Net Depreciable Capital Included in Rate Base	\$3,785,464
<u>Change in Net Capital Included in Rate Base</u>		
9	Capital Included in Rate Base	\$3,785,464
10	Cost of Removal	\$0
11	Total Net Plant in Service Including Cost of Removal	\$3,785,464
<u>Tax Depreciation</u>		
12	Vintage Year Tax Depreciation:	
13	2022 Spend	\$757,093
14	Cumulative Tax Depreciation	\$757,093
<u>Book Depreciation</u>		
15	Composite Book Depreciation Rate	2.50%
16	Book Depreciation	\$11,073
17	Cumulative Book Depreciation	\$11,073
18	Composite Book Depreciation Rate	5.00%
19	Book Depreciation	\$52,511
20	Cumulative Book Depreciation	\$52,511
21	Composite Book Depreciation Rate	10.00%
22	Book Depreciation	\$26,157
23	Cumulative Book Depreciation	\$26,157
24	Composite Book Depreciation Rate	2.50%
25	Book Depreciation	\$3,451
26	Cumulative Book Depreciation	\$3,451
27	Total Cumulative Book Depreciation	\$93,192
<u>Deferred Tax Calculation:</u>		
28	Cumulative Book / Tax Timer	\$663,901
29	Effective Tax Rate	21.00%
30	Deferred Tax Reserve	\$139,419
31	Less: FY 2022 Federal NOL	-
32	Less: Proration Adjustment	(\$75,694)
33	Net Deferred Tax Reserve	\$63,725
<u>Rate Base Calculation:</u>		
34	Cumulative Incremental Capital Included in Rate Base	\$3,785,464
35	Accumulated Depreciation	(\$93,192)
36	Deferred Tax Reserve	(\$63,725)
37	Year End Rate Base	\$3,628,547
<u>Revenue Requirement Calculation:</u>		
38	Average Rate Base	\$1,814,273.36
39	Pre-Tax ROR	8.25%
40	Return and Taxes	\$149,678
41	Book Depreciation	\$93,192
42	Property Taxes	\$0
43	Annual Revenue Requirement	\$242,869

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%	0.00%	2.24%
Short Term Debt	1.11%	1.76%	0.02%	0.00%	0.02%
Preferred Stock	0.09%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.28%	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 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	\$3,785,464
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	\$3,785,464
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$3,785,464
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	\$3,785,464
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	\$3,785,464
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	\$3,785,464
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>20.000%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$757,093
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 6 of 10, Line 10	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u><u>\$757,093</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)	(b)
			Total	Vintage Year August 31, 2019
1	Book Depreciation	Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$18,373	\$18,373
2	Bonus Depreciation	Page 3 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 3 of 10, Line 18	(\$181,046)	(\$181,046)
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	(\$162,673)	(\$162,673)
6	Effective Tax Rate		21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$34,161)	(\$34,161)
Deferred Tax Not Subject to Proration				
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	(\$34,161)	(\$34,161)
15	Net Operating Loss	Page 2 of 10, Line 31	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$34,161)	(\$34,161)
Allocation of FY 2020 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$162,673)	(\$162,673)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$162,673)	(\$162,673)
20	Total FY 2020 Federal NOL	(Page 2 of 10, Line 31) / 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		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	(\$34,161)	(\$34,161)
		(i)	(j)	
		Number of Days in		
		Month	Proration Percentage	(k)= Sum of (l)
26	April 2019	30	91.78%	(\$2,613)
27	May 2019	31	83.29%	(\$2,371)
28	June 2019	30	75.07%	(\$2,137)
29	July 2019	31	66.58%	(\$1,895)
30	August 2019	31	58.08%	(\$1,653)
31	September 2019	30	49.86%	(\$1,419)
32	October 2019	31	41.37%	(\$1,178)
33	November 2019	30	33.15%	(\$944)
34	December 2019	31	24.66%	(\$702)
35	January 2020	31	16.16%	(\$460)
36	February 2020	28	8.49%	(\$242)
37	March 2020	31	0.00%	\$0
38	Total	365		(\$15,614)
39	Deferred Tax Without Proration	Line 25	(\$34,161)	(\$34,161)
40	Proration Adjustment	Line 38 - Line 39	\$18,547	\$18,547

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**

(a)=Sum of (b)
through (c)

(b)
Vintage Year
August 31, 2020

(c)
Vintage Year
August 31, 2019

Line No.	Deferred Tax Subject to Proration		Total	August 31, 2020	August 31, 2019	
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	\$74,644	\$37,899	\$36,746	
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	(\$613,755)	(\$324,081)	(\$289,674)	
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	(\$539,111)	(\$286,182)	(\$252,928)	
6	Effective Tax Rate		21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$113,213)	(\$60,098)	(\$53,115)	
Deferred Tax Not Subject to Proration						
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	(\$113,213)	(\$60,098)	(\$53,115)	
15	Net Operating Loss		\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$113,213)	(\$60,098)	(\$53,115)	
Allocation of FY 2021 Estimated Federal NOL						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$286,182)	(\$286,182)		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$286,182)	(\$286,182)		
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	(\$113,213)	(\$60,098)	(\$53,115)	
		(i)	(j)	(k)= Sum of (l) through (m)	(l)	(m)
Proration Calculation		Number of Days in Month	Proration Percentage			
26	April 2020	30	91.78%	(\$8,659)	(\$4,597)	(\$4,062)
27	May 2020	31	83.29%	(\$7,858)	(\$4,171)	(\$3,687)
28	June 2020	30	75.07%	(\$7,082)	(\$3,760)	(\$3,323)
29	July 2020	31	66.58%	(\$6,281)	(\$3,334)	(\$2,947)
30	August 2020	31	58.08%	(\$5,480)	(\$2,909)	(\$2,571)
31	September 2020	30	49.86%	(\$4,704)	(\$2,497)	(\$2,207)
32	October 2020	31	41.37%	(\$3,903)	(\$2,072)	(\$1,831)
33	November 2020	30	33.15%	(\$3,128)	(\$1,660)	(\$1,467)
34	December 2020	31	24.66%	(\$2,326)	(\$1,235)	(\$1,091)
35	January 2021	31	16.16%	(\$1,525)	(\$810)	(\$715)
36	February 2021	28	8.49%	(\$801)	(\$425)	(\$376)
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$51,747)	(\$27,470)	(\$24,278)
39	Deferred Tax Without Proration	Line 25		(\$113,213)	(\$60,098)	(\$53,115)
40	Proration Adjustment	Line 38 - Line 39		\$61,466	\$32,629	\$28,837

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

		(a)=Sum of (b) through (d)	(b) Vintage Year August 31, 2021	(c) Vintage Year August 31, 2020	(d) Vintage Year August 31, 2019		
Line No.		Total					
	Deferred Tax Subject to Proration						
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	\$205,735	\$93,192	\$75,797	\$36,746	
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	(\$1,449,428)	(\$757,093)	(\$518,530)	(\$173,805)	
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	(\$1,243,693)	(\$663,901)	(\$442,733)	(\$137,059)	
6	Effective Tax Rate		21.00%	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$261,176)	(\$139,419)	(\$92,974)	(\$28,782)	
	Deferred Tax Not Subject to Proration						
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	(\$261,176)	(\$139,419)	(\$92,974)	(\$28,782)	
15	Net Operating Loss		\$0	-			
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$261,176)	(\$139,419)	(\$92,974)	(\$28,782)	
	Allocation of FY 2022 Estimated Federal NOL						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$663,901)	(\$663,901)			
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0			
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$663,901)	(\$663,901)			
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	(\$261,176)	(\$139,419)	(\$92,974)	(\$28,782)	
	(i) (j)						
	Proration Calculation	Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	(\$19,976)	(\$10,663)	(\$7,111)	(\$2,201)
27	May 2021	31	83.29%	(\$18,127)	(\$9,677)	(\$6,453)	(\$1,998)
28	June 2021	30	75.07%	(\$16,338)	(\$8,722)	(\$5,816)	(\$1,801)
29	July 2021	31	66.58%	(\$14,490)	(\$7,735)	(\$5,158)	(\$1,597)
30	August 2021	31	58.08%	(\$12,641)	(\$6,748)	(\$4,500)	(\$1,393)
31	September 2021	30	49.86%	(\$10,853)	(\$5,793)	(\$3,863)	(\$1,196)
32	October 2021	31	41.37%	(\$9,004)	(\$4,806)	(\$3,205)	(\$992)
33	November 2021	30	33.15%	(\$7,215)	(\$3,852)	(\$2,568)	(\$795)
34	December 2021	31	24.66%	(\$5,367)	(\$2,865)	(\$1,910)	(\$591)
35	January 2022	31	16.16%	(\$3,518)	(\$1,878)	(\$1,252)	(\$388)
36	February 2022	28	8.49%	(\$1,849)	(\$987)	(\$658)	(\$204)
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$119,378)	(\$63,725)	(\$42,496)	(\$13,156)
39	Deferred Tax Without Proration	Line 25	(\$261,176)	(\$139,419)	(\$92,974)	(\$28,782)	
40	Proration Adjustment	Line 38 - Line 39	\$141,798	\$75,694	\$50,478	\$15,627	

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 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	Ground-Source Heat Pump Program		\$0	\$0	\$0
2	Equipment Incentives for Income Eligible Customers		\$347,640	\$376,390	\$405,140
3	Community-Based Outreach		\$0	\$0	\$0
4	Oil/Propane Dealer Training Programs		\$0	\$0	\$0
5	Total O&M costs	Sum of Lines 1 through 4	\$347,640	\$376,390	\$405,140
6	Total O&M Costs Net of R&D Tax Incentives	Line 5	\$347,640	\$376,390	\$405,140
	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	Total Capital Investment Component of Revenue Requirement	Sum of Lines 7 through 9	\$0	\$0	\$0
11	Total Revenue Requirement	Line 6 + Line 10	\$347,640	\$376,390	\$405,140

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2014
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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0	\$0
<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
		Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40; Col (c) =			
20	Less: Proration Adjustment	Page 10 of 10, Line 40	\$0	\$0	\$0
21	Net Deferred Tax Reserve	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	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0	\$0	\$0

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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0
<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	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0	\$0

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	<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	<u>\$0</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	\$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	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$0</u>	<u>\$0</u>
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 7	<u>\$0</u>	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	<u><u>\$0</u></u>	<u><u>\$0</u></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 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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0
<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	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0

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 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 \$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 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 \$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 \$0

**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**

(a)= column (b)
(b)
Vintage Year
August 31, 2019

Line No.	Deferred Tax Subject to Proration		Total	
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
Deferred Tax Not Subject to Proration				
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
Allocation of FY 2020 Estimated Federal NOL				
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)

Number of Days in

	Month	Proration Percentage	(k)= Sum of (l)	(l)
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**

		(a)= Sum of (b) through (c)	(b) Vintage Year August 31, 2020	(c) Vintage Year August 31, 2019
Line No.	Deferred Tax Subject to Proration	Total		
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
Deferred Tax Not Subject to Proration				
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
Allocation of FY 2021 Estimated Federal NOL				
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)

	<u>Number of Days in</u>		(k)= Sum of (l)			
	<u>Month</u>	<u>Proration Percentage</u>	through (m)	(l)		(m)
Proration Calculation						
26	April 2020	30 91.78%	\$0	\$0	\$0	\$0
27	May 2020	31 83.29%	\$0	\$0	\$0	\$0
28	June 2020	30 75.07%	\$0	\$0	\$0	\$0
29	July 2020	31 66.58%	\$0	\$0	\$0	\$0
30	August 2020	31 58.08%	\$0	\$0	\$0	\$0
31	September 2020	30 49.86%	\$0	\$0	\$0	\$0
32	October 2020	31 41.37%	\$0	\$0	\$0	\$0
33	November 2020	30 33.15%	\$0	\$0	\$0	\$0
34	December 2020	31 24.66%	\$0	\$0	\$0	\$0
35	January 2021	31 16.16%	\$0	\$0	\$0	\$0
36	February 2021	28 8.49%	\$0	\$0	\$0	\$0
37	March 2021	31 0.00%	\$0	\$0	\$0	\$0
38	Total	365	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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)
Calculation of Rate Year 2021 Net Deferred Tax Reserve Electric Proration
Electric Heat**

			(a)=Sum of (b) through (d)	(b) Vintage Year August 31, 2021	(c) Vintage Year August 31, 2020	(d) Vintage Year August 31, 2019
Line No.	Deferred Tax Subject to Proration		Total			
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 (c) = 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
Deferred Tax Not Subject to Proration						
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
Allocation of FY 2022 Estimated Federal NOL						
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
		(i)	(j)			
Proration Calculation		<u>Number of Days in</u>	(k)= Sum of (l)			
		<u>Month</u>	<u>Proration Percentage</u>	through (n)	(l)	(m)
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	\$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 Marketing Fund
Annual Revenue Requirement Summary

Line No.			Rate Year Ending	Rate Year Ending	Rate Year Ending
			<u>August 31, 2019</u>	<u>August 31, 2020</u>	<u>August 31, 2021</u>
			(a)	(b)	(c)
	Operation and Maintenance (O&M) Expenses:				
1	Off-Peak Marketing		\$7,500	\$11,250	\$18,750
2	EV Education and Outreach		\$113,970	\$164,959	\$220,468
3	Oil Dealer Training & Support		\$61,000	\$61,000	\$61,000
4	Total O&M costs	Sum of Lines 1 through 3	\$182,470	\$237,209	\$300,218
5	Total Revenue Requirement	Line 4	\$182,470	\$237,209	\$300,218

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 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	Operation & Maintenance Expense		\$0	\$11,500	\$28,750
2	Operation & Maintenance Expense		\$5,000	\$12,500	\$12,500
3	Total O&M costs	Sum of Lines 1 through 2	\$5,000	\$24,000	\$41,250
4	Less Research & Development Tax Incentive applicable to O&M costs	14% of Line 1	\$0	(\$1,610)	(\$4,025)
5	Total O&M Costs Net of R&D Tax Incentives	Line 3 + Line 4	\$5,000	\$22,390	\$37,225
	Capital Investment:				
6	Estimated Revenue Requirement on Rate Year Capital investment		\$107,937	\$129,468	\$123,214
7	Estimated Revenue Requirement on Data Year 1 Capital investment			\$108,091	\$251,922
8	Estimated Revenue Requirement on Data Year 2 Capital investment				\$0
9	Total Capital Investment Component of Revenue Requirement	Sum of Lines 6 through 8	\$107,937	\$237,559	\$375,137
10	Total Revenue Requirement	Line 5 + Line 9	\$112,937	\$259,949	\$412,362

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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$894,375	\$894,375	\$894,375
<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		8.25%	8.25%	8.25%
28	Return and Taxes	Line 26 * Line 27	\$33,405	\$63,797	\$57,543
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	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$107,937	\$129,468	\$123,214

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 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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$1,341,563	\$1,341,563
<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		1/ 8.25%	8.25%
28	Return and Taxes	Line 26 * Line 27	\$52,193	\$97,517
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	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$108,091	\$251,922

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%	0.00%	2.24%
Short Term Debt	1.11%	1.76%	0.02%	0.00%	0.02%
Preferred Stock	0.09%	4.50%	0.00%	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 Rate Year 2020 Capital Investments
Energy Storage**

Line No.			Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (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	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0
	<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/ 8.25%
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	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0

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%	0.00%	2.24%
Short Term Debt	1.11%	1.76%	0.02%	0.00%	0.02%
Preferred Stock	0.09%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.28%	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 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	\$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 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	\$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	\$0

**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		(a)= column (b)	(b)
<u>No.</u>	Deferred Tax Subject to Proration	<u>Total</u>	<u>Vintage Year 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)
Deferred Tax Not Subject to Proration			
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)
Allocation of FY 2020 Estimated Federal NOL			
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)
		(i)	(j)
		<u>Number of Days in</u>	
		<u>Month</u>	<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	<u>(\$10,016)</u> (\$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

		(a)= Sum of (b) through (c)	(b) Vintage Year August 31, 2020	(c) Vintage Year August 31, 2019
Line No.	Deferred Tax Subject to Proration	Total		
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)	(\$44,607)
Deferred Tax Not Subject to Proration				
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)	(\$44,607)
15	Net Operating Loss		\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$96,883)	(\$44,607)
Allocation of FY 2021 Estimated Federal NOL				
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)	(\$44,607)

(i) (j)

	Number of Days in		(k)= Sum of (l) through (m)	(l)	(m)
	Month	Proration Percentage			
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.		(a)=Sum of (b) through (d)	(b) Vintage Year August 31, 2021	(c) Vintage Year August 31, 2020	(d) Vintage Year August 31, 2019
Deferred Tax Subject to Proration					
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
2	Bonus Depreciation	Page 7 of 10, Line 12	\$0	\$0	\$37,266
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)
4	FY22 tax (gain)/loss on retirements	Page 7 of 10, Line 19	\$0	\$0	(\$171,720)
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$451,957)	\$0	(\$317,503)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	(\$134,454)
7	Deferred Tax Reserve	Line 5 * Line 6	(\$94,911)	\$0	(\$66,676)
Deferred Tax Not Subject to Proration					
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)
15	Net Operating Loss		\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$94,911)	\$0	(\$66,676)
Allocation of FY 2022 Estimated Federal NOL					
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)
(i) (j)					
Proration Calculation		Number of Days in	(k)= Sum of (l) through (n)	(l)	(m)
		Month	Proration Percentage		(n)
26	April 2021	30	91.78%	(\$7,259)	\$0
27	May 2021	31	83.29%	(\$6,587)	\$0
28	June 2021	30	75.07%	(\$5,937)	\$0
29	July 2021	31	66.58%	(\$5,266)	\$0
30	August 2021	31	58.08%	(\$4,594)	\$0
31	September 2021	30	49.86%	(\$3,944)	\$0
32	October 2021	31	41.37%	(\$3,272)	\$0
33	November 2021	30	33.15%	(\$2,622)	\$0
34	December 2021	31	24.66%	(\$1,950)	\$0
35	January 2022	31	16.16%	(\$1,278)	\$0
36	February 2022	28	8.49%	(\$672)	\$0
37	March 2022	31	0.00%	\$0	\$0
38	Total	365		(\$43,382)	\$0
39	Deferred Tax Without Proration	Line 25	(\$94,911)	\$0	(\$66,676)
40	Proration Adjustment	Line 38 - Line 39	\$51,529	\$0	\$36,200

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)

Attachment 6
Narragansett Electric Allocated Cost of Service Study
Rate Year 1

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

Exhibit	Description
1 Index	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	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. ELECTRIC PLANT IN SERVICE											
A. HYDRO PRODUCTION PL ₇											
Production Plant		302	3,126	0	1,281	260	561	813	174	27	10
Hydro Production Plant			3,126	0	1,281	260	561	813	174	27	10
C. TRANSMISSION PLANT											
Transmission Plant		361	-	0	-	-	-	-	-	-	-
Transmission Plant		350-359	-	0	-	-	-	-	-	-	-
D. DISTRIBUTION PLANT											
Land and Land Rights		360	12,970	0	6,358	1,270	2,144	2,614	479	104	-
Structures and Improvements		361	10,145	0	4,974	993	1,677	2,045	375	81	-
Station Equipment		362	254,614	0	124,823	24,927	42,098	51,316	9,410	2,039	-
Poles, Towers and Fixtures		364	237,915	0	134,949	26,949	45,023	24,245	4,501	2,205	43
OH Conductors and Devices		365	308,051	0	167,400	33,430	56,017	40,747	7,612	2,735	110
UG Conduit		366	71,882	0	37,080	7,405	12,455	12,027	2,263	606	45
UG Conductors & Devices		367	173,809	0	88,083	17,590	29,625	30,984	5,909	1,439	179
Line Transformers		368	189,828	0	90,629	19,814	41,735	35,163	2,487	-	-
Services		369	107,009	0	95,006	10,647	1,328	27	0	-	-
Meters		370	57,072	0	32,234	16,965	6,034	1,825	7	7	0
Install on Cust Premises		371	120	0	104	12	2	0	0	1	0
Street Light & Signal		373	39,684	0	-	-	-	-	-	39,684	-
Electric Plant ARO		374	-	0	-	-	-	-	-	-	-
Distribution Plant		360-373	1,463,099	0	781,640	160,003	238,140	200,993	33,044	48,894	384
E. GENERAL PLANT											
Land and Land Rights		389	-	0	-	-	-	-	-	-	-
General Plant		390	47,681	0	26,752	5,371	6,996	5,395	1,015	2,131	21
General Plant		389-399	47,681	0	26,752	5,371	6,996	5,395	1,015	2,131	21
TOTAL UTILITY PLANT			1,513,906	0	809,674	165,634	245,697	207,201	34,232	51,052	415

[illegible]

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service (\$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
63	I. OPERATING AND MAINTENANCE EXPENSES										
64	B. TRANSMISSION EXPENSE										
65	Transmission Expense		-	0	-	-	-	-	-	-	-
66	Transmission Expense		-	0	-	-	-	-	-	-	-
67											
68	C. DISTRIBUTION EXPENSE										
69	Purchased Power- Borderline	555	-	0	-	-	-	-	-	-	-
70	Dist Oper-Supervision & Eng	580	2,362	0	1,198	267	399	316	59	122	1
71	Dist Oper-Load Dispatching	581	2,421	0	992	202	434	629	135	21	7
72	Dist Oper-Substations	582	1,313	0	644	129	217	265	49	11	-
73	Dist Oper-Overhead Lines	583	2,673	0	1,480	296	495	318	59	24	1
74	Dist Oper-Underground Lines	584	370	0	188	37	63	66	13	3	0
75	Dist Oper-Outdoor Lighting	585	317	0	-	-	-	-	-	317	-
76	Dist Oper-Electric Meters	586	1,415	0	799	421	150	45	0	-	0
77	Dist Oper-Cust Install	587	102	0	41	8	18	27	6	1	0
78	Dist Oper-Misc Expenses	588	7,330	0	3,716	830	1,237	981	183	379	4
79	Dist Oper-Rents	589	295	0	158	32	48	40	7	10	0
80	Dist Maint-Supervision & Eng	590	1,033	0	524	117	174	138	26	53	1
81	Dist Maint-Structures	591	81	0	40	8	13	16	3	1	-
82	Dist Maint-Substations	592	1,665	0	816	163	275	336	62	13	-
83	Dist Maint-Overhead Lines	593	19,818	0	10,975	2,192	3,668	2,359	440	179	6
84	Dist Maint-Underground Lines	594	2,365	0	1,199	239	403	422	80	20	2
85	Dist Maint-Line Transformers	595	391	0	187	41	86	72	5	-	-
86	Dist Maint-Outdoor Lighting	596	914	0	-	-	-	-	-	914	-
87	Dist Maint-Electric Meters	597	57	0	32	17	6	2	0	-	0
88	Oper. & Maint. Exp.	500-599	44,922	0	22,988	4,999	7,686	6,033	1,125	2,068	23
89											
90	D. CUSTOMER ACCOUNTS AND SERVICE										
91	Supervision	901	705	0	602	68	22	4	2	6	0
92	Meter Reading Exp- Comp	902	382	0	216	114	40	12	0	-	0
93	Cust Recs & Coll	903	12,292	0	10,499	1,191	384	76	35	107	0
94	Uncollectible- Delivery	904	4,122	0	2,200	438	654	593	100	126	11
95	Misc Cust Acct	905	917	0	796	94	16	2	0	9	0
96	Customer Accts. Exp.	901-905	18,418	0	14,312	1,905	1,117	688	137	248	11
97											
98	Cust Service-Supervision	907	62	0	25	5	11	17	4	1	0
99	Cust Assistance Expenses	908	1,136	0	459	93	201	304	65	10	4
100	Info&Instruct Advertising Exp	9090	518	0	209	43	92	139	30	4	2
101	Cust Service-Misc Expenses	910	1,100	0	444	90	195	294	63	9	4
102	Demo & Selling Expenses	912	287	0	116	24	51	77	17	2	1
103	Sales-Misc Expenses	916	578	0	233	47	102	155	33	5	2
104	Customer Serv. Exp.		3,681	0	1,487	302	651	985	212	31	12
105	Customer Accts. & Serv. Exp.	901-919	22,099	0	15,799	2,207	1,768	1,673	349	279	23

Total
Sch. 1B
Tot
Class All

Line	Account	No.	Balance	Check	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	15,787	0	8,858	1,778	2,316	1,786	336	706	7
108	A&G-Office Supplies	921	6,391	0	3,586	720	938	723	136	286	3
110	A&G-Outside Services	923	5,459	0	3,063	615	801	618	116	244	2
111	Property Insurance	924	8,210	0	4,391	898	1,332	1,124	186	277	2
112	Injuries & Damages Insurance	925	3,458	0	1,849	378	561	473	78	117	1
113	Employee Pensions & Benefits	926	24,289	0	13,628	2,736	3,564	2,748	517	1,086	11
114	Regulatory Comm Expenses	928	4,290	0	2,382	441	689	620	109	49	1
115	A&G-Misc Expenses	930200	2	0	1	0	0	1	0	0	0
116	A&G-Rents	931	17,797	0	9,985	2,005	2,611	2,014	379	795	8
117	A&G Maint-Gen Plant-Elec	935	201	0	113	23	29	23	4	9	0
118	Admin & Genl. Exp.	920-932	85,884	0	47,855	9,595	12,843	10,129	1,861	3,567	35
119	Total Operating Expenses		152,905	0	86,642	16,800	22,297	17,835	3,335	5,915	80
120	II. DEPRECIATION EXPENSE										
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
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		3,945	0	2,111	432	640	539	89	133	1
134	Depreciation Expense	403	50,128	0	28,096	5,846	7,911	6,259	1,009	993	13

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

Total
Sch. 1B
Tot
Class All

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER											
137											
138	A. GENERAL TAXES										
139	Municipal property tax	408140	30,530	0	16,740	3,251	5,020	4,427	768	316	8
140	Payroll related	408110	4,198	0	2,355	473	616	475	89	188	2
141	Other tax, Reg deferrals	408170	787	0	437	81	126	114	20	9	0
142	General Taxes		35,515	0	19,532	3,804	5,762	5,016	877	513	10
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		687	0	253	54	142	184	26	18	10
146	Income Taxes	409-411	687	0	253	54	142	184	26	18	10
147	Total Taxes	408-411	36,202	0	19,785	3,858	5,904	5,200	903	531	21
148											
149	Interest on Customer deposits		132	0	6	55	56	15	-	0	-
150	TOTAL EXPENSES		239,367	0	134,528	26,559	36,169	29,310	5,248	7,439	114
151											
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		270,662	0	144,451	28,729	42,965	38,950	6,584	8,291	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	270	214	40	72	1
159	M1 Revenue		143	0	76	15	23	21	3	4	0
160	Operating Revenues		279,192	0	149,173	29,664	44,378	39,999	6,770	8,504	703
161											
162	TOTAL EXPENSES		239,367	0	134,528	26,559	36,169	29,310	5,248	7,439	114
163	V. NET INCOME at Present Rates		39,825	0	14,645	3,104	8,209	10,690	1,522	1,066	589
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 (\$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	270,662	0	144,451	28,729	42,965	38,950	6,584	8,291	692
167	Other Operating Revenues	450-456	8,530	0	4,722	935	1,413	1,050	186	214	11
168	Total Operating Revenues		279,192	0	149,173	29,664	44,378	39,999	6,770	8,504	703
169											
170	Distribution / Transmission	580-599	44,922	0	22,988	4,999	7,686	6,033	1,125	2,068	23
171	Customer Acctg & Service	901-919	22,099	0	15,799	2,207	1,768	1,673	349	279	23
172	Admin & General	920-932	85,884	0	47,855	9,595	12,843	10,129	1,861	3,567	35
173	Total Operating Expenses		152,905	0	86,642	16,800	22,297	17,835	3,335	5,915	80
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	35,647	0	19,538	3,859	5,818	5,031	877	513	10
177	Income before Income tax		40,512	0	14,898	3,158	8,351	10,874	1,548	1,084	600
178	Income Taxes	409-411	687	0	253	54	142	184	26	18	10
179	NET INCOME		39,825	0	14,645	3,104	8,209	10,690	1,522	1,066	589
180											
181	RATE BASE		728,904	0	404,639	74,940	117,075	105,304	18,473	8,266	207
182	Return on Rate Base		5.46%		3.62%	4.14%	7.01%	10.15%	8.24%	12.89%	284.23%
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9647%		6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%
186	Rate Base		728,904	0	404,639	74,940	117,075	105,304	18,473	8,266	207
187											
188	Operating expenses		148,783	0	84,442	16,363	21,643	17,242	3,235	5,789	70
189	Uncollectibles- Delivery		4,305	0	2,418	472	657	542	97	118	2
190	Depreciation expense		50,128	0	28,096	5,846	7,911	6,259	1,009	993	13
191	General taxes / Other		35,647	0	19,538	3,859	5,818	5,031	877	513	10
192	Subtotal- Operating Costs to rec		238,863	0	134,493	26,540	36,030	29,074	5,219	7,412	95
193											
194	Target Return on Rate Base- Aft		50,766	0	28,182	5,219	8,154	7,334	1,287	576	14
195	Income taxes to recover		3,645	0	2,023	375	585	527	92	41	1
196											
197	Subtotal- Rev Req before GRT		293,274	0	164,699	32,134	44,769	36,935	6,598	8,029	110
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		293,274	0	164,699	32,134	44,769	36,935	6,598	8,029	110
200											
201	Revenue at Present rates		279,192	0	149,173	29,664	44,378	39,999	6,770	8,504	703
202	Revenue Excess (Deficiency)		(14,082)	0	(15,526)	(2,470)	(391)	3,064	173	475	593

Total
Sch. 1B
Tot
Class All

	Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	Demand-related								
2	SubTransmission	20,792	9,442	1,896	3,535	4,646	1,004	178	92
3	Primary Dist	136,817	67,413	13,431	22,583	27,249	4,994	1,146	2
4	Secondary Dist	73,921	44,808	9,079	15,755	3,365	283	630	2
5		231,530	121,662	24,405	41,873	35,260	6,281	1,954	96
6	Per kW / month-Transmission Level								
7	SubTransmission	\$0.89	\$0.84	\$0.84	\$0.93	\$1.00	\$0.99	\$0.97	\$0.69
8	Primary Dist	\$5.88	\$5.99	\$5.98	\$5.95	\$5.89	\$4.91	\$6.23	\$0.02
9	Secondary Dist	\$3.18	\$3.98	\$4.04	\$4.15	\$0.73	\$0.28	\$3.43	\$0.01
10	Total Per kW / month	\$9.96	\$10.81	\$10.86	\$11.04	\$7.62	\$6.18	\$10.63	\$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	19,429	11,864	1,362	280	108	18	5,796	0
17	Billing	42,315	31,172	6,366	2,617	1,568	298	279	14
18		61,743	43,036	7,729	2,897	1,676	317	6,075	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	\$3.19	\$2.25	\$2.17	\$2.67	\$8.08	\$118.06	\$96.19	\$20.17
22	Billing	\$6.95	\$5.90	\$10.16	\$24.94	\$117.84	\$1,906.13	\$4.64	\$1,139.15
23	Per bill	\$10.14	\$8.14	\$12.33	\$27.61	\$125.92	\$2,024.19	\$100.83	\$1,159.32
24			\$6.62	\$10.86	\$49.16	\$293.84	\$2,764.95	\$2.54	\$1,072.43
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	293,274	164,699	32,134	44,769	36,935	6,598	8,029	110

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

Temp-Off
Sch. 1C-2
Imp
Temp-Off

	FACILITIES (\$000s)
1 Production Plant	\$0
2 Transmission Plant	0
3 Distribution Plant	39,684
4 General Plant	1,755
5 Total Gross Utility Plant	41,439
6 Less: Depreciation Reserve	(38,714)
7 Total Net Utility Plant	2,725
8 Other Rate Base, net	308
9 Total Rate Base	3,033
10 Return on Equity	6.96%
11 Return on Rate Base	211
12	
13 Power Supply Expenses	0
14 Transmission O & M	0
15 Distribution O & M	0
16 Customer Accounts & Service	279
17 Administrative & General (A&G)	2,897
18 Depreciation	697
19 Taxes Other than Income	256
20 Customer Deposits	0
21 Income Tax	15
22 Total Operating Expenses	4,145
23 Other Operating Revenue	58
24 Total Revenue Requirement	4,297
25	
26 TOTAL LIGHTING	
27 REVENUE	8,029
28 PERCENTAGE	53.5%

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

S-05
Sch. 1C-3
Inp
S-05

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 (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 kWh Rate

S-05
Sch. 1C-3
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
33	II. DEPRECIATION RESERVE					
34	Production Plant	108.3	27	None	-	27
35	Structures and Improvements	108.5	41	None	-	41
36	Station Equipment	108.5	411	None	-	411
37	Poles, Towers and Fixtures	108.5	996	None	-	996
38	OH Conductors and Devices	108.5	1,132	None	-	1,132
39	UG Conduit	108.5	286	None	-	286
40	UG Conductors & Devices	108.5	558	None	-	558
41	Line Transformers	108.5	-	Xfmr Cost	-	-
42	Services	108.5	-	Services_Cost	-	-
43	Meters	108.5	-	None	-	-
44	Install on Cust Premises	108.5	0	None	-	0
45	Street Light & Signal	108.5	37,190	Lighting	37,190	-
46	General Plant	108.5	655	SecC-Lab	540	116
47	Net Additions / Retirements	108.6	1,212	SecC-PT	984	228
48	Depreciation Reserve	108	42,508		38,714	3,794
49						
50	III. OTHER RATE BASE ITEMS					
51	Property Held for Future Use		84	SecC-PT	68	16
52	Unamortized Debt costs		64	RateBase	5	59
53	Materials and Supp / Prepay		133	SecC-OpExp	105	28
54	Injuries & Damages Reserve		-	SecC-PT	-	-
55	Cash Working Capital		648	SecC-OpExp	514	135
56	Accumulated Deferred FIT		(2,112)	SecC-NetPT	(674)	(1,438)
57	Customer Deposits		(2)	None	-	(2)
58	Net Additions / Retirements		907	SecC-NetPT	289	618
59	Other Rate Base	131-283	(278)		308	(586)
60						
61	TOTAL RATE BASE		8,266		3,033	5,233
62						

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

S-05
Sch. 1C-3
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
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	122	SecC-Lab	104	18
71	Dist Oper-Load Dispatching	581	21	None	-	21
72	Dist Oper-Substations	582	11	None	-	11
73	Dist Oper-Overhead Lines	583	24	None	-	24
74	Dist Oper-Underground Lines	584	3	None	-	3
75	Dist Oper-Outdoor Lighting	585	317	Lighting	317	-
76	Dist Oper-Electric Meters	586	-	None	-	-
77	Dist Oper-Cust Install	587	1	None	-	1
78	Dist Oper-Misc Expenses	588	379	SecC-Lab	322	57
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	179	None	-	179
84	Dist Maint-Underground Lines	594	20	None	-	20
85	Dist Maint-Line Transformers	595	-	Xfmr_Cost	-	-
86	Dist Maint-Outdoor Lighting	596	914	Lighting	914	-
87	Dist Maint-Electric Meters	597	-	None	-	-
88	Oper. & Maint. Exp.	500-599	2,068		1,711	358
89			2,068		1,711	358
90	D. CUSTOMER ACCOUNTS AND SERVICE					
91	Supervision	901	6	None	-	6
92	Meter Reading Exp- Comp	902	-	None	-	-
93	Cust Rees & Coll	903	107	None	-	107
94	Uncollectible- Delivery	904	126	None	-	126
95	Misc Cust Acct	905	9	None	-	9
96	Customer Accts. Exp.	901-905	248		-	248
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.		31		-	31
105	Customer Accts. & Serv. Exp.	901-919	279		-	279

S-05
Sch. 1C-3
Inp
S-05

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

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
106	E. ADMINISTRATIVE AND GENERAL					
107	A&G-Salaries	920	706	SecC-Lab	581	124
108	A&G-Office Supplies	921	286	SecC-Lab	235	50
109	A&G-Outside Services	923	244	SecC-Lab	201	43
110	Property Insurance	924	277	SecC-PT	225	52
111	Injuries & Damages Insurance	925	117	SecC-PT	95	22
112	Employee Pensions & Benefits	926	1,086	SecC-Lab	894	191
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	795	SecC-Lab	655	140
116	A&G Maint-Gen Plant-Elec	935	9	SecC-Lab	7	2
117	Admin & Genl. Exp.	920-932	3,567		2,897	670
118	Total Operating Expenses		5,915		4,608	1,307
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
136						

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

S-05
Sch. 1C-3
Inp
S-05

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	188	SecC-Lab	155	33
141	Other tax, Reg deferrals	408170	9	RateBase	1	8
142	General Taxes		513		256	256
143						
144	B. FEDERAL / STATE INCOME TAXES					
145	Income Tax Exp		18	SecC-Pretax	(82)	101
146	Income Taxes	409411	18		(82)	101
147	Total Taxes	408411	531		174	357
148						
149	Interest on Customer deposits		0	None	-	0
150	TOTAL EXPENSES		7,439		5,478	1,961
151						
152	IV. OPERATING REVENUES at Present Rates					
153	Distribution charge revenue		8,291	Total_Del_Rev	649	7,641
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	M1 Revenue		4	Total_Del_Rev	0	4
160	Operating Revenues		8,504		708	7,796
161						
162	TOTAL EXPENSES		7,439		5,478	1,961
163	V. NET INCOME at Present Rat		1,066		(4,770)	5,836
164						

S-05
Sch. 1C-3
Inp
S-05

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

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
165	SUMMARY REPORT					
166	Utility Revenues	440-446	8,291		649	7,641
167	Other Operating Revenues	450-456	214		58	155
168	Total Operating Revenues		8,504		708	7,796
169						
170	Distribution / Transmission	580-599	2,068		1,711	358
171	Customer Acctg & Service	901-919	279		0	279
172	Admin & General	920-932	3,567		2,897	670
173	Total Operating Expenses		5,915		4,608	1,307
174						
175	Depreciation Expense	403	993		697	296
176	Taxes Other Than Inc / Other	408	513		256	257
177	Income before Income tax		1,084		(4,853)	5,937
178	Income Taxes	409-411	18		(82)	101
179	NET INCOME		1,066		(4,770)	5,836
180						
181	RATE BASE		8,266		3,033	5,233
182	Return on Rate Base		12.89%			
183						
184	REVENUE REQUIREMENTS					
185	Target Rate of Return		6.9647%		6.9647%	6.9647%
186	Rate Base		8,266		3,033	5,233
187						
188	Operating expenses		5,789		4,608	1,181
189	Uncollectibles- Delivery		118	Total_RevReq	9	109
190	Depreciation expense		993		697	296
191	General taxes / Other		513		256	257
192	Subtotal- Operating Costs to rec		7,412		5,569	1,843
193						
194	Target Return on Rate Base- Aft		576		211	364
195	Income taxes to recover		41	SecC-RB	15	26
196						
197	Subtotal- Rev Req before GRT		8,029		5,796	2,233
198	GRT needed		0		0	0
199	TOTAL REVENUE REQ.		8,029		5,796	2,233
200	Streetlighting Rate Year kWh					62,049,950
201				Return	0.00587	
202	Rate S-05 per kWh charge			Costs and Other	0.03012	0.03599
203						

Xfinr
Sch. 1C-4
Inp
Transformer Co.

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service (\$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	(8,476)
3	Line Transformer-Related Rate Base	63,926
4	Rate of return on rate base	6.96%
5	Return on Service / Meter rate base	4,452
6	Income tax gross-up	320
7	Return component	4,772
8		
9	Maintenance-Line Transformers	391
10	Line Transformers share of A&G costs	501
11	Line Transformers Depreciation Expense	5,977
12	Expense component	6,869
13		
14	Revenue requirement-total	11,641
15		
16	Demand units	1,341,258
17		
18	Transformer Cost per Month	\$0.72
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	Convert NCP to Billing Units	\$0.33
23		
24	Distribution Plant in Service, net	825,552
25	Transformers % of Plant	8.8%
26	Other Rate Base items, net	(96,648)
27		
28	Distribution O&M	44,922
29	Customer Accounts	22,099
30		67,021
31	Line Transformers % of Operating Costs	0.6%
32	A&G Costs	85,884
33		
34	Income tax gross-up	7.2%

Narragansett Electric Company d/b/a National Grid

Allocated Cost of Service (\$000s)

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

Meter Costs

Meter
Sch. 1C-5
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 / Xfmr	(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	6.96%	6.96%	6.96%	6.96%	6.96%	6.96%	6.96%	6.96%
5	Return on Service / Meter rate base	230	125	74	24	6	0	0	0
6	Income tax gross-up	17	9	5	2	0	0	0	0
7	Return component	246	134	79	26	7	0	0	0
8									
9	Meter expenses	1,415	799	421	150	45	0	0	0
10	Meter maintenance	57	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	2,323	1,314	687	246	75	0	0	0
14	Cost component	8,144	4,612	2,405	862	263	1	0	1
15									
16	Total	8,391	4,746	2,485	888	270	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	Total per Customer-month	\$1.38	\$0.90	\$3.97	\$8.46	\$20.29	\$6.85	\$0.00	\$79.22
21									

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

Meter
Sch. 1C-5
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	809,674	165,634	245,697	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	1,252	707	372	132	40	0	0	0
30 Total Labor costs	33,131	18,589	3,732	4,861	3,749	705	1,481	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 Labor-related Costs								
34 A&G-Salaries	22,178	12,443	2,498	3,254	2,509	472	991	10
35 A&G-Office Supplies	5,459	3,063	615	801	618	116	244	2
36 A&G-Rents / General Plant	201	113	23	29	23	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	24,289	13,628	2,736	3,564	2,748	517	1,086	11
40 PR taxes	4,198	2,355	473	616	475	89	188	2
41 General / Common Plant	876	562	107	87	35	15	69	1
42 Total Labor-related costs	61,491	34,545	6,893	9,040	7,029	1,322	2,634	27

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. ELECTRIC PLANT IN SERVICE											
A. HYDRO PRODUCTION PL ₇		302	-	-	-	-	-	-	-	-	-
Production Plant			-	-	-	-	-	-	-	-	-
Hydro Production Plant			-	-	-	-	-	-	-	-	-
C. TRANSMISSION PLANT		361	-	-	-	-	-	-	-	-	-
Transmission Plant			-	-	-	-	-	-	-	-	-
Transmission Plant		350-359	-	-	-	-	-	-	-	-	-
D. DISTRIBUTION PLANT											
Land and Land Rights		360	-	-	-	-	-	-	-	-	-
Structures and Improvements		361	-	-	-	-	-	-	-	-	-
Station Equipment		362	-	-	-	-	-	-	-	-	-
Poles, Towers and Fixtures		364	-	-	-	-	-	-	-	-	-
OH Conductors and Devices		365	-	-	-	-	-	-	-	-	-
UG Conduit		366	-	-	-	-	-	-	-	-	-
UG Conductors & Devices		367	-	-	-	-	-	-	-	-	-
Line Transformers		368	-	-	-	-	-	-	-	-	-
Services		369	107,009	-	95,006	10,647	1,328	27	0	-	-
Meters		370	57,072	-	32,234	16,965	6,034	1,825	7	-	7
Install on Cust Premises		371	120	-	104	12	2	0	0	1	0
Street Light & Signal		373	39,684	-	-	-	-	-	-	39,684	-
Electric Plant ARO		374	-	-	-	-	-	-	-	-	-
Distribution Plant		360-373	203,885	-	127,344	27,624	7,364	1,853	8	39,685	7
E. GENERAL PLANT											
Land and Land Rights		389	-	-	-	-	-	-	-	-	-
General Plant		390	12,062	-	7,950	1,608	530	137	18	1,820	0
General Plant		389-399	12,062	-	7,950	1,608	530	137	18	1,820	0
TOTAL UTILITY PLANT			215,947		135,294	29,232	7,894	1,989	26	41,505	7

TOTAL RATE BASE

[illegible]

136

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

Total_Cust
Sch. 1C-6
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	3,055		2,477	379	80	15	0	102	0
140	Payroll related	408110	1,062		700	142	47	12	2	160	0
141	Other tax, Reg deferrals	408170	75		41	8	12	11	2	1	0
142	General Taxes		4,191		3,218	529	139	38	4	263	0
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		58		(107)	(15)	109	116	19	(67)	2
146	Income Taxes	409-411	58		(107)	(15)	109	116	19	(67)	2
147	Total Taxes	408-411	4,249		3,111	513	248	155	23	196	2
148											
149	Interest on Customer deposits		132		6	55	56	15	-	0	-
150	TOTAL EXPENSES		58,454		39,437	7,490	3,385	1,925	330	5,865	22
151					0						
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		59,456		31,731	6,311	9,438	8,556	1,446	1,821	152
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		70	14	21	19	3	4	0
158	CIAC / Cost Recovery		564		380	69	31	19	4	60	0
159	M1 Revenue		31		16	3	5	4	1	1	0
160	Operating Revenues		63,206		33,812	6,718	9,975	9,034	1,528	1,979	160
161											
162	TOTAL EXPENSES		58,454		39,437	7,490	3,385	1,925	330	5,865	22
163	V. NET INCOME at Present Rates		4,752		(5,626)	(771)	6,590	7,109	1,197	(3,886)	139
164			36,148		14,801	3,075	7,380	9,306	764	940	(118)

[illegible]

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

Functions
Sch. 1D
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		SubT				
3	Production Plant		3,126		3,126	-	-	-
4	Hydro Production Plant		3,126		3,126	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							
11	Land and Land Rights	360	12,970	Stations		12,970	-	-
12	Structures and Improvements	361	10,145	Stations		10,145	-	-
13	Station Equipment	362	254,614	Stations		254,614	-	-
14	Poles, Towers and Fixtures	364	237,915	Func-364	7,532	112,861	117,522	-
15	OH Conductors and Devices	365	308,051	Func-365	19,249	183,175	105,627	-
16	UG Conduit	366	71,882	Func-366	7,934	51,844	12,103	-
17	UG Conductors & Devices	367	173,809	Func-367	31,274	122,866	19,668	-
18	Line Transformers	368	189,828	Sec			189,828	-
19	Services	369	107,009	Sec			107,009	-
20	Meters	370	57,072	Bill				57,072
21	Install on Cust Premises	371	120	Bill				120
22	Street Light & Signal	373	39,684	Sec			39,684	-
23	Electric Plant ARO	374	0	None				-
24	Distribution Plant	360-373	1,463,099		65,989	748,476	591,442	57,192
25								
26	E. GENERAL PLANT							
27	Land and Land Rights	389	0	None				-
28	General Plant	390	47,681	Labor	5,022	19,611	12,741	10,307
29	General Plant	389-399	47,681		5,022	19,611	12,741	10,307
30								
31	TOTAL UTILITY PLANT		1,513,906		74,137	768,087	604,183	67,499
32								

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

Functions
Sch. 1D
Fnc
Function

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
33	II. DEPRECIATION RESERVE							
34	Production Plant	108.3	3,119	SubT	3,119	-	-	-
35	Structures and Improvements	108.5	5,100	Stations	-	5,100	-	-
36	Station Equipment	108.5	51,252	Stations	-	51,252	-	-
37	Poles, Towers and Fixtures	108.5	107,524	Func-364	3,404	51,007	53,113	-
38	OH Conductors and Devices	108.5	127,510	Func-365	7,968	75,821	43,722	-
39	UG Conduit	108.5	33,881	Func-366	3,740	24,436	5,705	-
40	UG Conductors & Devices	108.5	67,415	Func-367	12,130	47,656	7,629	-
41	Line Transformers	108.5	117,426	Sec	-	-	117,426	-
42	Services	108.5	41,311	Sec	-	-	41,311	-
43	Meters	108.5	46,003	Bill	-	-	-	46,003
44	Install on Cust Premises	108.5	10	Bill	-	-	-	10
45	Street Light & Signal	108.5	37,190	Sec	-	-	37,190	-
46	General Plant	108.5	14,663	Labor	1,544	6,031	3,918	3,170
47	Net Additions / Retirements	108.6	35,950	Plant	1,761	18,239	14,347	1,603
48	Depreciation Reserve	108	688,354		33,666	279,542	324,361	50,786
49								
50	III. OTHER RATE BASE ITEMS							
51	Property Held for Future Use		2,494	Plant	122	1,265	995	111
52	Unamortized Debt costs		5,656	RateBase	287	3,354	1,929	86
53	Materials and Supp / Prepay		3,494	OpExp	309	1,368	903	913
54	Injuries & Damages Reserve		0	Plant	-	-	-	-
55	Cash Working Capital		17,044	OpExp	1,509	6,675	4,405	4,455
56	Accumulated Deferred FIT		(204,080)	NetPlant	(10,005)	(120,770)	(69,173)	(4,132)
57	Customer Deposits		(8,889)	Bill	-	-	-	(8,889)
58	Net Additions / Retirements	131-283	87,633	NetPlant	4,296	51,859	29,703	1,774
59	Other Rate Base		(96,648)		(3,481)	(56,248)	(31,237)	(5,681)
60								
61	TOTAL RATE BASE		728,904		36,991	432,296	248,584	11,033
62			728,904					

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

Functions
Sch. 1D
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	2,362	Dist-Lab	297	1,160	754	150
71	Dist Oper-Load Dispatching	581	2,421	SubT	2,421	-	-	-
72	Dist Oper-Substations	582	1,313	Stations	-	1,313	-	-
73	Dist Oper-Overhead Lines	583	2,673	OH_Total	131	1,449	1,093	-
74	Dist Oper-Underground Lines	584	370	Func-367	67	262	42	-
75	Dist Oper-Outdoor Lighting	585	317	Sec	-	-	317	-
76	Dist Oper-Electric Meters	586	1,415	Bill	-	-	-	1,415
77	Dist Oper-Cust Install	587	102	Func-364	3	48	50	-
78	Dist Oper-Misc Expenses	588	7,330	Dist-Lab	922	3,601	2,340	467
79	Dist Oper-Rents	589	295	Plant	14	150	118	13
80	Dist Maint-Supervision & Eng	590	1,033	Dist-Lab	130	508	330	66
81	Dist Maint-Structures	591	81	Stations	-	81	-	-
82	Dist Maint-Substations	592	1,665	Stations	-	1,665	-	-
83	Dist Maint-Overhead Lines	593	19,818	OH_Total	972	10,746	8,100	-
84	Dist Maint-Underground Lines	594	2,365	Func-367	426	1,672	268	-
85	Dist Maint-Line Transformers	595	391	Sec	-	-	391	-
86	Dist Maint-Outdoor Lighting	596	914	Sec	-	-	914	-
87	Dist Maint-Electric Meters	597	57	Bill	-	-	-	57
88	Oper. & Maint. Exp.	500-599	44,922		5,383	22,655	14,715	2,168
89			44,922	Check	5,383	22,655	14,715	2,168
90	D. CUSTOMER ACCOUNTS AND SERVICE							
91	Supervision	901	705	Bill	-	-	-	705
92	Meter Reading Exp- Comp	902	382	Bill	-	-	-	382
93	Cust Recs & Coll	903	12,292	Bill	-	-	-	12,292
94	Uncollectible- Delivery	904	4,122	Bill	-	-	-	4,122
95	Misc Cust Acct	905	917	Bill	-	-	-	917
96	Customer Accts. Exp.	901-905	18,418		-	-	-	18,418
97								
98	Cust Service-Supervision	907	62	Bill	-	-	-	62
99	Cust Assistance Expenses	908	1,136	Bill	-	-	-	1,136
100	Info&Instruct Advertising Exp	9090	518	Bill	-	-	-	518
101	Cust Service-Misc Expenses	910	1,100	Bill	-	-	-	1,100
102	Demo & Selling Expenses	912	287	Bill	-	-	-	287
103	Sales-Misc Expenses	916	578	Bill	-	-	-	578
104	Customer Serv. Exp.		3,681		-	-	-	3,681
105	Customer Accts. & Serv. Exp.	901-919	22,099		-	-	-	22,099

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

Functions
Sch. 1D
Fnc
Function

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
106								
107	E. ADMINISTRATIVE AND GENERAL							
108	A&G-Salaries	920	15,787	Labor	1,663	6,493	4,218	3,413
109	A&G-Office Supplies	921	6,391	Labor	673	2,629	1,708	1,382
110	A&G-Outside Services	923	5,459	Labor	575	2,245	1,459	1,180
111	Property Insurance	924	8,210	Plant	402	4,165	3,277	366
112	Injuries & Damages Insurance	925	3,458	Plant	169	1,754	1,380	154
113	Employee Pensions & Benefits	926	24,289	Labor	2,558	9,990	6,490	5,251
114	Regulatory Comm Expenses	928	4,290	RateBase	218	2,544	1,463	65
115	A&G-Misc Expenses	930200	2	Plant	0	1	1	0
116	A&G-Rents	931	17,797	Labor	1,874	7,320	4,756	3,847
117	A&G Maint-Gen Plant-Elec	935	201	Labor	21	83	54	43
118	Admin & Genl. Exp.	920-932	85,884		8,154	37,224	24,805	15,701
119	Total Operating Expenses		152,905		13,537	59,879	39,520	39,969
120								
121	II. DEPRECIATION EXPENSE							
122	Structures and Improvements	403	138	Stations	-	138	-	-
123	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 (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Functionalization

Functions
Sch. 1D
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	4,198	Labor	442	1,727	1,122	908
141	Other tax, Reg deferrals	408170	787	RateBase	40	467	268	12
142	General Taxes		35,515		1,979	20,260	11,738	1,538
143								
144	B. FEDERAL / STATE INCOME TAXES							
145	Income Tax Exp		687	Pretax	28	457	255	(53)
146	Income Taxes	409-411	687		28	457	255	(53)
147	Total Taxes	408-411	36,202		2,007	20,718	11,993	1,484
148								
149	Interest on Customer deposits		132	Bill	-	-	-	132
150	TOTAL EXPENSES		239,367		17,756	102,984	73,675	44,952
151								
152	IV. OPERATING REVENUES at Present Rates							
153	Distribution charge revenue		270,662	RevReqPF	19,064	127,051	86,293	38,254
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	279	189	84
158	CIAC / Cost Recovery		1,883	OpExp	167	737	487	492
159	M1 Revenue		143	RevReqPF	10	67	46	20
160	Operating Revenues		279,192		19,374	129,503	88,439	41,875
161								
162	TOTAL EXPENSES		239,367		17,756	102,984	73,675	44,952
163	V. NET INCOME at Present Rates		39,825		1,619	26,519	14,764	(3,077)
164			39,825	Check	582	15,651	11,164	1,391

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

Functions
Sch. 1D
Fnc
Function

Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
165	SUMMARY REPORT							
166	Utility Revenues	440-446	270,662		19,064	127,051	86,293	38,254
167	Other Operating Revenues	450-456	8,530		310	2,452	2,147	3,621
168	Total Operating Revenues		279,192		19,374	129,503	88,439	41,875
169								
170	Distribution / Transmission	580-599	44,922		5,383	22,655	14,715	2,168
171	Customer Acctg & Service	901-919	22,099		-	-	-	22,099
172	Admin & General	920-932	85,884		8,154	37,224	24,805	15,701
173	Total Operating Expenses		152,905		13,537	59,879	39,520	39,969
174								
175	Depreciation Expense	403	50,128		2,212	22,387	22,162	3,367
176	Taxes Other Than Inc / Other	408	35,647		1,979	20,260	11,738	1,670
177	Income before Income tax		40,512		1,647	26,977	15,019	(3,130)
178	Income Taxes	409-411	687		28	457	255	(53)
179	NET INCOME		39,825		1,619	26,519	14,764	(3,077)
180								
181	RATE BASE		728,904		36,991	432,296	248,584	11,033
182	Return on Rate Base		5,4637%		4.4%	6.1%	5.9%	(27.9%)
183								
184	REVENUE REQUIREMENTS							
185	Target Rate of Return		6.96%		6.96%	6.96%	6.96%	6.96%
186	Rate Base		728,904		36,991	432,296	248,584	11,033
187								
188	Operating expenses		148,783		13,537	59,879	39,520	35,847
189	Uncollectibles- Delivery		4,305	RevReqPF	303	2,021	1,373	608
190	Depreciation expense		50,128		2,212	22,387	22,162	3,367
191	General taxes / Other		35,647		1,979	20,260	11,738	1,670
192	Subtotal- Operating Costs to recover		238,863		18,031	104,547	74,793	41,491
193								
194	Target Return on Rate Base- After taxes		50,766		2,576	30,108	17,313	768
195	Income taxes to recover		3,645	RateBase	185	2,162	1,243	55
196				6.70%				
197	Subtotal- Rev Req before GRT		293,274	7.18%	20,792	136,817	93,349	42,315
198	GRT needed			0.00%	0	0	0	0
199	TOTAL REVENUE REQ.		293,274		20,792	136,817	93,349	42,315

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

Classify
Sch. 1E
CIs
Classified

Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
1	I. ELECTRIC PLANT IN SERVICE						
2	A. HYDRO PRODUCTION PLANT						
3	Production Plant	0	None	0	0	None	0
4	Hydro Production Plant	0		0	0		0
5							
6	C. TRANSMISSION PLANT						
7	Transmission Plant	0	None	0	0	None	0
8	Transmission Plant	0		0	0		0
9							
10	D. DISTRIBUTION PLANT						
11	Land and Land Rights	12,970	Demand	0	0	None	0
12	Structures and Improvements	10,145	Demand	0	0	None	0
13	Station Equipment	254,614	Demand	0	0	None	0
14	Poles, Towers and Fixtures	112,861	Demand	0	117,522	Demand	0
15	OH Conductors and Devices	183,175	Demand	0	105,627	Demand	0
16	UG Conduit	51,844	Demand	0	12,103	Demand	0
17	UG Conductors & Devices	122,866	Demand	0	19,668	Demand	0
18	Line Transformers	0	None	0	189,828	Demand	0
19	Services	0	None	0	107,009	Customer	107,009
20	Meters	0	None	0	0	None	0
21	Install on Cust Premises	0	None	0	0	None	0
22	Street Light & Signal	0	None	0	39,684	Customer	39,684
23	Electric Plant ARO	0	None	0	0	None	0
24	Distribution Plant	748,476		0	591,442		
25							
26	E. GENERAL PLANT						
27	Land and Land Rights	0	None	0	0	None	0
28	General Plant	19,611	Demand	0	12,741	See Labor	1,755
29	General Plant	19,611		0	12,741		1,755
30							
31	TOTAL UTILITY PLANT	768,087		0	604,183		148,448
32							

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

Classify
Sch. 1E
CIs
Classified

Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
33	II. DEPRECIATION RESERVE						
34	Production Plant	108.3	0	None	0	0	0
35	Structures and Improvements	108.5	5,100	Demand	0	None	0
36	Station Equipment	108.5	51,252	Demand	0	None	0
37	Poles, Towers and Fixtures	108.5	51,007	Demand	53,113	Demand	0
38	OH Conductors and Devices	108.5	75,821	Demand	43,722	Demand	0
39	UG Conduit	108.5	24,436	Demand	5,705	Demand	0
40	UG Conductors & Devices	108.5	47,656	Demand	7,629	Demand	0
41	Line Transformers	108.5	0	None	117,426	Demand	0
42	Services	108.5	0	None	41,311	Customer	41,311
43	Meters	108.5	0	None	0	None	0
44	Install on Cust Premises	108.5	0	None	0	None	0
45	Street Light & Signal	108.5	0	None	37,190	Customer	37,190
46	General Plant	108.5	6,031	Demand	3,918	SecLabor	540
47	Net Additions / Retirements	108.6	18,239	Demand	14,347	SecPlant	3,525
48	Depreciation Reserve	108	279,542		324,361		82,566
49							
50	III. OTHER RATE BASE ITEMS						
51	Property Held for Future Use		1,265	Demand	995	SecPlant	245
52	Unamortized Debt costs		3,354	Demand	1,929	Sec_RB	451
53	Materials and Supp / Prepay		1,368	Demand	903	SecOpExp	132
54	Injuries & Damages Reserve		0	Demand	0	SecPlant	0
55	Cash Working Capital		6,675	Demand	4,405	SecOpExp	646
56	Accumulated Deferred FIT		(120,770)	Demand	(69,173)	SecNetPlant	(16,286)
57	Customer Deposits		0	None	0	None	0
58	Net Additions / Retirements		51,859	Demand	29,703	SecNetPlant	6,993
59	Other Rate Base	131-283	(56,248)		(31,237)		(7,820)
60							
61	TOTAL RATE BASE		432,296		248,584		58,062
62							

Narragansett Electric Company d/b/a National Grid									
Allocated Cost of Service (\$000s)									
Rate Year Ending August 31, 2019 (Rate Year 1)									
Classification									
Line	Account	No.	Primary Dist			Secondary Dist			
			Total	Demand	Customer	Total	Demand	Customer	
I. OPERATING AND MAINTENANCE EXPENSES									
B. TRANSMISSION EXPENSE									
63	Transmission Expense		0	None	0	0	None	0	0
65	Transmission Expense		0		0			0	0
C. DISTRIBUTION EXPENSE									
68	Purchased Power- Borderline	555	0	None	0	0	None	0	0
69	Dist Oper-Supervision & Eng	580	1,160	Demand	1,160	0	Sec Dx Labor	650	104
71	Dist Oper-Load Dispatching	581	0	None	0	0	None	0	0
72	Dist Oper-Substations	582	1,313	Demand	1,313	0	None	0	0
73	Dist Oper-Overhead Lines	583	1,449	Demand	1,449	0	Sec_OH	1,093	0
74	Dist Oper-Underground Lines	584	262	Demand	262	0	Sec_UG	42	0
75	Dist Oper-Outdoor Lighting	585	0	None	0	0	Customer	0	317
76	Dist Oper-Electric Meters	586	0	None	0	0	None	0	0
77	Dist Oper-Cust Install	587	48	Demand	48	0	Demand	50	0
78	Dist Oper-Misc Expenses	588	3,601	Demand	3,601	0	Sec Dx Labor	2,017	322
79	Dist Oper-Rents	589	150	Demand	150	0	Sec Plant	89	29
80	Dist Maint-Supervision & Eng	590	508	Demand	508	0	Sec Labor	284	45
81	Dist Maint-Structures	591	81	Demand	81	0	None	0	0
82	Dist Maint-Substations	592	1,665	Demand	1,665	0	None	0	0
83	Dist Maint-Overhead Lines	593	10,746	Demand	10,746	0	Demand	8,100	0
84	Dist Maint-Underground Lines	594	1,672	Demand	1,672	0	Demand	268	0
85	Dist Maint-Line Transformers	595	0	None	0	0	Demand	391	0
86	Dist Maint-Outdoor Lighting	596	0	None	0	0	Customer	0	914
87	Dist Maint-Electric Meters	597	0	None	0	0	None	0	0
88	Oper. & Maint. Exp.	500-599	22,655		22,655	0		14,715	1,731
89			22,655		22,655	0		14,715	
D. CUSTOMER ACCOUNTS AND SERVICE									
90	Supervision	901	0	None	0	0	None	0	0
92	Meter Reading Exp- Comp	902	0	None	0	0	None	0	0
93	Cust Recs & Coll	903	0	None	0	0	None	0	0
94	Uncollectible- Delivery	904	0	None	0	0	None	0	0
95	Misc Cust Acct	905	0	None	0	0	None	0	0
96	Customer Accts. Exp.	901-905	0		0	0		0	0
97			0		0	0		0	0
98	Cust Service-Supervision	907	0	None	0	0	None	0	0
99	Cust Assistance Expenses	908	0	None	0	0	None	0	0
100	Info&Instruct Advertising Exp	9090	0	None	0	0	None	0	0
101	Cust Service-Misc Expenses	910	0	None	0	0	None	0	0
102	Demo & Selling Expenses	912	0	None	0	0	None	0	0
103	Sales-Misc Expenses	916	0	None	0	0	None	0	0
104	Customer Serv. Exp.		0		0	0		0	0
105	Customer Accts. & Serv. Exp.	901-919	0		0	0		0	0

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

Classify
Sch. 1E
CIs
Classified

Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
106							
107	E. ADMINISTRATIVE AND GENERAL						
108	A&G-Salaries	6,493	Demand	6,493	0	4,218	SecLabor 581 -
109	A&G-Office Supplies	2,629	Demand	2,629	0	1,708	SecLabor 235 -
110	A&G-Outside Services	2,245	Demand	2,245	0	1,459	SecLabor 201 -
111	Property Insurance	4,165	Demand	4,165	0	3,277	SecPlant 805 -
112	Injuries & Damages Insurance	1,754	Demand	1,754	0	1,380	SecPlant 339 -
113	Employee Pensions & Benefits	9,990	Demand	9,990	0	6,490	SecLabor 894 -
114	Regulatory Comm Expenses	2,544	Demand	2,544	0	1,463	Sec_RB 342 -
115	A&G-Misc Expenses	1	Demand	1	0	1	SecPlant 0 -
116	A&G-Rents	7,320	Demand	7,320	0	4,756	SecLabor 655 -
117	A&G Maint-Gen Plant-Elec	83	Demand	83	0	54	SecLabor 7 -
118	Admin & Genl. Exp.	37,224		37,224	0	24,805	
119	Total Operating Expenses	59,879		59,879	0	39,520	
120							
121	II. DEPRECIATION EXPENSE						
122	Structures and Improvements	138	Demand	138	0	0	None 0 -
123	Station Equipment	5,606	Demand	5,606	0	0	None 0 -
124	Poles, Towers and Fixtures	4,819	Demand	4,819	0	5,018	Demand 0 -
125	OH Conductors and Devices	4,854	Demand	4,854	0	2,799	Demand 0 -
126	UG Conduit	767	Demand	767	0	179	Demand 0 -
127	UG Conductors & Devices	4,202	Demand	4,202	0	673	Demand 0 -
128	Line Transformers	0	None	0	0	5,977	Demand 0 -
129	Services	0	None	0	0	5,353	Customer 5,353 -
130	Meters	0	None	0	0	0	None 0 -
131	Install on Cust Premises	0	None	0	0	0	None 0 -
132	Street Light & Signal	0	None	0	0	589	Customer 589 -
133	General Plant	0	None	0	0	0	SecLabor 0 -
134	Net Additions / Retirements	2,002	Demand	2,002	0	1,574	SecPlant 387 -
135	Depreciation Expense	22,387		22,387	0	15,833	
136							

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

Classify
Sch. 1E
CIs
Classified

Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
137	III. TAXES and OTHER						
138	A. GENERAL TAXES						
139	Municipal property tax	18,067	Demand	18,067	0	0	0
140	Payroll related	1,727	Demand	1,727	0	0	0
141	Other tax, Reg deferrals	467	Demand	467	0	0	0
142	General Taxes	20,260		20,260	0	0	0
143							
144	B. FEDERAL / STATE INCOME TAXES						
145	Income Tax Exp	457	Demand	457	0	0	0
146	Income Taxes	457		457	0	0	0
147	Total Taxes	20,718		20,718	0	0	0
148							
149	Interest on Customer deposits	0	None	0	0	0	0
150	TOTAL EXPENSES	102,984		102,984	0	0	0
151							
152	IV. OPERATING REVENUES at Present Rates						
153	Distribution charge revenue	127,051	Demand	127,051	0	0	0
154	Forfeited discounts	0	None	0	0	0	0
155	Rent from Utility Property	1,369	Demand	1,369	0	0	0
156	Misc Service Revenue	0	Demand	0	0	0	0
157	Other revenue	279	Demand	279	0	0	0
158	CIAC / Cost Recovery	737	Demand	737	0	0	0
159	M1 Revenue	67	Demand	67	0	0	0
160	Operating Revenues	129,503		129,503	0	0	0
161							
162	TOTAL EXPENSES	102,984		102,984	0	0	0
163	V. NET INCOME at Present Rates	26,519		26,519	0	0	0
164							

SecNetPlant	7,912	2,436	-
SecLabor	967	155	-
Sec_RB	206	63	-
	9,085	2,654	-
SecPretax	143	111	-
	143	111	-
	9,228	2,765	-
None	0	0	-
	58,790	14,885	-
SecPlant	65,091	21,202	-
None	0	0	-
Demand	1,425	0	-
None	0	0	-
SecPlant	143	47	-
SecOpExp	415	71	-
Sec_RB	35	11	-
	67,109	21,331	-
	58,790	14,885	-
	8,318	6,446	-

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

Classify
Sch. 1E
Cls
Classified

Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
165	SUMMARY REPORT						
166	Utility Revenues	127,051	127,051	0 -	86,293	65,091	21,202 -
167	Other Operating Revenues	2,452	2,452	0 -	2,147	2,018	128 -
168	Total Operating Revenues	129,503	129,503	0 -	88,439	67,109	21,331 -
169							
170	Distribution / Transmission	22,655	22,655	0 -	14,715	12,984	1,731 -
171	Customer Acctg & Service	0	0	0 -	0	0	0 -
172	Admin & General	37,224	37,224	0 -	24,805	20,745	4,060 -
173	Total Operating Expenses	59,879	59,879	0 -	39,520	33,729	5,791 -
174							
175	Depreciation Expense	22,387	22,387	0 -	22,162	15,833	6,329 -
176	Taxes Other Than Inc / Other	20,260	20,260	0 -	11,738	9,085	2,654 -
177	Income before Income tax	26,977	26,977	0 -	15,019	8,462	6,557 -
178	Income Taxes	457	457	0 -	255	143	111 -
179	NET INCOME	26,519	26,519	0 -	14,764	8,318	6,446 -
180							
181	RATE BASE	432,296	432,296	0 -	248,584	190,522	58,062 -
182	Return on Rate Base						
183							
184	REVENUE REQUIREMENTS						
185	Target Rate of Return	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%
186	Rate Base	432,296	432,296	0 -	248,584	190,522	58,062 -
187							
188	Operating expenses	59,879	59,879	0 -	39,520	33,729	5,791 -
189	Uncollectibles- Delivery	2,021	2,021	0 -	1,373	1,052	321 -
190	Depreciation expense	22,387	22,387	0 -	22,162	15,833	6,329 -
191	General taxes / Other	20,260	20,260	0 -	11,738	9,085	2,654 -
192	Subtotal- Operating Costs to recover	104,547	104,547	0 -	74,793	59,699	15,094 -
193							
194	Target Return on Rate Base- After taxes	30,108	30,108	0 -	17,313	13,269	4,044 -
195	Income taxes to recover	2,162	2,162	0 -	1,243	953	290 -
196							
197	Subtotal- Rev Req before GRT	136,817	136,817	0 -	93,349	73,921	19,429 -
198	GRT needed	0	0	0 -	0	0	0 -
199	TOTAL REVENUE REQ.	136,817	136,817	0 -	93,349	73,921	19,429 -

Sec_RB

Sec_RB

Demand

7.18%

0.00%

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 PL										
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										
32			74,137		35,392	7,077	12,205	15,146	3,320	591	407

TOTAL RATE BASE

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense	-	-	None	-	-	-	-	-	-	-
65	Transmission Expense	-	-	-	-	-	-	-	-	-	-
66	Transmission Expense	-	-	-	-	-	-	-	-	-	-
67	Transmission Expense	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	MWh-Gen	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	297	SubT-Lab	129	26	52	71	15	2	1
70	Dist Oper-Load Dispatching	581	2,421	MWh-Gen	992	202	434	629	135	21	7
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	131	NCP_at_115	63	13	21	26	6	1	1
73	Dist Oper-Underground Lines	584	67	NCP_at_115	32	6	11	13	3	1	0
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
76	Dist Oper-Cust Install	587	3	MWh-Meter	1	0	1	1	0	0	0
77	Dist Oper-Misc Expenses	588	922	SubT-Lab	400	81	161	221	48	8	4
78	Dist Oper-Rents	589	14	SubT-Pt	7	1	2	3	1	0	0
79	Dist Maint-Supervision & Eng	590	130	SubT-Lab	56	11	23	31	7	1	1
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	972	NCP_at_115	470	94	159	193	43	8	6
83	Dist Maint-Underground Lines	594	426	NCP_at_115	206	41	69	85	19	3	2
84	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	5,383		2,358	476	933	1,275	275	45	22
88			5,383		2,358	476	933	1,275	275	45	22
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
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					-	-	-	-	-	-	-
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	-		-	-	-	-	-	-	-
					-	-	-	-	-	-	-
					-	-	-	-	-	-	-

[illegible]

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

SubTDem
Sch. 1F-1
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	19,064		10,175	2,024	3,026	2,743	464	584	49
167	Other Operating Revenues	450-456	310		145	29	52	65	14	4	1
168	Total Operating Revenues		19,374		10,320	2,053	3,078	2,808	477	588	50
169											
170	Distribution / Transmission	580-599	5,383		2,358	476	933	1,275	275	45	22
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	8,154		3,590	722	1,412	1,917	412	69	32
173	Total Operating Expenses		13,537		5,948	1,198	2,344	3,191	687	114	54
174											
175	Depreciation Expense	403	2,212		1,070	214	361	440	97	17	13
176	Taxes Other Than Inc / Other	408	1,979		932	186	329	415	90	16	10
177	Income before Income tax		1,647		2,369	454	44	(1,237)	(397)	440	(27)
178	Income Taxes	409-411	28		40	8	1	(21)	(7)	7	(0)
179	NET INCOME		1,619		2,329	447	43	(1,216)	(390)	433	(26)
180											
181	RATE BASE		36,991		17,698	3,536	6,085	7,526	1,648	296	202
182	Return on Rate Base		4,38%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6,9647%		6,9647%	6,9647%	6,9647%	6,9647%	6,9647%	6,9647%	6,9647%
186	Rate Base		36,991		17,698	3,536	6,085	7,526	1,648	296	202
187											
188	Operating expenses		13,537		5,948	1,198	2,344	3,191	687	114	54
189	Uncollectibles- Delivery		303		170	33	46	38	7	8	0
190	Depreciation expense		2,212		1,070	214	361	440	97	17	13
191	General taxes / Other		1,979		932	186	329	415	90	16	10
192	Subtotal- Operating Costs to recv		18,031		8,121	1,632	3,080	4,084	881	156	77
193											
194	Target Return on Rate Base- Aftu		2,576		1,233	246	424	524	115	21	14
195	Income taxes to recover		185		89	18	30	38	8	1	1
196											
197	Subtotal- Rev Req before GRT		20,792		9,442	1,896	3,535	4,646	1,004	178	92
198	GRT needed		0		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		20,792		9,442	1,896	3,535	4,646	1,004	178	92

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. ELECTRIC PLANT IN SERVICE											
1	A. HYDRO PRODUCTION PL [/]										
2	Production Plant	302	-	None	-	-	-	-	-	-	-
3	Hydro Production Plant		-								
C. TRANSMISSION PLANT											
6	Transmission Plant	361	-	None	-	-	-	-	-	-	-
7	Transmission Plant	350-359	-								
D. DISTRIBUTION PLANT											
10	Land and Land Rights	360	12,970	NCP_at_Pri	6,358	1,270	2,144	2,614	479	104	-
11	Structures and Improvements	361	10,145	NCP_at_Pri	4,974	993	1,677	2,045	375	81	-
12	Station Equipment	362	254,614	NCP_at_Pri	124,823	24,927	42,098	51,316	9,410	2,039	-
13	Poles, Towers and Fixtures	364	112,861	NCP_at_Pri	55,329	11,049	18,661	22,746	4,171	904	-
14	OH Conductors and Devices	365	183,175	NCP_at_Pri	89,800	17,933	30,287	36,918	6,770	1,467	-
15	UG Conduit	366	51,844	NCP_at_Pri	25,416	5,076	8,572	10,449	1,916	415	-
16	UG Conductors & Devices	367	122,866	NCP_at_Pri	60,234	12,029	20,315	24,763	4,541	984	-
17	Line Transformers	368	-	None	-	-	-	-	-	-	-
18	Services	369	-	None	-	-	-	-	-	-	-
19	Meters	370	-	None	-	-	-	-	-	-	-
20	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
21	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
22	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
23	Distribution Plant	360-373	748,476		366,935	73,277	123,755	150,851	27,663	5,995	-
E. GENERAL PLANT											
26	Land and Land Rights	389	-	None	-	-	-	-	-	-	-
27	General Plant	390	19,611	PriD-Lab	9,607	1,919	3,244	3,958	727	157	0
28	General Plant	389-399	19,611		9,607	1,919	3,244	3,958	727	157	0
TOTAL UTILITY PLANT											
31			768,087		376,542	75,196	126,998	154,809	28,390	6,152	0

TOTAL RATE BASE

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service (\$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
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	114	192	234	43	9	0
69	Dist Oper-Supervision & Eng	580	1,160	PriD-Lab	568	-	-	-	-	-	-
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
71	Dist Oper-Substations	582	1,313	NCP_at_Pri	644	129	217	265	49	11	-
72	Dist Oper-Overhead Lines	583	1,449	NCP_at_Pri	711	142	240	292	54	12	-
73	Dist Oper-Underground Lines	584	262	NCP_at_Pri	128	26	43	53	10	2	-
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
76	Dist Oper-Cust Install	587	48	MWh-Meter	20	4	9	13	3	0	0
77	Dist Oper-Misc Expenses	588	3,601	PriD-Lab	1,764	352	596	727	133	29	0
78	Dist Oper-Rents	589	150	PriD-PT	73	15	25	30	6	1	0
79	Dist Maint-Supervision & Eng	590	508	PriD-Lab	249	50	84	102	19	4	0
80	Dist Maint-Structures	591	81	NCP_at_Pri	40	8	13	16	3	1	-
81	Dist Maint-Substations	592	1,665	NCP_at_Pri	816	163	275	336	62	13	-
82	Dist Maint-Overhead Lines	593	10,746	NCP_at_Pri	5,268	1,052	1,777	2,166	397	86	-
83	Dist Maint-Underground Lines	594	1,672	NCP_at_Pri	820	164	276	337	62	13	-
84	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	22,655		11,100	2,217	3,747	4,571	839	181	0
88			22,655		11,100	2,217	3,747	4,571	839	181	0
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
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											
97	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
98	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
99	Info&Instruct Advertising Exp	9090	-	None	-	-	-	-	-	-	-
100	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
101	Demo & Selling Expenses	912	-	None	-	-	-	-	-	-	-
102	Sales-Misc Expenses	916	-	None	-	-	-	-	-	-	-
103	Customer Serv. Exp.		-		-	-	-	-	-	-	-
104	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-
105											

PrimDem	Sch. 1F-2	CAL	Class All
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PrimDem	Sch. 1F-2	CAL	Class All
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Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- Primary Demand

PrimDem
Sch. 1F-2
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	127,051		67,807	13,486	20,168	18,283	3,091	3,892	325
167	Other Operating Revenues	450-456	2,452		1,219	243	403	473	86	28	1
168	Total Operating Revenues		129,503		69,026	13,729	20,571	18,756	3,176	3,919	326
169											
170	Distribution / Transmission	580-599	22,655		11,100	2,217	3,747	4,571	839	181	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	37,224		18,403	3,655	6,144	7,366	1,349	307	1
173	Total Operating Expenses		59,879		29,503	5,872	9,891	11,936	2,188	488	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	20,260		9,962	1,986	3,348	4,057	744	164	0
177	Income before Income tax		26,977		18,585	3,680	3,631	(1,750)	(582)	3,088	324
178	Income Taxes	409-411	457		315	62	62	(30)	(10)	52	6
179	NET INCOME		26,519		18,270	3,617	3,570	(1,720)	(572)	3,036	319
180											
181	RATE BASE		432,296		212,163	42,339	71,460	86,921	15,936	3,475	1
182	Return on Rate Base		6.13%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9647%		6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%
186	Rate Base		432,296		212,163	42,339	71,460	86,921	15,936	3,475	1
187											
188	Operating expenses		59,879		29,503	5,872	9,891	11,936	2,188	488	1
189	Uncollectibles- Delivery		2,021	Total_RevReq	1,135	221	308	255	45	55	1
190	Depreciation expense		22,387		10,975	2,192	3,702	4,512	827	179	0
191	General taxes / Other		20,260		9,962	1,986	3,348	4,057	744	164	0
192	Subtotal- Operating Costs to recv		104,547		51,575	10,270	17,249	20,760	3,804	887	2
193											
194	Target Return on Rate Base- Aftu		30,108		14,777	2,949	4,977	6,054	1,110	242	0
195	Income taxes to recover		2,162	PrID-RB	1,061	212	357	435	80	17	0
196				7.18%							
197	Subtotal- Rev Req before GRT		136,817		67,413	13,431	22,583	27,249	4,994	1,146	2
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		136,817		67,413	13,431	22,583	27,249	4,994	1,146	2

[illegible]

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
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	53,113	NCP_at_Sec	34,337	6,857	11,359	-	-	561	-
37	OH Conductors and Devices	108.5	43,722	NCP_at_Sec	28,265	5,645	9,350	-	-	462	-
38	UG Conduit	108.5	5,705	NCP_at_Sec	3,688	737	1,220	-	-	60	-
39	UG Conductors & Devices	108.5	7,629	NCP_at_Sec	4,932	985	1,631	-	-	81	-
40	Line Transformers	108.5	117,426	Xfmr_Cost	56,063	12,257	25,817	21,751	1,538	-	-
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	3,378	SecD-Lab	2,158	432	722	29	3	34	0
46	Net Additions / Retirements	108.6	10,822	SecD-PT	6,232	1,285	2,341	837	59	67	0
47	Depreciation Reserve	108	241,795		135,674	28,197	52,441	22,618	1,601	1,265	0
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		751	SecD-PT	432	89	162	58	4	5	0
51	Unamortized Debt costs		1,478	RateBase	821	152	237	214	37	17	0
52	Materials and Supp / Prepay		771	SecD-OpExp	485	97	164	16	2	8	0
53	Injuries & Damages Reserve		-	SecD-PT	-	-	-	-	-	-	-
54	Cash Working Capital		3,760	SecD-OpExp	2,365	474	798	77	8	37	0
55	Accumulated Deferred FIT		(52,887)	SecD-NetPT	(31,339)	(6,411)	(11,411)	(3,125)	(222)	(381)	(0)
56	Customer Deposits		-	None	-	-	-	-	-	-	-
57	Net Additions / Retirements		22,710	SecD-NetPT	13,457	2,753	4,900	1,342	95	163	0
58	Other Rate Base	131-283	(23,417)		(13,778)	(2,846)	(5,149)	(1,418)	(75)	(152)	1
59	TOTAL RATE BASE		190,522		112,994	23,087	41,010	11,221	821	1,388	1

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

ScenDem
Sch. 1F-3
CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense			None	-	-	-	-	-	-	-
65	Transmission Expense				-	-	-	-	-	-	-
66					-	-	-	-	-	-	-
67					-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	650	SecD-Lab	415	83	139	6	1	7	0
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	1,093	NCP_at_Sec	706	141	234	-	-	12	-
73	Dist Oper-Underground Lines	584	42	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	50	MWh-Meter	20	4	9	13	3	0	0
77	Dist Oper-Misc Expenses	588	2,017	SecD-Lab	1,288	258	431	17	2	21	0
78	Dist Oper-Rents	589	89	SecD-PT	51	11	19	7	0	1	0
79	Dist Maint-Supervision & Eng	590	284	SecD-Lab	182	36	61	2	0	3	0
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	8,100	NCP_at_Sec	5,237	1,046	1,732	-	-	86	-
83	Dist Maint-Underground Lines	594	268	NCP_at_Sec	173	35	57	-	-	3	-
84	Dist Maint-Line Transformers	595	391	Xfmr_Cost	187	41	86	72	5	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	12,984		8,286	1,660	2,777	118	11	131	0
88			12,984		8,286	1,660	2,777	118	11	131	0
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
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					-	-	-	-	-	-	-
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	-		-	-	-	-	-	-	-

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
E. ADMINISTRATIVE AND GENERAL											
106	A&G-Salaries	920	3,637	SecD-Lab	2,323	465	778	31	3	37	0
107	A&G-Office Supplies	921	1,472	SecD-Lab	940	188	315	13	1	15	0
108	A&G-Outside Services	923	1,258	SecD-Lab	803	161	269	11	1	13	0
109	Property Insurance	924	2,471	SecD-PT	1,423	294	535	191	14	15	0
110	Injuries & Damages Insurance	925	1,041	SecD-PT	599	124	225	81	6	6	0
111	Employee Pensions & Benefits	926	5,596	SecD-Lab	3,574	716	1,196	48	5	57	0
112	Regulatory Comm Expenses	928	1,121	RateBase	622	115	180	162	28	13	0
113	A&G-Misc Expenses	930200	I	MWh-Gen	0	0	0	0	0	0	0
114	A&G-Rents	931	4,100	SecD-Lab	2,619	524	877	35	4	42	0
115	A&G Maint-Gen Plant-Elec	935	46	SecD-Lab	30	6	10	0	0	0	0
116	Admin & Genl. Exp.	920+932	20,745		12,934	2,592	4,384	573	63	198	1
117	Total Operating Expenses		33,729		21,220	4,252	7,161	691	74	330	1
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

SecnDem
Sch. 1F-3
CAI
Class All

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

SeenDem
Sch. 1F-3
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	65,091		34,738	6,909	10,333	9,367	1,583	1,994	166
167	Other Operating Revenues	450-456	2,018		1,278	255	421	34	5	25	0
168	Total Operating Revenues		67,109		36,016	7,164	10,754	9,401	1,589	2,018	167
169											
170	Distribution / Transmission	580-599	12,984		8,286	1,660	2,777	118	11	131	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	20,745		12,934	2,592	4,384	573	63	198	1
173	Total Operating Expenses		33,729		21,220	4,252	7,161	691	74	330	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	9,085		5,420	1,104	1,947	505	39	69	0
177	Income before Income tax		8,462		234	(76)	(1,779)	7,006	1,391	1,521	166
178	Income Taxes	409-411	143		4	(1)	(30)	119	24	26	3
179	NET INCOME		8,318		230	(75)	(1,749)	6,887	1,367	1,495	163
180											
181	RATE BASE		190,522		112,994	23,087	41,010	11,221	821	1,388	1
182	Return on Rate Base		4.37%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9647%		6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%
186	Rate Base		190,522		112,994	23,087	41,010	11,221	821	1,388	1
187											
188	Operating expenses		33,729		21,220	4,252	7,161	691	74	330	1
189	Uncollectibles- Delivery		1,052		591	115	161	132	24	29	0
190	Depreciation expense		15,833		9,142	1,884	3,425	1,199	85	99	0
191	General taxes / Other		9,085		5,420	1,104	1,947	505	39	69	0
192	Subtotal- Operating Costs to recv		59,699		36,373	7,355	12,693	2,528	222	527	1
193											
194	Target Return on Rate Base- Aftu		13,269		7,870	1,608	2,856	782	57	97	0
195	Income taxes to recover		953		565	115	205	56	4	7	0
196											
197	Subtotal- Rev Req before GRT		73,921		44,808	9,079	15,755	3,365	283	630	2
198	GRT needed		-		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		73,921		44,808	9,079	15,755	3,365	283	630	2

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. ELECTRIC PLANT IN SERVICE											
1	A. HYDRO PRODUCTION PL										
2	Production Plant	302	-	None	-	-	-	-	-	-	-
3	Hydro Production Plant		-								
4											
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	-	SecC-Lab	-	-	-	-	-	-	-
28	General Plant	390	1,755	SecC-Lab	-	-	-	-	-	1,755	-
29	General Plant	389-399	1,755		-	-	-	-	-	1,755	-
30											
31	TOTAL UTILITY PLANT										
32			148,448		95,006	10,647	1,328	27	0	41,439	-

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
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	-
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		245	SecC-PT	157	18	2	0	0	68	-
51	Unamortized Debt costs		451	RateBase	250	46	72	65	11	5	0
52	Materials and Supp / Prepay		132	SecC-OpExp	21	3	1	1	0	105	0
53	Injuries & Damages Reserve		-	SecC-PT	-	-	-	-	-	-	-
54	Cash Working Capital		646	SecC-OpExp	105	13	7	6	1	514	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		6,993	SecC-NetPT	5,952	667	83	2	0	289	-
58	Other Rate Base	131-283	(7,820)		(7,376)	(806)	(27)	70	13	308	0
60	TOTAL RATE BASE		58,062		48,696	5,477	757	86	13	3,033	0

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

SeenCus
Sch. 1F-4
CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	104	SecC-Lab	-	-	-	-	-	-	-
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	104	-
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
73	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
74	Dist Oper-Outdoor Lighting	585	317	Lighting	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	317	-
76	Dist Oper-Cust Install	587	-	None	-	-	-	-	-	-	-
77	Dist Oper-Misc Expenses	588	322	SecC-Lab	-	-	-	-	-	-	-
78	Dist Oper-Rents	589	29	SecC-PT	19	2	0	0	0	322	-
79	Dist Maint-Supervision & Eng	590	45	SecC-Lab	-	-	-	-	-	8	-
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	45	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
83	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
84	Dist Maint-Line Transformers	595	-	Xfmr_Cost	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	914	Lighting	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	914	-
87	Oper. & Maint. Exp.	500-599	1,731		19	2	0	0	0	1,711	-
88			1,731		19	2	0	0	0	1,711	-
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
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											
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	-		-	-	-	-	-	-	-

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Sch. 1F-4
CAI
Class All

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

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Sch. 1F-4
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	21,202		11,315	2,250	3,366	3,051	516	649	54
167	Other Operating Revenues	450-456	128		42	8	10	9	1	58	0
168	Total Operating Revenues		21,331		11,358	2,258	3,376	3,060	517	708	54
169											
170	Distribution / Transmission	580-599	1,731		19	2	0	0	0	1,711	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	4,060		922	117	65	50	9	2,897	0
173	Total Operating Expenses		5,791		941	119	65	50	9	4,608	0
174											
175	Depreciation Expense	403	6,329		5,000	560	70	1	0	697	0
176	Taxes Other Than Inc / Other	408	2,654		2,108	239	39	10	2	256	0
177	Income before Income tax		6,557		3,309	1,340	3,201	2,999	507	(4,853)	54
178	Income Taxes	409-411	111		56	23	54	51	9	(82)	1
179	NET INCOME		6,446		3,252	1,317	3,147	2,948	498	(4,770)	53
180											
181	RATE BASE		58,062		48,696	5,477	757	86	13	3,033	0
182	Return on Rate Base		11.10%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9647%		6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%
186	Rate Base		58,062		48,696	5,477	757	86	13	3,033	0
187											
188	Operating expenses		5,791		941	119	65	50	9	4,608	0
189	Uncollectibles- Delivery		321		180	35	49	40	7	9	0
190	Depreciation expense		6,329		5,000	560	70	1	0	697	0
191	General taxes / Other		2,654		2,108	239	39	10	2	256	0
192	Subtotal- Operating Costs to recv		15,094		8,229	954	223	101	18	5,569	0
193											
194	Target Return on Rate Base- Aftu		4,044		3,392	381	53	6	1	211	0
195	Income taxes to recover		290		244	27	4	0	0	15	0
196											
197	Subtotal- Rev Req before GRT		19,429		11,864	1,362	280	108	18	5,796	0
198	GRT needed		-		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		19,429		11,864	1,362	280	108	18	5,796	0

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. ELECTRIC PLANT IN SERVICE											
1	A. HYDRO PRODUCTION PL										
2	Production Plant	302	-	None	-	-	-	-	-	-	-
3	Hydro Production Plant		-								
4											
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
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	10,307	Bill-Lab	7,950	1,608	530	137	18	65	0
29	General Plant	389-399	10,307		7,950	1,608	530	137	18	65	0
30											
31	TOTAL UTILITY PLANT										
32			67,499		40,289	18,585	6,566	1,962	25	66	7

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Sch. 1F-5
CAI
Class All

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

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Sch. 1F-5
CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	150	Bill-DxLab	85	45	16	5	0	-	0
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
73	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	1,415	Meter_Cost	799	421	150	45	0	-	0
76	Dist Oper-Cust Install	587	-	None	-	-	-	-	-	-	-
77	Dist Oper-Misc Expenses	588	467	Bill-DxLab	264	139	49	15	0	-	0
78	Dist Oper-Rents	589	13	Bill-PT	8	4	1	0	0	0	0
79	Dist Maint-Supervision & Eng	590	66	Bill-DxLab	37	20	7	2	0	-	0
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
83	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
84	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	57	Meter_Cost	32	17	6	2	0	-	0
87	Oper. & Maint. Exp.	500-599	2,168		1,225	644	229	69	0	0	0
88			2,168		1,225	644	229	69	0	0	0
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	705	Acc903	602	68	22	4	2	6	0
91	Meter Reading Exp- Comp	902	382	Meter_Cost	216	114	40	12	0	-	0
92	Cust Rees & Coll	903	12,292	Acc903	10,499	1,191	384	76	35	107	0
93	Uncollectible- Delivery	904	4,122	Total_Del_Rev	2,200	438	654	593	100	126	11
94	Misc Cust Acct	905	917	Customers	796	94	16	2	0	9	0
95											
96	Customer Accts. Exp.	901-905	18,418		14,312	1,905	1,117	688	137	248	11
97											
98	Cust Service-Supervision	907	62	MWh-Meter	25	5	11	17	4	1	0
99	Cust Assistance Expenses	908	1,136	MWh-Meter	459	93	201	304	65	10	4
100	Info&Instruct Advertising Exp	9090	518	MWh-Meter	209	43	92	139	30	4	2
101	Cust Service-Misc Expenses	910	1,100	MWh-Meter	444	90	195	294	63	9	4
102	Demo & Selling Expenses	912	287	MWh-Meter	116	24	51	77	17	2	1
103	Sales-Misc Expenses	916	578	MWh-Meter	233	47	102	155	33	5	2
104	Customer Serv. Exp.	901-919	3,681		1,487	302	651	985	212	31	12
105	Customer Accts. & Serv. Exp.		22,099		15,799	2,207	1,768	1,673	349	279	23

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
E. ADMINISTRATIVE AND GENERAL											
106	A&G-Salaries	920	3,413	Bill-Lab	2,632	532	175	45	6	21	0
108	A&G-Office Supplies	921	1,382	Bill-Lab	1,066	216	71	18	2	9	0
109	A&G-Outside Services	110	1,180	Bill-Lab	910	184	61	16	2	7	0
110	Property Insurance	924	366	Bill-PT	218	101	36	11	0	0	0
111	Injuries & Damages Insurance	925	154	Bill-PT	92	42	15	4	0	0	0
112	Employee Pensions & Benefits	926	5,251	Bill-Lab	4,050	819	270	70	9	33	0
113	Regulatory Comm Expenses	928	65	RateBase	36	7	10	9	2	1	0
114	A&G-Misc Expenses	930	0	MWwh-Gen	0	0	0	0	0	0	0
115	A&G-Rents	931	3,847	Bill-Lab	2,967	600	198	51	7	24	0
116	A&G Maint-Gen Plant-Elec	935	43	Bill-Lab	34	7	2	1	0	0	0
117	Admin & Genl. Exp.	920-932	15,701		12,005	2,508	838	225	28	96	1
118	Total Operating Expenses		39,969		29,030	5,359	2,836	1,967	378	376	24
II. DEPRECIATION EXPENSE											
120	Structures and Improvements	403	-	Bill-PT	-	-	-	-	-	-	-
121	Station Equipment	403	-	None	-	-	-	-	-	-	-
122	Poles, Towers and Fixtures	403	-	None	-	-	-	-	-	-	-
123	OH Conductors and Devices	403	-	None	-	-	-	-	-	-	-
124	UG Conduit	403	-	None	-	-	-	-	-	-	-
125	UG Conductors & Devices	403	-	None	-	-	-	-	-	-	-
126	Line Transformers	403	-	None	-	-	-	-	-	-	-
127	Services	403	-	None	-	-	-	-	-	-	-
128	Meters	403	3,187	Meter_Cost	1,800	947	337	102	0	-	0
129	Install on Cust Premises	403	4	Customers	3	0	0	0	0	0	0
130	Street Light & Signal	403	-	None	-	-	-	-	-	-	-
131	General Plant	403	-	Bill-Lab	-	-	-	-	-	-	-
132	Net Additions / Retirements	407300	176	Bill-PT	105	48	17	5	0	0	0
133	Depreciation Expense	403	3,367		1,908	996	354	107	0	0	0

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

BillCus
Sch. 1F-5
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	38,254		20,416	4,060	6,072	5,505	931	1,172	98
167	Other Operating Revenues	450-456	3,621		2,038	400	527	469	80	99	8
168	Total Operating Revenues		41,875		22,454	4,460	6,599	5,974	1,010	1,271	106
169											
170	Distribution / Transmission	580-599	2,168		1,225	644	229	69	0	0	0
171	Customer Acctg & Service	901-919	22,099		15,799	2,207	1,768	1,673	349	279	23
172	Admin & General	920-932	15,701		12,005	2,508	838	225	28	96	1
173	Total Operating Expenses		39,969		29,030	5,359	2,836	1,967	378	376	24
174											
175	Depreciation Expense	403	3,367		1,908	996	354	107	0	0	0
176	Taxes Other Than Inc / Other	408	1,670		1,115	345	156	44	2	8	0
177	Income before Income tax		(3,130)		(9,599)	(2,240)	3,856	3,856	630	888	82
178	Income Taxes	409-411	(53)		(163)	(38)	55	65	11	15	1
179	NET INCOME		(3,077)		(9,437)	(2,202)	3,198	3,791	619	873	81
180											
181	RATE BASE		11,033		13,088	500	(2,238)	(449)	55	74	3
182	Return on Rate Base		-27.89%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9647%		6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%	6.9647%
186	Rate Base		11,033		13,088	500	(2,238)	(449)	55	74	3
187											
188	Operating expenses		35,847		26,830	4,922	2,181	1,374	277	249	13
189	Uncollectibles- Delivery		608		342	67	93	77	14	17	0
190	Depreciation expense		3,367		1,908	996	354	107	0	0	0
191	General taxes / Other		1,670		1,115	345	156	44	2	8	0
192	Subtotal- Operating Costs to recv		41,491		30,195	6,329	2,784	1,602	294	274	14
193											
194	Target Return on Rate Base- Aftu		768		912	35	(156)	(31)	4	5	0
195	Income taxes to recover		55		65	2	(11)	(2)	0	0	0
196											
197	Subtotal- Rev Req before GRT		42,315		31,172	6,366	2,617	1,568	298	279	14
198	GRT needed		-		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		42,315		31,172	6,366	2,617	1,568	298	279	14

[illegible]

Assigned
Sch. 1G-1
Fac
Allocator Assignments

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

Line	Account	No.	Balance	Functional	Classification			Class Allocation				
					Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
63	I. OPERATING AND MAINTENANCE EXPENSES											
64	B. TRANSMISSION EXPENSE											
65	Transmission Expense											
66	Transmission Expense											
67												
68	C. DISTRIBUTION EXPENSE											
69	Purchased Power- Borderline	555	0	-	-	-	-	-	-	-	-	
70	Dist Oper-Supervision & Eng	580	2,362	Dist-Lab	Demand	SecDxLabor	SubT-Lab	PrID-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
71	Dist Oper-Load Dispatching	581	2,421	SubT	-	-	MWh-Gen	-	-	-	-	
72	Dist Oper-Substations	582	1,313	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
73	Dist Oper-Overhead Lines	583	2,673	OH_Total	Demand	Sec_OH	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
74	Dist Oper-Underground Lines	584	370	Func-367	Demand	Sec_UG	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
75	Dist Oper-Outdoor Lighting	585	317	Sec	-	Customer	-	-	-	Lighting	-	
76	Dist Oper-Electric Meters	586	1,415	Bill	-	-	-	-	-	-	Meter_Cost	
77	Dist Oper-Cust Install	587	102	Func-364	Demand	Demand	MWh-Meter	MWh-Meter	MWh-Meter	-	-	
78	Dist Oper-Misc Expenses	588	7,330	Dist-Lab	Demand	SecDxLabor	SubT-Lab	PrID-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
79	Dist Oper-Rents	589	295	Plant	Demand	SecPlant	SubT-Pt	PrID-PT	SecD-PT	SecC-PT	Bill-PT	
80	Dist Maint-Supervision & Eng	590	1,033	Dist-Lab	Demand	SecLabor	SubT-Lab	PrID-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
81	Dist Maint-Structures	591	81	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
82	Dist Maint-Substations	592	1,665	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
83	Dist Maint-Overhead Lines	593	19,818	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
84	Dist Maint-Underground Lines	594	2,365	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
85	Dist Maint-Line Transformers	595	391	Sec	-	Demand	-	-	Xfmr_Cost	-	-	
86	Dist Maint-Outdoor Lighting	596	914	Sec	-	Customer	-	-	-	Lighting	-	
87	Dist Maint-Electric Meters	597	57	Bill	-	-	-	-	-	-	Meter_Cost	
88	Oper. & Maint. Exp.	500-599	44,922									
89												

[illegible]

[illegible]

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

Functionalization Factors

FuncFctr
Sch. 1G-2
Fac
Functionalization Factors

0	Allocator Name	Total	Supply	SubTransmiss ion	Primary Dist	Secondary Dist	Billing
1	None	0	0.00%	0.00%	0.00%	0.00%	0.00%
2							
3							
4	Supply	1	100.00%	1	0.00%	0.00%	0.00%
5							
6							
7	SubT	1	0.00%	1	0.00%	0.00%	0.00%
8							
9							
10	Prim	1	0.00%	1	100.00%	0.00%	0.00%
11							
12							
13	Sec	1	0.00%	0.00%	0.00%	1	0.00%
14							
15							
16	Bill	1	0.00%	0.00%	0.00%	0.00%	1
17							
18							
19	Stations	1	0.00%	0.00%	1	0.00%	0.00%
20							
21							
22	Comp	1	0.00%	0.00%	0.00%	0.00%	0.00%
23							
24							
25	Func-364	10,298	-	326	4,885	5,087	-
26		100.00%	0.00%	3.17%	47.44%	49.40%	0.00%
27							
28	Func-365	14,922	-	932	8,873	5,116	-
29		100.00%	0.00%	6.25%	59.46%	34.29%	0.00%
30							
31	Func-366	1,392	-	154	1,004	234	-
32		100.00%	0.00%	11.04%	72.12%	16.84%	0.00%
33							
34	Func-367	2,466	-	444	1,744	279	-
35		100.00%	0.00%	17.99%	70.69%	11.32%	0.00%
36							
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%
39							
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%
42							

Functionalization Factors

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

0	Allocator Name	Total	Supply	SubTransmiss ion	Primary Dist	Secondary Dist	Billing
43	Plant	1,513,906	-	74,137	768,087	604,183	67,499
44		100.00%	0.00%	4.90%	50.74%	39.91%	4.46%
45							
46	NetPlant	825,552	-	40,472	488,545	279,822	16,714
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	728,904	-	36,991	432,296	248,584	11,033
59		100.00%	0.00%	5.07%	59.31%	34.10%	1.51%
60							
61	Labor	33,131	-	3,489	13,627	8,853	7,162
62		100.00%	0.00%	10.53%	41.13%	26.72%	21.62%
63							
64	Dist-Lab	25,851	-	3,252	12,700	8,251	1,647
65		100.00%	0.00%	12.58%	49.13%	31.92%	6.37%
66							
67	OpExp	152,905	-	13,537	59,879	39,520	39,969
68		100.00%	0.00%	8.85%	39.16%	25.85%	26.14%
69							
70	RevReqPF	295,827	-	20,837	138,864	94,316	41,810
71		100.00%	0.00%	7.04%	46.94%	31.88%	14.13%
72							
73	Pretax	40,512	-	1,647	26,977	15,019	(3,130)
74		100.00%	-	4.06%	66.59%	37.07%	(7.73%)
75							

ClassFctr
Sch. 1G-3
Fac
Classification Factors

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

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	Pri364	1	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					

ClassFctr Narragansett Electric Company d/b/a National Grid
Sch. 1G-3 Allocated Cost of Service (\$000s)
Fac Rate Year Ending August 31, 2019 (Rate Year 1)
Classification Factors **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	768,087	768,087	-	-
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	432,296	432,296	-	-
56		100.00%	100.00%	0.00%	0.00%
57					
58	PriLabor	13,627	13,627	-	-
59		100.00%	100.00%	0.00%	0.00%
60					
61	PriOpExp	59,879	59,879	-	-
62		100.00%	100.00%	0.00%	0.00%
63					

ClassFctr
Sch. 1G-3
Fac
Classification Factors

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

0	Allocator Name	Total	Demand	Commodity	Customer
64	PriPretax	26,977	26,977	-	-
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	248,584	190,522	-	58,062
83		100.00%	76.64%	0.00%	23.36%
84					
85	SecDxLabor	8,251	7,115	-	1,137
86		100.00%	86.23%	0.00%	13.77%
87					
88	SecLabor	8,853	7,633	-	1,219
89		100.00%	86.23%	0.00%	13.77%
90					
91	SecOpExp	39,520	33,729	-	5,791
92		100.00%	85.35%	0.00%	14.65%
93					
94	SecPretax	15,019	8,462	-	6,557
95		100.00%	56.34%	0.00%	43.66%
96					
97	Sec_RRPf	84,664	71,451	-	13,213
98		100.00%	84.39%	0.00%	15.61%
99					

Attachment 7

Narragansett Electric Allocator Study

Development of Allocators - Index

Index
2 Index

Line	Schedule	Description
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

Line	Allocator Names	Total	Units	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
ALLOCATION VALUES										
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		598,981	1,290,927	1,952,810	420,270		
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	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	270,662,304	\$	144,451,182	28,729,051	42,965,257	38,949,849	6,583,881	8,290,740	692,345
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

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

Revenue
2C

	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				507,492	6,089,923		64,929,905	7,608,765		31,275,430
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	\$450.54	6,308			
21	S10	SL Private	Lighting	427	5,124	\$157.93	809,211		\$0.70	66,952
22	S14	SL Street	Lighting	4,593	55,116	\$102.44	5,646,062	31,317	\$3.70	115,874
23	X01	X-01		1	12	\$16,500.00	201,893	126,964		182,826
24				507,492	6,089,923		64,929,905	7,608,765		31,275,430
25				Check	6,089,923					
26										
27	B-32 C&I Back-up	Back-up					G32	95,646	\$0.70	66,952
28		Supplemental					B32	31,317	\$3.70	115,874
29								126,964		182,826
30										
31	B-62 5000 kW Back-up	Back-up								
32		Supplemental								
33										
34										
35	C-6 Small C&I	kWh					-	-	\$0.30	-
36		Over 25 kVA					-	-	\$2.99	-
37										
38										
39	C-8 Small C&I Unmetrd	kWh								
40		Over 25 kVA								

Proof of Distribution Revenue at Current Rates- Rate Year

Revenue
2C

	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		99,779,093				
11	A60	Resid. Low Income	A16/A60	223,496,800		5,178,421				
12	B32	C&I Back-up	B32 / G32	13,230,918		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			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							Rate			
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										
39	C-8 Small C&I Unmetrd kWh		kWh	3,495,266	\$0.03253	113,701				
40			Over 25 kVA	8,724	\$1.85000	16,139				
				<u>3,503,990</u>		<u>129,840</u>				

Revenue
2C

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	6,769,623	144,451,182
2	C06 Small C&I	C-06,C-08			1,611,260	27,352,989	1,376,062	28,729,051
3	G02 General C&I	G-02			2,408,031	39,999,561	2,965,696	42,965,257
4	G32 200 kW Demand	B-32,G-32	295,668	813,087	2,045,922	34,463,586	4,486,263	38,949,849
5	G62 5000 kW Demand	B-62,G-62			560,265	5,618,378	965,503	6,583,881
6	SL Lighting	S-05/06/10/14			882,350	8,148,190	142,550	8,290,740
7	X01 Propulsion	X-01			51,999	637,295	55,050	692,345
8			295,668	813,087	16,046,396	253,901,557	16,760,747	270,662,304
9								
10	A16 Residential Basic	A16/A60			7,842,898	131,859,467	6,256,175	138,115,642
11	A60 Resid. Low Income	A16/A60			643,671	5,822,092	513,448	6,335,539
12	B32 C&I Back-up	B32 / G32			8,887	308,696	30,396	339,091
13	B62 5000 kW Back-up	B62 / G62			-	-	-	-
14	C06 Small C&I	C06			1,601,857	27,154,310	1,368,032	28,522,342
15	C08 Small C&I Unmetrd	C06			9,402	198,679	8,030	206,709
16	G02 General C&I	G02			2,408,031	39,999,561	2,965,696	42,965,257
17	G32 200 kW Demand	B32 / G32	295,668	813,087	2,037,034	34,154,890	4,455,867	38,610,758
18	G62 5000 kW Demand	B62 / G62			560,265	5,618,378	965,503	6,583,881
19	S05 SL Customer-owned	Lighting			430,918	1,235,177	69,618	1,304,795
20	S06 SL Decorative	Lighting			49	6,357	8	6,365
21	S10 SL Private	Lighting			110,828	920,039	17,905	937,944
22	S14 SL Street	Lighting			340,555	5,986,617	55,019	6,041,636
23	X01				51,999	637,295	55,050	692,345
24			295,668	813,087	16,046,396	253,901,557	16,760,747	270,662,304
25						253,901,551		270,662,298
26						253,901,551		
27			Rate					
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Transformer Costs

Xfmrs
2D

Line	Rate Class	Includes	Customers	Source	Average Cost Per Customer	Total Transformers 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
7	Propulsion	X-01	1			0
8			479,801		\$227	108,932,218
9	Check		479,803			108,932,218
10						
11	A16		389,709	From Detail	\$124	48,447,022
12	A60		33,946	From Detail	\$105	3,560,314
13			423,655			52,007,336
14						
15	C06		46,894	From Detail	\$240	11,244,703
16	C08		536	From Detail	\$234	125,531
17			47,430			11,370,233
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			874			20,178,013
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			5			1,427,036
26						
27	General C&I		7,836	From Detail	\$3,056	23,949,599
28			7,836			23,949,599

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
2E

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	45,097	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	4,951	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	143	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	373,180	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	-	-	497,010	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	2,200	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	707	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	66,256	8.620%	5,650,374	487,034

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
2E	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	6,612	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

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
2E

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	245	22.491%	79,574	17,897
86	UG_1_167	G32	1	335.94	336	336	30.885%	79,574	24,576
87	UG_1_25	A16	9,861	2.06	20,289	20,289	88.599%	5,062,089	4,484,974
88	UG_1_25	A60	200	2.06	412	412	1.797%	5,062,089	90,964
89	UG_1_25	C06	336	3.47	1,164	1,164	5.085%	5,062,089	257,389
90	UG_1_25	G02	20	34.95	699	699	3.052%	5,062,089	154,503
91	UG_1_25	G32	1	335.94	336	336	1.467%	5,062,089	74,259
92	UG_1_25	M1	1	-	-	-	0.000%	5,062,089	-
93	UG_1_25	X01	1	-	-	22,900	0.000%	5,062,089	-
94	UG_1_250	A16	22	2.06	45	45	22.756%	36,939	8,406
95	UG_1_250	C06	4	3.47	14	14	6.969%	36,939	2,574
96	UG_1_250	G02	4	34.95	140	140	70.275%	36,939	25,959
97	UG_1_50	A16	14,629	2.06	30,100	30,100	80.371%	6,602,570	5,306,559
98	UG_1_50	A60	452	2.06	930	930	2.483%	6,602,570	163,960
99	UG_1_50	C06	700	3.47	2,426	2,426	6.477%	6,602,570	427,669
100	UG_1_50	C08	15	3.47	52	52	0.139%	6,602,570	9,164
101	UG_1_50	G02	84	34.95	2,936	2,936	7.838%	6,602,570	517,541
102	UG_1_50	G32	3	335.94	1,008	37,451	2.691%	6,602,570	177,677
103	UG_1_500	C06	2	3.47	7	7	16.550%	8,338	1,380
104	UG_1_500	G02	1	34.95	35	42	83.450%	8,338	6,958
105	UG_1_75	A16	2,132	2.06	4,387	4,387	73.342%	710,803	521,320
106	UG_1_75	A60	118	2.06	243	243	4.059%	710,803	28,854
107	UG_1_75	C06	145	3.47	502	502	8.401%	710,803	59,717
108	UG_1_75	C08	3	3.47	10	10	0.174%	710,803	1,236
109	UG_1_75	G02	24	34.95	839	5,981	14.023%	710,803	99,677
110	UG_3_1000	A16	666	2.06	1,370	1,370	3.001%	2,519,155	75,608
111	UG_3_1000	A60	6	2.06	12	12	0.027%	2,519,155	681
112	UG_3_1000	C06	152	3.47	527	527	1.154%	2,519,155	29,064
113	UG_3_1000	C08	1	3.47	3	3	0.008%	2,519,155	191
114	UG_3_1000	G02	102	34.95	3,565	3,565	7.807%	2,519,155	196,681
115	UG_3_1000	G32	104	335.94	34,937	34,937	76.522%	2,519,155	1,927,699
116	UG_3_1000	G62	1	5,241.99	5,242	45,657	11.481%	2,519,155	289,231
117	UG_3_150	A16	8,017	2.06	16,495	16,495	27.089%	7,600,395	2,058,859
118	UG_3_150	A60	768	2.06	1,580	1,580	2.595%	7,600,395	197,231
119	UG_3_150	C06	2,405	3.47	8,334	8,334	13.687%	7,600,395	1,040,258
120	UG_3_150	C08	20	3.47	69	69	0.114%	7,600,395	8,651
121	UG_3_150	G02	879	34.95	30,719	30,719	50.447%	7,600,395	3,834,166
122	UG_3_150	G32	11	335.94	3,695	60,893	6.069%	7,600,395	461,230
123	UG_3_1500	A16	10	2.06	21	21	0.066%	1,974,262	1,309
124	UG_3_1500	A60	2	2.06	4	4	0.013%	1,974,262	262
125	UG_3_1500	B32	1	335.94	336	336	1.083%	1,974,262	21,380
126	UG_3_1500	C06	64	3.47	222	222	0.715%	1,974,262	14,115
127	UG_3_1500	C08	1	3.47	3	3	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		5.408%	1,974,262	106,759
129	UG_3_1500	G32	70	335.94	23,516		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_300	A16	5,606	2.06	11,535		13.135%	8,282,755	1,087,906
142	UG_3_300	A60	525	2.06	1,080		1.230%	8,282,755	101,882
143	UG_3_300	B32	3	335.94	1,008		1.148%	8,282,755	95,054
144	UG_3_300	C06	2,207	3.47	7,648		8.709%	8,282,755	721,360
145	UG_3_300	C08	32	3.47	111		0.126%	8,282,755	10,459
146	UG_3_300	G02	959	34.95	33,514		38.164%	8,282,755	3,160,998
147	UG_3_300	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	

Xfmr_Cost		Transformer Unit Costs				Average Cost Per kVA
Line	Transformer Type	Number	Total Unit Cost	Total Replacement Cost	kVA Rating	
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

Meters
2H

Meter Costs

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			512,923	38,601,670	75.26	479,800			44,178,183	
9							297.89	572.86		
10										
11										

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

CustDep	Customer Deposits								
		Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
Line	Activity		A16/A60	C06	G02	B32 / G32	B62 / G62	S05/S06/S10/S14	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%

Customer Records and Accounting- Account 903

Acct903
2J

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

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	55.1%	2,593,073	83.1%
2	Small C&I	C-06,C-08	27,352,989	3,476,724	351,874,945	9.5%	270,263	8.7%
3	General C&I	G-02	39,999,561	2,454,591	566,493,150	15.2%	173,316	5.6%
4	200 kW Demand	B-32,G-32	34,463,586	669,854	564,339,558	15.2%	40,907	1.3%
5	5000 kW Demand	B-62,G-62	5,618,378	504,952	117,848,675	3.2%	24,073	0.8%
6	Lighting	S-05/06/10/14	8,148,190	159,879	63,384,652	1.7%	20,553	0.7%
7	Propulsion	X-01	637,295		7,751,167	0.2%	0	0.0%
8			253,901,557	45,842,959	3,719,970,758	100.0%	3,122,186	100.0%

Schedules for Demand Allocators			Allocator Values
Line	Schedule	Title	
Demand 2L	<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	<u>NCP at 115</u> <u>NCP at Pri</u> <u>NCP at Sec</u>
	<u>Demand-5</u>	Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels	<u>MWh-Gen</u> <u>MWh-Meter</u>

Historical Load Factors and ICP / NCP

Demand-1
2M

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	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	*	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		*=Use 2008 and 2011		

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	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		*=Use 2008 and 2011		

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

Demand-2
2N

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
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
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
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
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
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
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
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
8 Total		1,587,064	1,735,518	1,569,415	1,029,846	1,016,068	1,150,957	1,117,001	1,002,721	1,011,192	860,840	1,269,795	1,492,854
9 Check=		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
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
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													

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	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	Aug-16 940,122
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	Jul-16 182,144
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	Aug-16 303,937
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	Aug-16 384,319
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	Jun-17 83,832
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	Feb-17 10,894
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	Mar-17 11,120
23 Total		1,805,527	1,895,506	1,661,695	1,241,731	1,244,036	1,340,880	1,356,534	1,247,667	1,234,972	1,118,812	1,394,140	1,511,946	1,916,368
24 Check=		0	0	0	0	0	0	0	0	0	0	0	0	1,916,368
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	Aug-16 1,916,368
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	Aug-16 384,319
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	Aug-16 384,319

Updated Rate Year 8/31/2019 Class Contributions to ICP at Voltage Levels

Demand-3
20

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Rate Year ICP at Customer	% at Trans- mission	% at Primary	% at Secondary	Rate Year ICP at Secondary	Rate Year ICP at Primary Before Losses	Rate Year ICP at Transmission Before Losses
1	Residential	A-16,A-60	797,973				797,973	833,882	862,818
2	Small C&I	C-06,C-08	160,781				160,781	168,016	173,847
3	General C&I	G-02	280,886		2%		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				92	97	100
7	Propulsion	X-01	4,927	100%	0%		0	0	4,927
8	Total		1,660,868				1,234,116	1,700,318	1,775,405
		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

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

Check=

Loss Multipliers

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

Demand-5
2Q

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Rate Year MWh at Customer	% at Trans- mission	% 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	Total		7,295,727				4,872,865	7,419,324	7,772,456

7	9
1.0450	1.0347

Loss Multipliers

Func 364-368
2R

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%
9	Primary	<=15kV	4,885.123	47.4%
10	Secondary		5,086.901	49.4%
11			10,298.034	100.0%
12				
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				

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

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	SECTION I. SUMMARY OF RESULTS OF ALLOCATED COST OF SERVICE STUDY								
2	Distribution Revenue at Present Rates	270,662	144,451	28,729	42,965	38,950	6,584	8,291	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	Total Revenue at Present Rates	279,192	149,173	29,664	44,378	39,999	6,770	8,504	703
6	Expenses	239,367	134,528	26,559	36,169	29,310	5,248	7,439	114
7	Net Income	39,825	14,645	3,104	8,209	10,690	1,522	1,066	589
8	Rate Base	728,904	404,639	74,940	117,075	105,304	18,473	8,266	207
9	Return at Present rates	5.46%	3.62%	4.14%	7.01%	10.15%	8.24%	12.89%	284.23%
10	Relative Return	1.00 X	0.66 X	0.76 X	1.28 X	1.86 X	1.51 X	2.36 X	52.02 X
11	Return on Rate Base at System Return	6.96%	28,182	5,219	8,154	7,334	1,287	576	14
12	Operating Expenses	234,558	132,076	26,068	35,373	28,532	5,122	7,294	93
13	Uncollectibles	4,305	2,418	472	657	542	97	118	2
14	Income Tax Expense	3,645	2,023	375	585	527	92	41	1
15	Total Distribution Revenue Requirement	293,274	164,699	32,134	44,769	36,935	6,598	8,029	110
16	Less: Other revenue	8,530	4,722	935	1,413	1,050	186	214	11
17	Distribution Rates Revenue Requirement	284,744	159,977	31,199	43,357	35,885	6,411	7,815	99
18	Increase/(Decrease) - Total Dist Revenue	14,082	15,526	2,470	391	(3,064)	(173)	(475)	(593)
19	M1 Increase	(7)	(4)	(1)	(1)	(1)	0	0	0
20	Increase/(Decrease) - Total Dist Revenue	14,075	15,522	2,469	390	(3,065)	(173)	(475)	(593)
21	Percentage Increase/(Decrease) to Full COS	5.2%							
22	Percentage Increase/(Decrease) excl M-01	5.2%	10.7%	8.6%	0.9%	(7.9%)	(2.6%)	(5.7%)	(85.7%)

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/ 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 2. PROPOSED REVENUE ALLOCATION										
24		Line 22	5.2%	10.7%	8.6%	0.9%	(7.9%)	(2.6%)	(5.7%)	(85.7%)
25	Percentage Increase/(Decrease) to Full COS	Class/ Total	1.00 X	2.07 X	1.65 X	0.17 X	(1.51)X	(0.50)X	(1.10)X	(16.47)X
26	Relative Increase (Decrease)	Input		Max Rel Incr	2.00 X	10.4%	Min Rel Incr	(2.00)X	(10.4%)	
27										
28	Increase / (Decrease) for Full COS	Line 20	14,075	15,522	2,469	390	(3,065)	(173)	(475)	(593)
29	Reduce classes over maximum increase 2.00X average		(498)	(498)	-	-	-	-	-	-
30	Increase classes under minimum increase -2.00X average		521	-	-	-	-	-	-	521
31			14,098	15,023	2,469	390	(3,065)	(173)	(475)	(72)
32	Re-allocation of Surplus on Rev Req	Alloc Line 29-30	(23)	0	(6)	(8)	(7)	(1)	(1)	(0)
33	Subtotal		14,075	15,023	2,464	382	(3,072)	(174)	(477)	(72)
34	Increase classes under minimum increase -2.00X average		0	0	0	0	0	0	0	0
35	Adjustments		0	(611)	200	310	280	48	23	(250)
36	Increase/(Decrease) - Total Dist Revenue		14,075	14,412	2,664	692	(2,792)	(126)	(454)	(322)
37	Percentage Increase/(Decrease)	Line 36 / Line 2	5.20%	9.98%	9.27%	1.61%	(7.17%)	(1.91%)	(5.47%)	(46.51%)
38	Relative Increase (Decrease)	Class/ Total	1.00 X	1.92 X	1.78 X	0.31 X	(1.38)X	(0.37)X	(1.05)X	(8.94)X
39	Distribution Rates Revenue at Present	Line 2	270,662	144,451	28,729	42,965	38,950	6,584	8,291	692
40	Increase/(Decrease) - Total Dist Revenue	Line 36	14,075	14,412	2,664	692	(2,792)	(126)	(454)	(322)
41	Distribution Rates Revenue at Proposed		284,737	158,864	31,393	43,658	36,158	6,458	7,837	370
42	Other Revenue	Line 16 - Line 19	8,537	4,726	936	1,414	1,051	186	214	11
43	Total Revenue		293,274	163,590	32,328	45,071	37,208	6,644	8,051	381
44	Operating Expenses	Line 12	(234,558)	(132,076)	(26,068)	(35,373)	(28,532)	(5,122)	(7,294)	(93)
45	Uncollectibles	Alloc Line 13	(4,305)	(2,402)	(475)	(660)	(547)	(98)	(118)	(6)
46	Income Tax Expense	Sum Line 43-45 X 6.7%	(3,645)	(1,950)	(388)	(605)	(545)	(95)	(43)	(19)
47	Return on Rate Base at Proposed Rates		50,766	27,162	5,398	8,433	7,585	1,330	595	264
48	Return on Rate Base at Proposed Rates	Line 47 / Line 44	6.96%	6.71%	7.20%	7.20%	7.20%	7.20%	7.20%	127.10%
49	Relative return	Relative Line 48	1.00 X	0.96 X	1.03 X	1.03 X	1.03 X	1.03 X	1.03 X	18.25 X
50	Progress Toward Unity			89%	114%	88%	96%	93%	98%	66%

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/ 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										
52	Distribution Revenue Allocation from ACOSS	Line 41	\$284,737	\$158,864	\$31,393	\$43,658	\$36,158	\$6,458	\$7,837	\$370
53	Allocation Percentage Excluding X-01	Shares of Line 52	100.0%	55.8%	11.0%	15.3%	12.7%	2.3%	2.8%	0.1%

SECTION 4. RATE YEAR 1 TOTAL CLASS REVENUE REQUIREMENT

54										
55	Distribution Revenue Allocation from ACOSS	Line 52	\$284,737	\$158,864	\$31,393	\$43,658	\$36,158	\$6,458	\$7,837	\$370
56	Grid Modernization Revenue Requirement	Attachment 4	3,966	2,213	437	608	504	90	109	5
57	Special Sector Programs	Attachment 5	1,360	759	150	208	173	31	37	2
58	Total Rate Year 1 Base Distribution Rev Req	Sum Lines 55-57	\$290,063	\$161,835	\$31,980	\$44,474	\$36,834	\$6,579	\$7,984	\$377

SECTION 5. RATE YEAR 2 TOTAL CLASS REVENUE REQUIREMENT

59										
60	Total Rate Year 1 Base Distribution Rev Req	Line 58	\$290,063	\$161,835	\$31,980	\$44,474	\$36,834	\$6,579	\$7,984	\$377
61	Annual Increase to Revenue Requirement	Att 2, Sch. 1(ELEC) p 2 Line 5, col (b) + col (d)	3,905	2,179	431	599	496	89	107	5
62	Grid Modernization Revenue Requirement	Attachment 4	3,291	1,836	363	505	418	75	91	4
63	Special Sector Programs	Attachment 5	836	466	92	128	106	19	23	1
64	Total Rate Year 2 Base Distribution Rev Req	Sum Lines 60-63	\$298,095	\$166,316	\$32,865	\$45,706	\$37,854	\$6,761	\$8,205	\$388

SECTION 6. RATE YEAR 3 TOTAL CLASS REVENUE REQUIREMENT

65										
66	Total Rate Year 2 Base Distribution Rev Req	Line 64	\$298,095	\$166,316	\$32,865	\$45,706	\$37,854	\$6,761	\$8,205	\$388
67	Annual Increase to Revenue Requirement	Att 2, Sch. 1(ELEC) p 3 Line 5, col (b) + col (d)	1,988	1,109	219	305	252	45	55	3
68	Grid Modernization Revenue Requirement	Attachment 4	729	407	80	112	93	17	20	1
69	Special Sector Programs	Attachment 5	1,211	676	134	186	154	27	33	2
70	Total Rate Year 3 Base Distribution Rev Req	Sum Lines 66-69	\$302,023	\$168,508	\$33,298	\$46,308	\$38,353	\$6,850	\$8,313	\$393

Attachment 9
Narragansett Electric Distribution Rate Design
Rate Years 1, 2, 3

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

Schedule Title	Reference
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	\$161,834,851	\$166,316,379	\$168,508,119
2				
3	Customer Charge			
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	Customer Charge Revenue	\$31,707,998	\$31,707,998	\$31,707,998
9				
10	Energy-based Charge			
11	A-16	\$0.04415	\$0.04568	\$0.04642
12	A-60	\$0.04415	\$0.04568	\$0.04642
13	kWh Deliveries-A-16	2,723,228,532	\$120,230,540	\$124,397,079
14	kWh Deliveries-A-60	223,496,800	\$9,867,384	\$10,209,334
15	Distribution Charge Revenue	\$130,097,923	\$134,606,413	\$136,786,990
16				
17	Rate A-16 Rev	\$149,315,510	\$153,482,050	\$155,497,239
18	Rate A-60 Rev	\$12,490,411	\$12,832,361	\$12,997,748
19				
20	Total Revenue	\$161,805,921	\$166,314,411	\$168,494,987
21				
22	Difference	(\$28,930)	(\$1,968)	(\$13,131)
23				
24	Item	Source		
25	Line 1	Att 8, Schedule 3, Lines 58, 64, 70		
26	Lines 6-7, Column (a)	Att 9, Schedule 4-K, Lines 10-11		
27	Lines 3-4, Columns (b), (c), (d)	Proposed		
28	Lines 13-14, Column (a)	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	\$31,979,800	\$32,865,384	\$33,298,489
2				
3	Customer Charge 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	\$6,166,861
7	Monthly Bills- Unmetered 9,906	\$86,678	\$86,678	\$86,678
8	Customer Charge Revenue 626,592	\$6,253,540	\$6,253,540	\$6,253,540
9				
10	Energy-based Charge Metered	\$0.04289	\$0.04437	\$0.04510
11	Unmetered	\$0.04289	\$0.04437	\$0.04510
12				
13				
14	kWh Deliveries- Metered 595,486,038	\$25,540,396	\$26,421,716	\$26,856,420
15	kWh Deliveries- Unmetered 3,495,266	\$149,912	\$155,085	\$157,636
16	598,981,304	\$25,690,308	\$26,576,800	\$27,014,057
17				
18	kVA Charge 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	\$14,430
22	Over 25 kVA- Unmetered 8,724	\$16,139	\$16,139	\$16,139
23	16,524	\$30,569	\$30,569	\$30,569
24	Distribution Charge Revenue	\$25,720,878	\$26,607,370	\$27,044,626
25				
26	Total Revenue	\$31,974,417	\$32,860,910	\$33,298,166
27				
28	Difference	(\$5,383)	(\$4,475)	(\$323)
29				
30	Item	Source		
31	Line 1	Att 8, Schedule 3, Lines 58, 64, 70		
32	Lines 6-7, Column (a)	Att 9, Schedule 4-K, Lines 14-15		
33	Lines 14-15, Column (a)	Att 9, Schedule 4-K, Line 32, Line 36		
34	Lines 21-22, Column (a)	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>\$44,474,129</u>	<u>\$45,705,705</u>	<u>\$46,308,021</u>
2				
3	Customer Charge	\$145.00	\$145.00	\$145.00
4				
5	Monthly Bills 104,935	\$15,215,642	\$15,215,642	\$15,215,642
6	Customer Charge Revenue	<u>\$15,215,642</u>	<u>\$15,215,642</u>	<u>\$15,215,642</u>
7				
8	Usage-based Charges Energy	\$0.00460	\$0.00486	\$0.00491
9	Demand	\$6.50	\$6.75	\$6.90
10	HVD Credit	(\$0.32)	(\$0.32)	(\$0.32)
11	HVM Discount	(0.050%)	(0.050%)	(0.050%)
12				
13	kWh Deliveries 1,290,927,306	\$5,938,266	\$6,273,907	\$6,338,453
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	(\$22,237)	(\$22,854)	(\$23,155)
17	Distribution Charge Revenue	<u>\$29,256,774</u>	<u>\$30,490,318</u>	<u>\$31,093,674</u>
18	Total Revenue	<u>\$44,472,416</u>	<u>\$45,705,960</u>	<u>\$46,309,316</u>
19				
20	Difference	(\$1,713)	\$255	\$1,295
21				
22	HVM Discount Basis	\$44,515,405	\$45,749,565	\$46,353,223
23				
24	Item	Source		
25	Line 1	Att 8, Schedule 3, Lines 58, 64, 70		
26	Lines 5, 13, 14, 15, 16, Column (a)	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)	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	\$36,834,134	\$37,854,144	\$38,352,991
2	Revenue Allocation- G-62	\$6,578,830	\$6,761,010	\$6,850,108
3		\$43,412,965	\$44,615,155	\$45,203,100
4				
5	Customer Charge B-32	\$1,100.00	\$1,100.00	\$1,100.00
6	G-32 / G-62	\$1,100.00	\$1,100.00	\$1,100.00
7				
8	Monthly Bills B-32 60	\$66,172	\$66,172	\$66,172
9	Monthly Bills G-32 / G-62 13,403	\$14,743,034	\$14,743,034	\$14,743,034
10	Customer Charge Revenue 13,463	\$14,809,206	\$14,809,206	\$14,809,206
11				
12	Usage-based Charges Energy B-32	\$0.00411	\$0.00428	\$0.00437
13	Energy G-32 / G-62	\$0.00411	\$0.00428	\$0.00437
14				
15	Demand B-32 Back-up	\$0.75	\$0.78	\$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	(\$4.23)	(\$4.23)	(\$4.23)
20	HVD Credit 2.4 kV	(\$0.32)	(\$0.32)	(\$0.32)
21	Second Feeder Service	\$4.23	\$4.23	\$4.23
22				
23	HVM Discount	(0.942%)	(0.942%)	(0.942%)
24				
25	kWh Sales 13,230,918	\$54,379	\$56,628	\$57,819
26	kWh Sales 2,359,849,091	\$9,698,980	\$10,100,154	\$10,312,541
27	2,373,080,009	\$9,753,359	\$10,156,782	\$10,370,360
28	<u>Demand Charge (Over 200 kW)</u>			
29	Demand Billing Units 95,646	\$71,735	\$74,604	\$75,561
30	31,317	\$156,586	\$162,849	\$165,981
31	3,856,449	\$19,282,246	\$20,053,536	\$20,439,180
32	3,983,413	\$19,510,566	\$20,290,989	\$20,680,722
33				
34	HVD Billing Credit Units 176,161	(\$745,161)	(\$745,161)	(\$745,161)
35	2,286,043	(\$731,534)	(\$731,534)	(\$731,534)
36	2,462,204	(\$1,476,695)	(\$1,476,695)	(\$1,476,695)
37				
38	HVM Discount \$45,323,807	(\$426,773)	(\$426,773)	(\$426,773)
39	Second Feeder Service 295,668	\$1,250,676	\$1,250,676	\$1,250,676
40	Distribution Charge Revenue	\$28,611,133	\$29,794,979	\$30,398,289
41				
42	Total Revenue	\$43,420,339	\$44,604,185	\$45,207,495
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	<u>Design of Back-up Demand Charge</u>			
45	Revenue Requirement (Demand and Energy Based Charges)	\$29,192,190	\$30,373,167	\$30,975,521
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	\$7.50	\$7.81	\$7.96
48	Back-up Demand Charge after Disc 90.0%	\$0.75	\$0.78	\$0.79
49				
50	Difference	\$7,374	(\$10,970)	\$4,395
51				
52	<u>Item</u>	<u>Source</u>		
53	Line 3	Att 8, Schedule 3, Lines 58, 64, 70		
54	Lines 8-9, 25-26, 34-35 and 39, Column (a)	Att 9, Schedule 4-K, Line 12 and Line 17		
55	Lines 29-31, Column (a)	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)	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	\$377,247	\$387,694	\$392,803
2				
3	Customer Charge	\$21,000.00	\$21,000.00	\$21,000.00
4				
5	Monthly Bills 12	\$256,954	\$256,954	\$256,954
6	Customer Charge Revenue	\$256,954	\$256,954	\$256,954
7				
8	Energy-based Charge	\$0.00501	\$0.00545	\$0.00566
9				
10	kWh Sales 23,962,704	\$120,053	\$130,597	\$135,629
11	Distribution Charge Revenue	\$120,053	\$130,597	\$135,629
12				
13	Total Revenue	\$377,007	\$387,551	\$392,583
14				
15	Difference	(\$239)	(\$143)	(\$220)
16				
17	<u>Item</u>	<u>Source</u>		
18	Line 1	Att 8, Schedule 3, Lines 58, 64, 70		
19	Lines 5 and 10, Column (a)	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

Line	Type	Lumens Description	ISR Cap Ex Factor		S-10 Units	S-14 Units	Annual kWh / unit		Current Price w/ ISR	Replacement Cost Annual Price	Year 1		Year 2		Year 3		Note
			(a)	(b)			(c)	(d)			(f)	(g)	(h)	(i)	(j)	(k)	
1		Revenue Allocation															
2																	
3	Incandescent	LUM INC RWY 105W	6	236	443			\$83.73	\$80.62	\$84.61	\$207,718	\$19,510	\$82.85	\$20,050	\$83.94	\$20,313	(1)
4		LUM INC RWY 205W (S-14 Only)		27	860			\$89.66	\$80.62		\$2,177	\$2,177	\$82.85	\$2,237	\$83.94	\$2,266	(1)
5			6	263							\$21,687			\$22,287		\$22,580	
6																	
7	Mercury Vapor	LUM MV RWY 100W	100	2,355	543			\$85.78	\$84.61	\$84.61	\$207,718	\$19,510	\$86.95	\$213,462	\$88.09	\$216,261	(1)
8		LUM MV RWY 175W	115	239	881			\$90.59	\$84.61		\$29,952	\$29,952	\$86.95	\$30,780	\$88.09	\$31,184	(1)
9											\$7,849	\$7,849	\$141.51	\$8,066	\$143.37	\$8,172	(1)
10	High Pressure Sodium Vapor	LUM MV RWY 250W (S-14 Only)	34	716	1,282			\$138.62	\$137.70	\$137.70	\$142,748	\$142,748	\$195.60	\$146,700	\$198.17	\$148,628	(1)
11		LUM MV RWY 400W	4	7	4,572			\$191.77	\$190.33	\$190.33	\$2,094	\$2,094	\$195.60	\$2,152	\$198.17	\$2,180	(1)
12			412	28	1,991			\$228.47	\$218.06	\$218.06	\$95,946	\$95,946	\$224.09	\$98,600	\$227.04	\$99,898	(1)
13	Light Emitting Diode ("LED")	LUM MV FLD 400W	207	3	4,572			\$209.68	\$218.06	\$218.06	\$45,793	\$45,793	\$224.09	\$47,059	\$227.04	\$47,678	(1)
14		LUM MV FLD 1000W		2	881			\$246.38	\$162.93	\$162.93	\$326	\$326	\$167.44	\$335	\$169.64	\$339	(1)
15			872	3,407				\$169.33			\$532,424			\$547,154		\$554,340	
16																	
17	Metal Halide	LUM HPS RWY 50W	116	25,601	255			\$81.06	\$80.62	\$80.62	\$2,073,305	\$2,073,305	\$82.85	\$2,130,653	\$83.94	\$2,158,685	(2)
18		LUM HPS RWY 70W	271	9,152	359			\$82.01	\$81.57	\$81.57	\$768,634	\$768,634	\$83.82	\$789,836	\$84.92	\$800,201	(2)
19			192	5,957	493			\$85.07	\$84.61	\$84.61	\$520,267	\$520,267	\$86.95	\$534,656	\$88.09	\$541,665	(2)
20	Light Emitting Diode ("LED")	LUM HPS RWY 150W	16	8	722			\$88.85	\$88.37	\$88.37	\$2,121	\$2,121	\$90.81	\$2,179	\$92.00	\$2,208	(2)
21		LUM HPS RWY 250W	185	4,534	1,269			\$138.44	\$137.70	\$137.70	\$649,806	\$649,806	\$141.51	\$667,786	\$143.37	\$676,563	(2)
22			41	180	1,962			\$191.36	\$190.33	\$190.33	\$42,063	\$42,063	\$195.60	\$43,228	\$198.17	\$43,796	(2)
23	High Pressure Sodium Vapor	LUM HPS RWY 400W						\$210.08	\$208.95	\$208.95	\$0	\$0	\$214.73	\$0	\$217.55	\$0	(2)
24		WALL HPS 250W 24 HR						\$164.16	\$163.28	\$163.28	\$205,080	\$205,080	\$167.80	\$210,757	\$170.01	\$213,533	(2)
25			1,013	243	1,269			\$219.24	\$218.06	\$218.06	\$556,271	\$556,271	\$224.09	\$571,654	\$227.04	\$579,179	(2)
26	Light Emitting Diode ("LED")	LUM HPS FLD 400W	1,977	574	2,663			\$159.12	\$158.26	\$158.26	\$14,718	\$14,718	\$162.64	\$15,126	\$164.78	\$15,325	(2)
27		LUM HPS POST 50W	43	50	255			\$163.81	\$162.93	\$162.93	\$145,171	\$145,171	\$167.44	\$149,189	\$169.64	\$151,149	(2)
28			40	851	493			\$106.00	\$105.43	\$105.43	\$0	\$0	\$108.34	\$0	\$109.76	\$0	(2)
29			3,894	47,150							\$4,977,435			\$5,115,063		\$5,182,304	
30																	
31	Metal Halide	LUM MH FLD 400W	21		1,883			\$208.15	\$207.03	\$207.03	\$4,348	\$4,348	\$212.76	\$4,468	\$215.56	\$4,527	(2)
32		LUM MH FLD 1000W			4,502			\$245.39	\$244.07	\$244.07	\$0	\$0	\$250.82	\$0	\$254.12	\$0	(2)
33			21	0							\$4,348			\$4,468		\$4,527	
34																	
35	Light Emitting Diode ("LED")	LED RWY 20W			88			\$91.86	\$135.13	\$135.13	\$0	\$0	\$138.87	\$0	\$140.70	\$0	(3)
36		LED RWY 30W			130			\$91.62	\$136.66	\$136.66	\$0	\$0	\$140.44	\$0	\$142.29	\$0	(3)
37					255			\$102.78	\$143.44	\$143.44	\$0	\$0	\$147.41	\$0	\$149.35	\$0	(3)
38	Light Emitting Diode ("LED")	LED RWY 140W			589			\$163.41	\$175.78	\$175.78	\$0	\$0	\$180.64	\$0	\$183.02	\$0	(3)
39		LED RWY 275W			1,153			\$214.67	\$239.02	\$239.02	\$0	\$0	\$245.63	\$0	\$248.86	\$0	(3)
40					255			\$151.32	\$200.77	\$200.77	\$0	\$0	\$206.32	\$0	\$209.03	\$0	(3)
41			0	0							\$0	\$0		\$0		\$0	

The Narragansett Electric Company
Rate Design for Street and Area Lighting

ISR Cap Ex Factor \$0.01422																
Line	Type	Lumens Description	S-10 Units	S-14 Units	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			
42	Temp-Off	LUM INC RWY 105W TT	1		43	\$46.46	\$43.14	\$43	\$44	\$44.33	\$44	\$44.91	\$45	(4)		
43		LUM MV RWY 400W TT	1		44	\$98.08	\$101.00	\$101	\$104	\$103.79	\$104	\$105.15	\$105	(4)		
44		LUM HPS RWY 50W TT	785		45	\$46.46	\$43.14	\$33,865	\$34,799	\$44.33	\$34,799	\$44.91	\$35,254	(4)		
45		LUM HPS RWY 70W TT	23		46	\$46.15	\$43.65	\$1,004	\$1,032	\$44.85	\$1,032	\$45.44	\$1,045	(4)		
46		LUM HPS RWY 100W TT	183		47	\$46.84	\$45.28	\$8,286	\$8,515	\$46.53	\$8,515	\$47.14	\$8,627	(4)		
47		LUM HPS RWY 250W TT	296		48	\$72.23	\$73.69	\$21,812	\$22,416	\$75.73	\$22,416	\$76.72	\$22,709	(4)		
48		LUM HPS RWY 400W TT	17		49	\$98.08	\$101.86	\$1,732	\$1,780	\$104.68	\$1,780	\$106.05	\$1,803	(4)		
49		LUM HPS POST 100W TT	50		50	\$94.08	\$87.20	\$0	\$0	\$89.61	\$0	\$90.79	\$0	(4)		
50		LUM HPS FLD 250W TT	1		51	\$87.67	\$87.38	\$87	\$90	\$89.79	\$90	\$90.97	\$91	(4)		
51		LUM HPS FLD 400W TT	3		52	\$108.82	\$116.70	\$350	\$360	\$119.93	\$360	\$121.51	\$365	(4)		
52		LUM MH FLD 400W TT			53	\$108.82	\$110.80	\$0	\$0	\$113.86	\$0	\$115.36	\$0	(4)		
53				54												
54			4,793	52,130				\$67,281			\$69,139		\$70,044			
55		Total Luminaires						\$5,603,175			\$5,758,110		\$5,833,793			
56																
57	Standards	POLE-WOOD	178	258		\$133.71	\$132.99	\$57,984	\$59,588	\$136.67	\$59,588	\$138.47	\$60,373	(2)		
58		POLE FIBER PT EMB <25' w/out foundation	97	455		\$260.22	\$258.82	\$142,869	\$146,821	\$265.98	\$146,821	\$269.48	\$148,753	(2)		
59		POLE FIBER RWY <25 w/ foundation	18	628		\$424.14	\$421.87	\$272,528	\$280,073	\$433.55	\$280,073	\$439.26	\$283,762	(2)		
60		POLE FIBER RWY => 25 w/ foundation	52			\$473.53	\$470.99	\$24,491	\$25,170	\$484.03	\$25,170	\$490.40	\$25,501	(2)		
61		POLE METAL =>25FT (with foundation)	38	1,588		\$484.72	\$482.13	\$783,943	\$805,650	\$495.48	\$805,650	\$502.00	\$816,252	(2)		
62		POLE METAL EMBEDDED (S-14 Only)	2			\$405.16	\$402.99	\$806	\$828	\$414.14	\$828	\$419.59	\$839	(2)		
63		Total Standards	331	2,983				\$1,282,621			\$1,318,131		\$1,335,480			
64																
65	S-10		5,124	55,113		Average per unit	\$181.92	\$932,151	\$957,934	\$186.95	\$957,934	\$189.41	\$970,541			
66	S-14					Average per unit	\$108.03	\$5,953,645	\$6,118,307	\$111.01	\$6,118,307	\$112.47	\$6,198,732			
67								\$6,885,796			\$7,076,240		\$7,169,273			
68	S-06 (Decorative)		Units													
69		DEC HPS AG 50W	255			\$295.97	\$225.71	\$0	\$0	\$231.96	\$0	\$235.01	\$0	(3)		
70		DEC HPS AG 100W	493			\$287.78	\$226.40	\$0	\$0	\$232.66	\$0	\$235.72	\$0	(3)		
71		DEC HPS WL 50W	255			\$328.98	\$249.65	\$0	\$0	\$256.56	\$0	\$259.94	\$0	(3)		
72		DEC HPS WL 100W	493			\$332.31	\$261.47	\$0	\$0	\$268.71	\$0	\$272.25	\$0	(3)		
73		DEC HPS TR-TW 50W	510			\$513.54	\$349.49	\$0	\$0	\$359.16	\$0	\$363.89	\$0	(3)		
74		DEC HPS TR-TW 100W	986			\$523.48	\$367.28	\$0	\$0	\$377.45	\$0	\$382.42	\$0	(3)		
75		DEC HPS AG-TW 50W	510			\$701.09	\$486.74	\$0	\$0	\$500.21	\$0	\$506.80	\$0	(3)		
76		DEC HPS AG-TW 100W	986			\$684.73	\$488.13	\$0	\$0	\$501.64	\$0	\$508.25	\$0	(3)		
77		DEC HPS WL-TW 50W	510			\$767.12	\$534.62	\$0	\$0	\$549.42	\$0	\$556.66	\$0	(3)		
78		DEC HPS WL-TW 100W	986	7		\$773.79	\$558.26	\$3,908	\$4,016	\$573.71	\$4,016	\$581.27	\$4,069	(3)		
79		DEC LED TR 60W	255			\$151.32	\$200.77	\$0	\$0	\$206.32	\$0	\$209.03	\$0	(3)		
80		DEC LED TR-TW 60W	510			\$405.15	\$401.54	\$0	\$0	\$412.65	\$0	\$418.08	\$0	(3)		
81			Total Luminaires	7					\$3,908			\$4,016		\$4,069		
82																
83		S-06 Standards	DEC VILL PT/FDN				\$566.70	\$344.10	\$0	\$0	\$353.62	\$0	\$358.28	\$0	(3)	
84	DEC WASH PT/FDN		7			\$575.78	\$455.02	\$3,185	\$3,273	\$467.62	\$3,273	\$473.78	\$3,316	(3)		
85																
86	Total Standards			7				\$3,185			\$3,273		\$3,316			
87	Total Luminaires and Standards			14				\$7,093			\$7,289		\$7,385			
88						Average per unit										
89	TOTAL LIGHTS & STANDARDS			5,138	55,113						\$7,083,530		\$7,176,658			

ISR Cap Ex Factor \$0.01422

98 Notes:

100 (2) Year 1 Proposed = [Current X 99.47%], Year 2 Proposed = Year 1 Proposed x percent increase in Stlt revenue requirement for Year 2,

101 (3) Proposed = Replacement cost

102 (4) Proposed Temp-off = Full price X 53.52%

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

Line	Billing Units	Proposed Rates	Revenue
	(a)	(b)	(c)
1	Current Customer Charge	\$3,959.09	
2	System Average Percentage Increase	5.2%	
3			
4	<u>Customer Charge:</u>		
5	Monthly Bills	36 \$4,165.00	<u>\$149,940</u>
6			
7			
8			
9			
10			

The Narragansett Electric Company
2.4 kV Discount and Transmission Level Discount

	Source	Rate
1 <u>2.4 kV Discount</u>		
2 Transformer Billing Credit per kW-month	Att. Sch. 1C-4	(\$0.32)
3		
4 <u>Transmission Level Discount</u>		
5 Incremental Discount - Transmission Level	Line 6- Line 2	(\$3.91)
6 Discount per kW-month		
7 Total Discount for Transmission- Rate G32 kW	- Line 12	(\$4.23)
8 Charge		
9 <u>Second Feeder Service</u>		
10 Primary Distribution Revenue Requirement per	Att. Sch. 1C-1	\$5.71
11 kW-Month, Rates G-32/ G-62		
12 Annual Transmission Level NCP Demand Units-		5,642,124
13 B32/G32/B62/G62		
Annual Billing Demand Units- B32/G32/B62/G62		7,608,765
Convert NCP to Billing Units- Additional		
Charge- Second Feeder Service Rate per kW-		\$4.23
month		

38	Total	7,295,727
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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			S-10/S-14 Luminaires						
2	Incandescent	1,000 LUM INC RWY 105W		\$80.62	\$43.14	\$82.85	\$44.34	\$83.94	\$44.92
3		2,500 LUM INC RWY 205W (S-14 Only)		\$80.62	\$43.14	\$82.85	\$44.34	\$83.94	\$44.92
4									
5	Mercury Vapor	4,400 LUM MV RWY 100W		\$84.61	\$45.28	\$86.95	\$46.53	\$88.09	\$47.14
6		8,500 LUM MV RWY 175W		\$84.61	\$45.28	\$86.95	\$46.53	\$88.09	\$47.14
7		13,000 LUM MV RWY 250W (S-14 Only)		\$137.70	\$73.69	\$141.51	\$75.73	\$143.37	\$76.73
8		23,000 LUM MV RWY 400W		\$190.33	\$101.86	\$195.60	\$104.68	\$198.17	\$106.06
9		63,000 LUM MV RWY 1000W		\$190.33	\$101.86	\$195.60	\$104.68	\$198.17	\$106.06
10		23,000 LUM MV FLD 400W		\$218.06	\$116.70	\$224.09	\$119.93	\$227.04	\$121.51
11		63,000 LUM MV FLD 1000W		\$218.06	\$116.70	\$224.09	\$119.93	\$227.04	\$121.51
12		8,500 LUM MV POST 175W (S-14 Only)		\$162.93	\$87.20	\$167.44	\$89.61	\$169.64	\$90.79
13									
14	Sodium Vapor	4,000 LUM HPS RWY 50W		\$80.62	\$43.14	\$82.85	\$44.34	\$83.94	\$44.92
15		6,300 LUM HPS RWY 70W		\$81.57	\$43.65	\$83.82	\$44.86	\$84.92	\$45.44
16		9,600 LUM HPS RWY 100W		\$84.61	\$45.28	\$86.95	\$46.53	\$88.09	\$47.14
17		16,000 LUM HPS RWY 150W		\$88.37	\$47.29	\$90.81	\$48.60	\$92.00	\$49.23
18		27,500 LUM HPS RWY 250W		\$137.70	\$73.69	\$141.51	\$75.73	\$143.37	\$76.73
19		50,000 LUM HPS RWY 400W		\$190.33	\$101.86	\$195.60	\$104.68	\$198.17	\$106.06
20		27,500 WALL HPS 250W 24 HR		\$208.95	\$111.83	\$214.73	\$114.92	\$217.55	\$116.43
21		27,500 LUM HPS FLD 250W		\$163.28	\$87.38	\$167.80	\$89.80	\$170.01	\$90.98
22		50,000 LUM HPS FLD 400W		\$218.06	\$116.70	\$224.09	\$119.93	\$227.04	\$121.51
23		4,000 LUM HPS POST 50W		\$158.26	\$84.70	\$162.64	\$87.04	\$164.78	\$88.19
24		9,600 LUM HPS POST 100W		\$162.93	\$87.20	\$167.44	\$89.61	\$169.64	\$90.79
25		9,600 LUM HPS REC 100W-C1		\$105.43	\$56.42	\$108.34	\$57.98	\$109.76	\$58.74
26									
27	Metal Halide	32,000 LUM MH FLD 400W		\$207.03	\$110.80	\$212.76	\$113.86	\$215.56	\$115.36
28		107,800 LUM MH FLD 1000W		\$244.07	\$130.62	\$250.82	\$134.23	\$254.12	\$136.00
29									
30	Light Emitting Diode	2,000 LED RWY 20W		\$135.13	\$72.32	\$138.87	\$74.32	\$140.70	\$75.30
31		2,700 LED RWY 30W		\$136.66	\$73.14	\$140.44	\$75.16	\$142.29	\$76.15
32		5,000 LED RWY 60W		\$143.44	\$76.76	\$147.41	\$78.89	\$149.35	\$79.93
33		13,000 LED RWY 140W		\$175.78	\$94.07	\$180.64	\$96.67	\$183.02	\$97.95
34		25,000 LED RWY 275W		\$239.02	\$127.92	\$245.63	\$131.46	\$248.86	\$133.18
35		5,000 LED POST Top 60W		\$200.77	\$107.45	\$206.32	\$110.42	\$209.03	\$111.87
36									
37	S-10/S-14 Standards	POLE-WOOD		\$132.99	\$71.17	\$136.67	\$73.14	\$138.47	\$74.10
38		POLE FIBER PT EMB <25' w/out foundation		\$258.82	\$138.52	\$265.98	\$142.35	\$269.48	\$144.22
39		POLE FIBER RWY <25 w/ foundation		\$421.87	\$225.78	\$433.55	\$232.03	\$439.26	\$235.09
40		POLE FIBER RWY => 25 w/ foundation		\$470.99	\$252.07	\$484.03	\$259.05	\$490.40	\$262.46
41		POLE METAL=>25FT (with foundation)		\$482.13	\$258.03	\$495.48	\$265.18	\$502.00	\$268.67
42		POLE METAL EMBEDDED (S-14 Only)		\$402.99	\$215.68	\$414.14	\$221.64	\$419.59	\$224.56
43									
44	S-06 (Decorative) Luminaires	4,000 DEC HPS TR 50W		\$158.26		\$162.64		\$164.78	
45		9,600 DEC HPS TR 100W		\$162.93		\$167.44		\$169.64	
46		4,000 DEC HPS AG 50W		\$225.71		\$231.96		\$235.01	
47		9,600 DEC HPS AG 100W		\$226.40		\$232.66		\$235.72	
48		4,000 DEC HPS WL 50W		\$249.65		\$256.56		\$259.94	
49		9,600 DEC HPS WL 100W		\$261.47		\$268.71		\$272.25	
50		4,000 DEC HPS TR-TW 50W		\$349.49		\$359.16		\$363.89	
51		9,600 DEC HPS TR-TW 100W		\$367.28		\$377.45		\$382.42	
52		4,000 DEC HPS AG-TW 50W		\$486.74		\$500.21		\$506.80	
53		9,600 DEC HPS AG-TW 100W		\$488.13		\$501.64		\$508.25	
54		4,000 DEC HPS WL-TW 50W		\$534.62		\$549.42		\$556.66	
55		9,600 DEC HPS WL-TW 100W		\$558.26		\$573.71		\$581.27	
56		5,000 DEC LED TR 60W		\$200.77		\$206.32		\$209.03	
57		10,000 DEC LED TR-TW 60W		\$401.54		\$412.65		\$418.08	
58									
59	S-6 (Decorative) Standards	DEC VILL PT/FDN		\$344.10		\$353.62		\$358.28	
60		DEC WASH PT/FDN		\$455.02		\$467.62		\$473.78	

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
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		\$19,510,566
5	G-62	5000 kW Demand	B-62,G-62						
6	SL	Lighting	S-05,S-06,S-10,S-14	60,254		\$6,893,213			
7	X-01	Propulsion	X-01	12		\$256,954			
8				<u>6,089,923</u>		<u>\$75,136,552</u>	<u>7,577,489</u>		<u>\$42,872,064</u>
9				6,089,923			7,608,765	156	
10	A-16	Residential Basic		4,847,495	\$6.00	\$29,084,971			\$0
11	A-60	Resid. Low Income		437,171	\$6.00	\$2,623,027			\$0
12	B-32	C&I Back-up		60	\$1,100.00	\$66,172	126,964	See below	228,321
13	B-32	5000 kW Back-up	Was B-62	-	\$1,100.00	\$0			
14	C-06	Small C&I		616,686	\$10.00	\$6,166,861			\$0
15	C-06	Small C&I Unmetrd		9,906	\$8.75	\$86,678			\$0
16	G-02	General C&I		104,935	\$145.00	\$15,215,642	3,594,077	\$6.50	\$23,361,497
17	G-32	200 kW Demand		13,246	\$1,100.00	\$14,571,015	2,869,062	\$5.00	\$14,345,311
18	G-32	5000 kW Demand	Was G-62	156	\$1,100.00	\$172,019	987,387	See below	\$4,936,935
19	S-05	SL Customer-owned		-		\$0			\$0
20	S-06	SL Decorative		14	\$506.64	\$7,093			\$0
21	S-10	SL Private		5,124	\$181.92	\$932,151			\$0
22	S-14	SL Street		55,116	\$108.03	\$5,953,969			\$0
23	X-01			12	\$21,000.00	\$256,954			\$0
24				<u>6,089,923</u>		<u>\$75,136,552</u>	<u>7,577,489</u>		<u>\$42,872,064</u>
25									
26	B-32	C&I Back-up	Back-up				95,646	\$0.75	\$71,735
27			Supplemental				31,317	\$5.00	\$156,586
28							<u>126,964</u>		<u>\$228,321</u>
29	B-62	3000 kW Back-up	Back-up					\$0.75	\$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	\$4,165.00	149,940			

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
1	A-16	Residential	A-16,A-60	2,946,725,332		\$130,097,923				
2	C-06	Small C&I	C-06,C-08	598,981,304		\$25,720,878				
3	G-02	General C&I	G-02	1,290,927,306		\$5,938,266	64,848	(\$20,751)	44,515,405	(\$22,237)
4	G-32	200 kW Demand	B-32,G-32	2,373,080,009		\$9,753,359	2,462,204	(\$1,476,695)	45,323,807	(\$426,773)
5	G-62	5000 kW Demand	B-62,G-62							
6	SL	Lighting	S-05,S-06,S-10,S-14	62,049,950		\$1,090,629				
7	X-01	Propulsion	X-01	23,962,704		\$120,053				
8				7,295,726,605		\$172,721,107	2,527,052	(\$1,497,446)	89,839,211	(\$449,011)
9				7,295,726,605			2,350,891	(176,161)	76,692,698	
10	A-16	Residential Basic		2,723,228,532		\$120,230,540				
11	A-60	Resid. Low Income		223,496,800		\$9,867,384				
12	B-32	C&I Back-up		13,230,918		\$54,379			348,872	(\$3,285)
13	B-32	5000 kW Back-up	Was B-62	-		\$0			-	\$0
14	C-06	Small C&I		595,486,038		\$25,554,826				
15	C-06	Small C&I Unmetrd		3,495,266		\$166,051				
16	G-02	General C&I		1,290,927,306		\$5,938,266	64,848	(\$20,751)	44,515,405	(\$22,237)
17	G-32	200 kW Demand		1,939,578,858		\$7,971,669	1,392,345	(\$445,550)	38,138,670	(\$359,117)
18	G-32	5000 kW Demand	Was G-62	420,270,233		\$1,727,311	1,069,859	(\$1,031,144)	6,836,265	(\$64,371)
19	S-05	SL Customer-owned		30,303,659		\$1,090,629				
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		\$120,053				
24				7,295,726,605		\$172,721,107	2,527,052	(\$1,497,446)	89,839,211	(\$449,011)
25							Rate			
26	B-32	C&I Back-up	Back-up							
27			Supplemental				893,698	(\$285,983)	(\$0.32)	
28							176,161	(\$745,161)	(\$4.23)	
29	B-62	3000 kW Back-up	Back-up				1,069,859	(\$1,031,144)		
30			Supplemental							
31										
32	C-06	Small C&I	kWh	595,486,038		\$25,540,396				
33			Over 25 kVA	7,800		\$14,430				
34				595,493,838		\$25,554,826				
35										
36	C-08	Small C&I Unmetered	kWh	3,495,266		\$149,912				
37			Over 25 kVA	8,724		\$16,139				
38				3,503,990		\$166,051				
39	M-1	Station Power								

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

Rate Year:

Line	Code	Description	Includes	2nd Feeder Service Billing Units	2nd Feeder Service Revenue	Rate Year Revenue	Revenue Targets, Att 8, Sch 3, Line 58	Difference
1	A-16	Residential	A-16,A-60	(o)	(p)	(q)	(r)	(s)
2	C-06	Small C&I	C-06,C-08			\$161,805,921	\$161,834,851	(\$28,930)
3	G-02	General C&I	G-02			\$31,974,417	\$31,979,800	(\$5,383)
4	G-32	200 kW Demand	B-32,G-32	295,668	\$1,250,676	\$44,472,416	\$44,474,129	(\$1,713)
5	G-62	5000 kW Demand	B-62,G-62			\$43,420,339	\$43,412,965	\$7,374
6	SL	Lighting	S-05,S-06,S-10,S-14			\$7,983,841	\$7,983,623	\$218
7	X-01	Propulsion	X-01			\$377,007	\$377,247	(\$239)
8				295,668	\$1,250,676	\$290,033,941	\$290,062,614	(\$28,673)
9				295,668			\$284,736,976	(\$28,673)
10	A-16	Residential Basic				\$149,315,510		
11	A-60	Resid. Low Income				\$12,490,411		
12	B-32	C&I Back-up				\$345,587		
13	B-32	5000 kW Back-up	Was B-62			\$0		
14	C-06	Small C&I				\$31,721,687		
15	C-06	Small C&I Unmetrd				\$252,730		
16	G-02	General C&I				\$44,472,416		
17	G-32	200 kW Demand		295,668	\$1,250,676	\$37,334,003		
18	G-32	5000 kW Demand	Was G-62			\$5,740,749		
19	S-05	SL Customer-owned				\$1,090,629		
20	S-06	SL Decorative				\$7,093		
21	S-10	SL Private				\$932,151		
22	S-14	SL Street				\$5,953,969		
23	X-01	X-01				\$377,007		
24				295,668	\$1,250,676	\$290,033,941		
25				Rate	\$4.23			
26	B-32	C&I Back-up	Back-up			\$284,743,976 Requirement		
27			Supplemental			(\$7,000) M1 Increase		
28						\$284,736,976		
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						

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

Schedule Title	Reference
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**

Schedule Title	Reference
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
									\$				% of Total Bill				
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	
150	\$20.66	\$14.27	\$1.46	\$36.39	\$22.59	\$14.28	\$1.54	\$38.41	\$1.93	\$0.01	\$0.08	\$2.02	5.3%	0.0%	0.2%	5.6%	30.1%
300	\$34.72	\$28.55	\$2.64	\$65.91	\$37.58	\$28.55	\$2.76	\$68.89	\$2.86	\$0.00	\$0.12	\$2.98	4.3%	0.0%	0.2%	4.5%	12.9%
400	\$44.10	\$38.06	\$3.42	\$85.58	\$47.58	\$38.07	\$3.57	\$89.22	\$3.48	\$0.01	\$0.15	\$3.64	4.1%	0.0%	0.2%	4.3%	11.6%
500	\$53.48	\$47.58	\$4.21	\$105.27	\$57.57	\$47.59	\$4.38	\$109.54	\$4.09	\$0.01	\$0.17	\$4.27	3.9%	0.0%	0.2%	4.1%	9.6%
600	\$62.85	\$57.09	\$5.00	\$124.94	\$67.56	\$57.11	\$5.19	\$129.86	\$4.71	\$0.02	\$0.19	\$4.92	3.8%	0.0%	0.2%	3.9%	7.7%
700	\$72.23	\$66.61	\$5.79	\$144.63	\$77.56	\$66.63	\$6.01	\$150.20	\$5.33	\$0.02	\$0.22	\$5.57	3.7%	0.0%	0.2%	3.9%	19.0%
1,200	\$119.11	\$114.18	\$9.72	\$243.01	\$127.53	\$114.22	\$10.07	\$251.82	\$8.42	\$0.04	\$0.35	\$8.81	3.5%	0.0%	0.1%	3.6%	6.8%
2,000	\$194.13	\$190.30	\$16.02	\$400.45	\$207.48	\$190.36	\$16.58	\$414.42	\$13.35	\$0.06	\$0.56	\$13.97	3.3%	0.0%	0.1%	3.5%	2.3%

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

Customer Charge		\$5.00											
RE Growth Factor		\$0.78											
LIHEAP Charge		\$0.81											
Transmission Energy Charge	kWh x	\$0.03179											
Base Distribution Energy Charge	kWh x	\$0.03664											
Other Distribution Energy Charges	kWh x	\$0.00636											
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	\$0.09515											

- (1) Attachment 12 Workpaper 5, Page 1, Column (a)
(2) Attachment 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

Sch. 5-

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	\$22.59	\$14.28	\$1.54	\$38.41	\$22.82	\$14.28	\$1.55	\$38.65	\$0.23	\$0.00	\$0.01	\$0.24	0.6%	0.0%	0.0%	0.6%	30.1%
300	\$37.58	\$28.55	\$2.76	\$68.89	\$38.04	\$28.55	\$2.77	\$69.36	\$0.46	\$0.00	\$0.01	\$0.47	0.7%	0.0%	0.0%	0.7%	12.9%
400	\$47.58	\$38.07	\$3.57	\$89.22	\$48.19	\$38.07	\$3.59	\$89.85	\$0.61	\$0.00	\$0.02	\$0.63	0.7%	0.0%	0.0%	0.7%	11.6%
500	\$57.57	\$47.59	\$4.38	\$109.54	\$58.34	\$47.59	\$4.41	\$110.34	\$0.77	\$0.00	\$0.03	\$0.80	0.7%	0.0%	0.0%	0.7%	9.6%
600	\$67.56	\$57.11	\$5.19	\$129.86	\$68.48	\$57.11	\$5.23	\$130.82	\$0.92	\$0.00	\$0.04	\$0.96	0.7%	0.0%	0.0%	0.7%	7.7%
700	\$77.56	\$66.63	\$6.01	\$150.20	\$78.63	\$66.63	\$6.05	\$151.31	\$1.07	\$0.00	\$0.04	\$1.11	0.7%	0.0%	0.0%	0.7%	19.0%
1,200	\$127.53	\$114.22	\$10.07	\$251.82	\$129.36	\$114.22	\$10.15	\$253.73	\$1.83	\$0.00	\$0.08	\$1.91	0.7%	0.0%	0.0%	0.8%	6.8%
2,000	\$207.48	\$190.36	\$16.58	\$414.42	\$210.54	\$190.36	\$16.70	\$417.60	\$3.06	\$0.00	\$0.12	\$3.18	0.7%	0.0%	0.0%	0.8%	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	\$0.04415					\$0.04568		
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 Attachment 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	\$				% of Total Bill				
									Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	
150	\$22.82	\$14.28	\$1.55	\$38.65	\$22.93	\$14.28	\$1.55	\$38.76	\$0.11	\$0.00	\$0.00	\$0.11	0.3%	0.0%	0.0%	0.3%	30.1%
300	\$38.04	\$28.55	\$2.77	\$69.36	\$38.26	\$28.55	\$2.78	\$69.59	\$0.22	\$0.00	\$0.01	\$0.23	0.3%	0.0%	0.0%	0.3%	12.9%
400	\$48.19	\$38.07	\$3.59	\$89.85	\$48.48	\$38.07	\$3.61	\$90.16	\$0.29	\$0.00	\$0.02	\$0.31	0.3%	0.0%	0.0%	0.3%	11.6%
500	\$58.34	\$47.59	\$4.41	\$110.34	\$58.71	\$47.59	\$4.43	\$110.73	\$0.37	\$0.00	\$0.02	\$0.39	0.3%	0.0%	0.0%	0.4%	9.6%
600	\$68.48	\$57.11	\$5.23	\$130.82	\$68.93	\$57.11	\$5.25	\$131.29	\$0.45	\$0.00	\$0.02	\$0.47	0.3%	0.0%	0.0%	0.4%	7.7%
700	\$78.63	\$66.63	\$6.05	\$151.31	\$79.15	\$66.63	\$6.07	\$151.85	\$0.52	\$0.00	\$0.02	\$0.54	0.3%	0.0%	0.0%	0.4%	19.0%
1,200	\$129.36	\$114.22	\$10.15	\$253.73	\$130.25	\$114.22	\$10.19	\$254.66	\$0.89	\$0.00	\$0.04	\$0.93	0.4%	0.0%	0.0%	0.4%	6.8%
2,000	\$210.54	\$190.36	\$16.70	\$417.60	\$212.02	\$190.36	\$16.77	\$419.15	\$1.48	\$0.00	\$0.07	\$1.55	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
LIHEAP Charge		\$0.81					\$0.81
Transmission Energy Charge	kWh x	\$0.03180					\$0.03180
Base Distribution Energy Charge	kWh x	\$0.04568					\$0.04568
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 Attachment 12 Schedule 4-I, All other rates equal to Rate Year 2

Sch. 5-B-1

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

Monthly kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1						Increase (Decrease)						Percentage of Customers
	Delivery	SOS	GET	Total	Delivery	SOS	Discounted		GET	Total	Delivery	SOS	% of Total Bill		Total		
							Discount	Total					GET	Total		Delivery		SOS	GET	Total
150	\$13.64	\$14.27	\$1.16	\$29.07	\$18.36	\$14.28	(\$8.16)	\$24.48	\$1.02	\$25.50	(\$3.44)	\$0.01	(\$0.14)	0.0%	0.5%	(12.3%)	32.1%
300	\$25.68	\$28.55	\$2.26	\$56.49	\$33.13	\$28.55	(\$15.42)	\$46.26	\$1.93	\$48.19	(\$7.97)	\$0.00	(\$0.33)		0.6%	(14.7%)	15.4%
400	\$33.71	\$38.06	\$2.99	\$74.76	\$42.97	\$38.07	(\$20.26)	\$60.78	\$2.53	\$63.31	(\$11.00)	\$0.01	(\$0.46)		0.6%	(15.3%)	12.5%
500	\$41.74	\$47.58	\$3.72	\$93.04	\$52.81	\$47.59	(\$25.10)	\$75.30	\$3.14	\$78.44	(\$14.03)	\$0.01	(\$0.58)		0.6%	(15.7%)	9.6%
600	\$49.77	\$57.09	\$4.45	\$111.31	\$62.65	\$57.11	(\$29.94)	\$89.82	\$3.74	\$93.56	(\$17.06)	\$0.02	(\$0.71)		0.6%	(15.9%)	7.2%
700	\$57.80	\$66.61	\$5.18	\$129.59	\$72.49	\$66.63	(\$34.78)	\$104.34	\$4.35	\$108.69	(\$20.09)	\$0.02	(\$0.83)		0.6%	(16.1%)	16.4%
1,200	\$97.95	\$114.18	\$8.84	\$220.97	\$121.70	\$114.22	(\$58.98)	\$176.94	\$7.37	\$184.31	(\$35.23)	\$0.04	(\$1.47)		0.7%	(16.6%)	5.2%
2,000	\$162.19	\$190.30	\$14.69	\$367.18	\$200.44	\$190.36	(\$97.70)	\$293.10	\$12.21	\$305.31	(\$59.45)	\$0.06	(\$2.48)		0.7%	(16.9%)	1.6%

(1) Present Rates		(2) Proposed Rates, Year 1	
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		\$0.04415
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			25%
Gross Earnings Tax	4%		4%
Standard Offer Charge	kWh x \$0.09515		\$0.09518

- (1) Attachment 12 Worksheet 5, Page 2, Column (a)
(2) Attachment 12 Worksheet 5, Page 2, Column (b)

Customer Charge
RE Growth Factor
LIHEAP Charge
Transmission Energy Charge
Base Distribution Energy Charge
Other Distribution Energy Charges
Transition Energy Charge
Energy Efficiency Program Charge
Renewable Energy Distribution Charge
Low Income Discount
Gross Earnings Tax

	(1) Proposed Rates, Year 1	(2) Proposed Rates, Year 2	(3)
	\$2.00	\$4.00	
	\$0.79	\$0.79	
	\$0.81	\$0.81	
x	\$0.03180	\$0.03180	
x	\$0.04415	\$0.04568	
x	\$0.00348	\$0.00348	
x	\$0.00057	\$0.00057	
x	\$0.01154	\$0.01154	
x	\$0.00688	\$0.00688	
	<div>25% 4%</div>	<div>25% 4%</div>	
x	\$0.09518	\$0.09518	

- (1) Sch. 5-B-1
- (2) Base Distribution Energy per Attachment 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

th, 5-B

Monthly kWh	Proposed Rates, Year 2						Proposed Rates, Year 3						Increase (Decrease)						Percentage of Customers
	Discounted						Discounted						%						
	Delivery	SOS	Discount	Total	GET	Total	Delivery	SOS	Discount	Total	GET	Total	Delivery	SOS	GET	Total			
150	\$20.59	\$14.28	(\$8.72)	\$26.15	\$1.09	\$27.24	\$22.70	\$14.28	(\$9.25)	\$27.73	\$1.16	\$28.89	\$1.58	\$0.00	\$0.07	\$1.65	6.1%	32.1%	
300	\$35.59	\$28.55	(\$16.04)	\$48.10	\$2.00	\$50.10	\$37.81	\$28.55	(\$16.59)	\$49.77	\$2.07	\$51.84	\$1.67	\$0.00	\$0.07	\$1.74	0.1%	3.5%	
400	\$45.58	\$38.07	(\$20.91)	\$62.74	\$2.61	\$65.35	\$47.88	\$38.07	(\$21.49)	\$64.46	\$2.69	\$67.15	\$1.72	\$0.00	\$0.08	\$1.80	0.1%	2.8%	
500	\$55.58	\$47.59	(\$25.79)	\$77.38	\$3.22	\$80.60	\$57.95	\$47.59	(\$26.39)	\$79.15	\$3.30	\$82.45	\$1.77	\$0.00	\$0.08	\$1.85	0.1%	2.3%	
600	\$65.57	\$57.11	(\$30.67)	\$92.01	\$3.83	\$95.84	\$68.01	\$57.11	(\$31.28)	\$93.84	\$3.91	\$97.75	\$1.83	\$0.00	\$0.08	\$1.91	0.1%	2.0%	
700	\$75.57	\$66.63	(\$35.55)	\$106.65	\$4.44	\$111.09	\$78.08	\$66.63	(\$36.18)	\$108.53	\$4.52	\$113.05	\$1.88	\$0.00	\$0.08	\$1.96	0.1%	1.8%	
1,200	\$125.54	\$114.22	(\$59.94)	\$179.82	\$7.49	\$187.31	\$128.43	\$114.22	(\$60.66)	\$181.99	\$7.58	\$189.57	\$2.17	\$0.00	\$0.09	\$2.26	0.0%	1.2%	
2,000	\$205.50	\$190.36	(\$98.97)	\$296.89	\$12.37	\$309.26	\$208.98	\$190.36	(\$99.84)	\$299.50	\$12.48	\$311.98	\$2.61	\$0.00	\$0.11	\$2.72	0.0%	0.9%	

(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
Customer Charge	\$4.00		\$6.00 (3)
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 \$0.04568		\$0.04642
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 Attachment 12 Schedule 4-I. All other rates equal to Rate Year 2
(3) Proposed Year 3 Customer Charge

Sch. 5-C

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

Monthly kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$				% of Total Bill				
									Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
250	\$33.64	\$23.38	\$2.38	\$59.40	\$35.94	\$23.38	\$2.47	\$61.79	\$2.30	\$0.00	\$0.09	\$2.39	3.9%	0.0%	0.2%	4.0%	56.3%
500	\$55.21	\$46.75	\$4.25	\$106.21	\$59.82	\$46.77	\$4.44	\$111.03	\$4.61	\$0.02	\$0.19	\$4.82	4.3%	0.0%	0.2%	4.5%	16.9%
1,000	\$98.35	\$93.50	\$7.99	\$199.84	\$107.56	\$93.53	\$8.38	\$209.47	\$9.21	\$0.03	\$0.39	\$9.63	4.6%	0.0%	0.2%	4.8%	8.1%
1,500	\$141.49	\$140.25	\$11.74	\$293.48	\$155.31	\$140.30	\$12.32	\$307.93	\$13.82	\$0.05	\$0.58	\$14.45	4.7%	0.0%	0.2%	4.9%	5.0%
2,000	\$184.63	\$187.00	\$15.48	\$387.11	\$203.05	\$187.06	\$16.25	\$406.36	\$18.42	\$0.06	\$0.77	\$19.25	4.8%	0.0%	0.2%	5.0%	13.6%

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

Customer Charge															
RE Growth Factor															
LJIHEAP Charge															
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											

- (1) Attachment 12 Workpaper 5, Page 3, Column (a)
(2) Attachment 12 Workpaper 5, Page 3, Column (b)

Sch. 5-C

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

Monthly kWh	Proposed Rates, Year 1					Proposed Rates, Year 2					Increase (Decrease)						Percentage of Customers
	Delivery	SOS	GET	Total		Delivery	SOS	GET	Total		\$			% of Total Bill			
											Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
250	\$35.94	\$23.38	\$2.47	\$61.79		\$36.31	\$23.38	\$2.49	\$62.18		\$0.37	\$0.00	\$0.02	\$0.39	0.6%	0.6%	56.3%
500	\$59.82	\$46.77	\$4.44	\$111.03		\$60.56	\$46.77	\$4.47	\$111.80		\$0.74	\$0.00	\$0.03	\$0.77	0.7%	0.7%	16.9%
1,000	\$107.56	\$93.53	\$8.38	\$209.47		\$109.04	\$93.53	\$8.44	\$211.01		\$1.48	\$0.00	\$0.06	\$1.54	0.7%	0.7%	8.1%
1,500	\$155.31	\$140.30	\$12.32	\$307.93		\$157.53	\$140.30	\$12.41	\$310.24		\$2.22	\$0.00	\$0.09	\$2.31	0.7%	0.8%	5.0%
2,000	\$203.05	\$187.06	\$16.25	\$406.36		\$206.01	\$187.06	\$16.38	\$409.45		\$2.96	\$0.00	\$0.13	\$3.09	0.7%	0.8%	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
LJIHEAP Charge		\$0.81				\$0.81
Transmission Energy Charge	kWh x	\$0.02839				\$0.02839
Base Distribution Charge	kWh x	\$0.04289				\$0.04437
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 Attachment 12 Schedule 4-I, All other rates equal to Rate Year 1

Sch. 5-C

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

	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				
Monthly kWh																
250	\$36.31	\$23.38	\$2.49	\$62.18	\$36.50	\$23.38	\$2.50	\$62.38	\$0.19	\$0.00	\$0.01	\$0.20	0.3%	0.0%	0.3%	56.3%
500	\$60.56	\$46.77	\$4.47	\$111.80	\$60.92	\$46.77	\$4.49	\$112.18	\$0.36	\$0.00	\$0.02	\$0.38	0.3%	0.0%	0.3%	16.9%
1,000	\$109.04	\$93.53	\$8.44	\$211.01	\$109.77	\$93.53	\$8.47	\$211.77	\$0.73	\$0.00	\$0.03	\$0.76	0.3%	0.0%	0.4%	8.1%
1,500	\$157.53	\$140.30	\$12.41	\$310.24	\$158.62	\$140.30	\$12.46	\$311.38	\$1.09	\$0.00	\$0.05	\$1.14	0.4%	0.0%	0.4%	5.0%
2,000	\$206.01	\$187.06	\$16.38	\$409.45	\$207.47	\$187.06	\$16.44	\$410.97	\$1.46	\$0.00	\$0.06	\$1.52	0.4%	0.0%	0.4%	13.6%

(1) Proposed Rates, Year 2

Customer Charge		\$10.00
RE Growth Factor		\$1.26
LJIHEAP Charge		\$0.81
Transmission Energy Charge	kWh x	\$0.02839
Base Distribution Charge	kWh x	\$0.04437
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	\$0.09353
		\$0.09353

(2) Proposed Rates, Year 3

Customer Charge		\$10.00
RE Growth Factor		\$1.26
LJIHEAP Charge		\$0.81
Transmission Energy Charge	kWh x	\$0.02839
Base Distribution Charge	kWh x	\$0.04510
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	\$0.09353
		\$0.09353

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

Sch. 5-D-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 1

Hours Use: 200

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	4,000	\$442.50	\$374.00	\$34.02	\$850.52	\$468.14	\$374.12	\$35.09	\$877.35	\$25.64	\$0.12	\$1.07	\$26.83
50	10,000	\$967.56	\$935.00	\$79.27	\$1,981.83	\$1,031.36	\$935.30	\$81.94	\$2,048.60	\$63.80	\$0.30	\$2.67	\$66.77
100	20,000	\$1,842.66	\$1,870.00	\$154.69	\$3,867.35	\$1,970.06	\$1,870.60	\$160.03	\$4,000.69	\$127.40	\$0.60	\$5.34	\$133.34
150	30,000	\$2,717.76	\$2,805.00	\$230.12	\$5,752.88	\$2,908.76	\$2,805.90	\$238.11	\$5,952.77	\$191.00	\$0.90	\$7.99	\$199.89

(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	kW/h x	\$0.01096
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
CapEx Factor	kW x	\$0.67
Base Distribution Energy Charge	kW/h x	\$0.00468
Other Distribution Energy Charges	kW/h x	\$0.00344
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09350

(2) Proposed Rates, Year 1

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.50
		\$0.00
		\$0.00460
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

- (1) Attachment 12 Worksheet 5, Page 4, Column (a)
(2) Attachment 12 Worksheet 5, Page 4, Column (b)

Sch. 5-D-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 2

Hours Use: 200

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	4,000	\$468.14	\$374.12	\$35.09	\$877.35	\$471.68	\$374.12	\$35.24	\$881.04	\$3.54	\$0.00	\$0.15	\$3.69
50	10,000	\$1,031.36	\$935.30	\$81.94	\$2,048.60	\$1,043.96	\$935.30	\$82.47	\$2,061.73	\$12.60	\$0.00	\$0.53	\$13.13
100	20,000	\$1,970.06	\$1,870.60	\$160.03	\$4,000.69	\$1,997.76	\$1,870.60	\$161.18	\$4,029.54	\$27.70	\$0.00	\$1.15	\$28.85
150	30,000	\$2,908.76	\$2,805.90	\$238.11	\$5,952.77	\$2,951.56	\$2,805.90	\$239.89	\$5,997.35	\$42.80	\$0.00	\$1.78	\$44.58

(1) 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	\$0.00460
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

(2) Proposed Rates, Year 2

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	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kWh x	\$0.00486
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) Sch. 5-D-1
- (2) Base Distribution Demand and Energy per Attachment 12 Schedule 4-I, All other rates equal to Rate Year 1

Sch. 5-D-3
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

Hours Use: 200

Monthly Power kW		kWh		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	4,000	\$471.68	\$374.12	\$35.24	\$881.04	\$473.38	\$374.12	\$35.31	\$882.81	\$1.70	\$0.00	\$0.07	\$1.77	0.2%	0.0%	0.0%	0.2%
50	10,000	\$1,043.96	\$935.30	\$82.47	\$2,061.73	\$1,050.46	\$935.30	\$82.74	\$2,068.50	\$6.50	\$0.00	\$0.27	\$6.77	0.3%	0.0%	0.0%	0.3%
100	20,000	\$1,997.76	\$1,870.60	\$161.18	\$4,029.54	\$2,012.26	\$1,870.60	\$161.79	\$4,044.65	\$14.50	\$0.00	\$0.61	\$15.11	0.4%	0.0%	0.0%	0.4%
150	30,000	\$2,951.56	\$2,805.90	\$239.89	\$5,997.35	\$2,974.06	\$2,805.90	\$240.83	\$6,020.79	\$22.50	\$0.00	\$0.94	\$23.44	0.4%	0.0%	0.0%	0.4%

(1) Proposed Rates, Year 2

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	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kWh x	\$0.00486
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

(2) Proposed Rates, Year 3

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.90
		\$0.00
		\$0.00491
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

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

Sch. 5-D(1)-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 1

Hours Use: 300

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$518.62	\$561.00	\$44.98	\$1,124.60	\$547.18	\$561.18	\$46.18	\$1,154.54	\$28.56	\$0.18	\$1.20	\$29.94
50	15,000	\$1,157.86	\$1,402.50	\$106.68	\$2,667.04	\$1,228.96	\$1,402.95	\$109.66	\$2,741.57	\$71.10	\$0.45	\$2.98	\$74.53
100	30,000	\$2,223.26	\$2,805.00	\$209.51	\$5,237.77	\$2,365.26	\$2,805.90	\$215.47	\$5,386.63	\$142.00	\$0.90	\$5.96	\$148.86
150	45,000	\$3,288.66	\$4,207.50	\$312.34	\$7,808.50	\$3,501.56	\$4,208.85	\$321.27	\$8,031.68	\$212.90	\$1.35	\$8.93	\$223.18

(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	kW x	\$4.37
Transmission Energy Charge	\$0.01096	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$4.85	kW x	\$6.50
CapEx Factor	\$0.67	kW x	\$0.00
Base Distribution Energy Charge	\$0.00468	kW/h x	\$0.00460
Other Distribution Energy Charges	\$0.00344	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09350	kW/h x	\$0.09353

(1) Attachment 12 Worksheet 5, Page 4, Column (a)
(2) Attachment 12 Worksheet 5, Page 4, Column (b)

Sch. 5-D(1)-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 2

Hours Use: 300

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$547.18	\$561.18	\$46.18	\$1,154.54	\$551.24	\$561.18	\$46.35	\$1,158.77	\$4.06	\$0.00	\$0.17	\$4.23
50	15,000	\$1,228.96	\$1,402.95	\$109.66	\$2,741.57	\$1,242.86	\$1,402.95	\$110.24	\$2,756.05	\$13.90	\$0.00	\$0.58	\$14.48
100	30,000	\$2,365.26	\$2,805.90	\$215.47	\$5,386.63	\$2,395.56	\$2,805.90	\$216.73	\$5,418.19	\$30.30	\$0.00	\$1.26	\$31.56
150	45,000	\$3,501.56	\$4,208.85	\$321.27	\$8,031.68	\$3,548.26	\$4,208.85	\$323.21	\$8,080.32	\$46.70	\$0.00	\$1.94	\$48.64

(1) 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	\$0.00460
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

(2) Proposed Rates, Year 2

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	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kWh x	\$0.00486
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) Sch. 5-D(1)-1
(2) Base Distribution Demand and Energy per Attachment 12 Schedule 4-I, All other rates equal to Rate Year 1

Sch. 5-D(1)-3
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

Hours Use: 300

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$551.24	\$561.18	\$46.35	\$1,158.77	\$553.04	\$561.18	\$46.43	\$1,160.65	\$1.80	\$0.00	\$0.08	\$1.88
50	15,000	\$1,242.86	\$1,402.95	\$110.24	\$2,756.05	\$1,249.61	\$1,402.95	\$110.52	\$2,763.08	\$6.75	\$0.00	\$0.28	\$7.03
100	30,000	\$2,395.56	\$2,805.90	\$216.73	\$5,418.19	\$2,410.56	\$2,805.90	\$217.35	\$5,433.81	\$15.00	\$0.00	\$0.62	\$15.62
150	45,000	\$3,548.26	\$4,208.85	\$323.21	\$8,080.32	\$3,571.51	\$4,208.85	\$324.18	\$8,104.54	\$23.25	\$0.00	\$0.97	\$24.22

(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	\$0.00486		\$0.00491
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(1)-2
(2) Base Distribution Demand and Energy per Attachment 12 Schedule 4-I, All other rates equal to Rate Year 2

Sch. 5-D(2)-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 1

Hours Use: 400

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$594.74	\$748.00	\$55.95	\$1,398.69	\$626.22	\$748.24	\$57.27	\$1,431.73	\$31.48	\$0.24	\$1.32	\$33.04
50	20,000	\$1,348.16	\$1,870.00	\$134.09	\$3,352.25	\$1,426.56	\$1,870.60	\$137.38	\$3,434.54	\$78.40	\$0.60	\$3.29	\$82.29
100	40,000	\$2,603.86	\$3,740.00	\$264.33	\$6,608.19	\$2,760.46	\$3,741.20	\$270.90	\$6,772.56	\$156.60	\$1.20	\$6.57	\$164.37
150	60,000	\$3,859.56	\$5,610.00	\$394.57	\$9,864.13	\$4,094.36	\$5,611.80	\$404.42	\$10,110.58	\$234.80	\$1.80	\$9.85	\$246.45

(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	kW x	\$4.37
Transmission Energy Charge	\$0.01096	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$4.85	kW x	\$6.50
CapEx Factor	\$0.67	kW x	\$0.00
Base Distribution Energy Charge	\$0.00468	kW/h x	\$0.00460
Other Distribution Energy Charges	\$0.00344	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09350	kW/h x	\$0.09353

(1) Attachment 12 Worksheet 5, Page 4, Column (a)
(2) Attachment 12 Worksheet 5, Page 4, Column (b)

Sch. 5-D(2)-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 2

Hours Use: 400

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$626.22	\$748.24	\$57.27	\$1,431.73	\$630.80	\$748.24	\$57.46	\$1,436.50	\$4.58	\$0.00	\$0.19	\$4.77
50	20,000	\$1,426.56	\$1,870.60	\$137.38	\$3,434.54	\$1,441.76	\$1,870.60	\$138.02	\$3,450.38	\$15.20	\$0.00	\$0.64	\$15.84
100	40,000	\$2,760.46	\$3,741.20	\$270.90	\$6,772.56	\$2,793.36	\$3,741.20	\$272.27	\$6,806.83	\$32.90	\$0.00	\$1.37	\$34.27
150	60,000	\$4,094.36	\$5,611.80	\$404.42	\$10,110.58	\$4,144.96	\$5,611.80	\$406.53	\$10,163.29	\$50.60	\$0.00	\$2.11	\$52.71

(1) 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	\$0.00460
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

(2) Proposed Rates, Year 2

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	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kWh x	\$0.00486
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) Sch. 5-D(2)-1
(2) Base Distribution Demand and Energy per Attachment 12 Schedule 4-I, All other rates equal to Rate Year 1

Sch. 5-D(2)-3
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

Hours Use: 400

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$630.80	\$748.24	\$57.46	\$1,436.50	\$632.70	\$748.24	\$57.54	\$1,438.48	\$1.90	\$0.00	\$0.08	\$1.98
50	20,000	\$1,441.76	\$1,870.60	\$138.02	\$3,450.38	\$1,448.76	\$1,870.60	\$138.31	\$3,457.67	\$7.00	\$0.00	\$0.29	\$7.29
100	40,000	\$2,793.36	\$3,741.20	\$272.27	\$6,806.83	\$2,808.86	\$3,741.20	\$272.92	\$6,822.98	\$15.50	\$0.00	\$0.65	\$16.15
150	60,000	\$4,144.96	\$5,611.80	\$406.53	\$10,163.29	\$4,168.96	\$5,611.80	\$407.53	\$10,188.29	\$24.00	\$0.00	\$1.00	\$25.00

(1) Proposed Rates, Year 2

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	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kWh x	\$0.00486
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

(2) Proposed Rates, Year 3

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.90
		\$0.00
		\$0.00491
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

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

Sch. 5-D(3)-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 1

Hours Use: 500

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	10,000	\$670.86	\$935.00	\$66.91	\$1,672.77	\$705.26	\$935.30	\$68.36	\$1,708.92	\$34.40	\$0.30	\$1.45	\$36.15
50	25,000	\$1,538.46	\$2,337.50	\$161.50	\$4,037.46	\$1,624.16	\$2,338.25	\$165.10	\$4,127.51	\$85.70	\$0.75	\$3.60	\$90.05
100	50,000	\$2,984.46	\$4,675.00	\$319.14	\$7,978.60	\$3,155.66	\$4,676.50	\$326.34	\$8,158.50	\$171.20	\$1.50	\$7.20	\$179.90
150	75,000	\$4,430.46	\$7,012.50	\$476.79	\$11,919.75	\$4,687.16	\$7,014.75	\$487.58	\$12,189.49	\$256.70	\$2.25	\$10.79	\$269.74

(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	kW/h x	\$0.01096
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
CapEx Factor	kW x	\$0.67
Base Distribution Energy Charge	kW/h x	\$0.00468
Other Distribution Energy Charges	kW/h x	\$0.00344
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09350

(2) Proposed Rates, Year 1

	\$145.00
	\$11.85
	\$0.81
	\$4.37
	\$0.01097
	\$6.50
	\$0.00
	\$0.00460
	\$0.00496
	\$0.00057
	\$0.01154
	\$0.00688
	4%
	\$0.09353

Sch. 5-D(3)-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 2

Hours Use: 500

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	10,000	\$705.26	\$935.30	\$68.36	\$1,708.92	\$710.36	\$935.30	\$68.57	\$1,714.23	\$5.10	\$0.00	\$0.21	\$5.31
50	25,000	\$1,624.16	\$2,338.25	\$165.10	\$4,127.51	\$1,640.66	\$2,338.25	\$165.79	\$4,144.70	\$16.50	\$0.00	\$0.69	\$17.19
100	50,000	\$3,155.66	\$4,676.50	\$326.34	\$8,158.50	\$3,191.16	\$4,676.50	\$327.82	\$8,195.48	\$35.50	\$0.00	\$1.48	\$36.98
150	75,000	\$4,687.16	\$7,014.75	\$487.58	\$12,189.49	\$4,741.66	\$7,014.75	\$489.85	\$12,246.26	\$54.50	\$0.00	\$2.27	\$56.77

(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
Customer Charge	\$145.00		\$145.00
RE Growth Factor	\$11.85		\$11.85
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.37	kW x	\$4.37
Transmission Energy Charge	\$0.01097	kWh x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.50	kW x	\$6.75
CapEx Factor	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00460	kWh x	\$0.00486
Other Distribution Energy Charges	\$0.00496	kWh x	\$0.00496
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	\$0.09353	kWh x	\$0.09353

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

Sch. 5-D(3)-3
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

Hours Use: 500

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$			
										Delivery	SOS	GET	Total
20	10,000	\$710.36	\$935.30	\$68.57	\$1,714.23	\$712.36	\$935.30	\$68.65	\$1,716.31	\$2.00	\$0.00	\$0.08	\$2.08
50	25,000	\$1,640.66	\$2,338.25	\$165.79	\$4,144.70	\$1,647.91	\$2,338.25	\$166.09	\$4,152.25	\$7.25	\$0.00	\$0.30	\$7.55
100	50,000	\$3,191.16	\$4,676.50	\$327.82	\$8,195.48	\$3,207.16	\$4,676.50	\$328.49	\$8,212.15	\$16.00	\$0.00	\$0.67	\$16.67
150	75,000	\$4,741.66	\$7,014.75	\$489.85	\$12,246.26	\$4,766.41	\$7,014.75	\$490.88	\$12,272.04	\$24.75	\$0.00	\$1.03	\$25.78

(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	kW x	\$4.37
Transmission Energy Charge	\$0.01097	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75	kW x	\$6.90
CapEx Factor	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00486	kW/h x	\$0.00491
Other Distribution Energy Charges	\$0.00496	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09353	kW/h x	\$0.09353

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

Sch. 5-D(4)-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 1

Hours Use: 600

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		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	\$784.30	\$1,122.36	\$79.44	\$1,986.10	\$37.32	\$0.36	\$1.57	\$39.25
50	30,000	\$1,728.76	\$2,805.00	\$188.91	\$4,722.67	\$1,821.76	\$2,805.90	\$192.82	\$4,820.48	\$93.00	\$0.90	\$3.91	\$97.81
100	60,000	\$3,365.06	\$5,610.00	\$373.96	\$9,349.02	\$3,550.86	\$5,611.80	\$381.78	\$9,544.44	\$185.80	\$1.80	\$7.82	\$195.42
150	90,000	\$5,001.36	\$8,415.00	\$559.02	\$13,975.38	\$5,279.96	\$8,417.70	\$570.74	\$14,268.40	\$278.60	\$2.70	\$11.72	\$293.02

(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	kW/h x	\$0.01096
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
CapEx Factor	kW x	\$0.67
Base Distribution Energy Charge	kW/h x	\$0.00468
Other Distribution Energy Charges	kW/h x	\$0.00344
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09350

(2) Proposed Rates, Year 1

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.50
		\$0.00
		\$0.00460
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

Sch. 5-D(4)-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 2

Hours Use: 600

Monthly Power kW	kW/h	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	12,000	\$784.30	\$1,122.36	\$79.44	\$1,986.10	\$789.92	\$1,122.36	\$79.68	\$1,991.96	\$5.62	\$0.00	\$0.24	\$5.86
50	30,000	\$1,821.76	\$2,805.90	\$192.82	\$4,820.48	\$1,839.56	\$2,805.90	\$193.56	\$4,839.02	\$17.80	\$0.00	\$0.74	\$18.54
100	60,000	\$3,550.86	\$5,611.80	\$381.78	\$9,544.44	\$3,588.96	\$5,611.80	\$383.37	\$9,584.13	\$38.10	\$0.00	\$1.59	\$39.69
150	90,000	\$5,279.96	\$8,417.70	\$570.74	\$14,268.40	\$5,338.36	\$8,417.70	\$573.17	\$14,329.23	\$58.40	\$0.00	\$2.43	\$60.83

(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
Customer Charge	\$145.00		\$145.00
RE Growth Factor	\$11.85		\$11.85
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.37	kW x	\$4.37
Transmission Energy Charge	\$0.01097	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.50	kW x	\$6.75
CapEx Factor	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00460	kW/h x	\$0.00486
Other Distribution Energy Charges	\$0.00496	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09353	kW/h x	\$0.09353

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

Sch. 5-D(4)-3
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

Hours Use: 600

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	12,000	\$789.92	\$1,122.36	\$79.68	\$1,991.96	\$792.02	\$1,122.36	\$79.77	\$1,994.15	\$2.10	\$0.00	\$0.09	\$2.19
50	30,000	\$1,839.56	\$2,805.90	\$193.56	\$4,839.02	\$1,847.06	\$2,805.90	\$193.87	\$4,846.83	\$7.50	\$0.00	\$0.31	\$7.81
100	60,000	\$3,588.96	\$5,611.80	\$383.37	\$9,584.13	\$3,605.46	\$5,611.80	\$384.05	\$9,601.31	\$16.50	\$0.00	\$0.68	\$17.18
150	90,000	\$5,338.36	\$8,417.70	\$573.17	\$14,329.23	\$5,363.86	\$8,417.70	\$574.23	\$14,355.79	\$25.50	\$0.00	\$1.06	\$26.56

(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	kW/h 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	kW/h x	\$0.00486				\$0.00491			
Other Distribution Energy Charges	kW/h x	\$0.00496				\$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	\$0.00688				\$0.00688			
Gross Earnings Tax		4%				4%			
Standard Offer Charge	kW/h x	\$0.09353				\$0.09353			

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

Sch. 5-E-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 1

Hours Use: 200

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	GET	Total
200	40,000	\$3,419.07	\$2,576.00	\$249.79	\$6,244.86	\$3,702.36	\$2,577.20	\$261.65	\$6,541.21	\$283.29	\$1.20	\$11.86	\$296.35
750	150,000	\$12,737.17	\$9,660.00	\$933.22	\$23,330.39	\$13,310.86	\$9,664.50	\$957.31	\$23,932.67	\$573.69	\$4.50	\$24.09	\$602.28
1,000	200,000	\$16,972.67	\$12,880.00	\$1,243.86	\$31,096.53	\$17,678.36	\$12,886.00	\$1,273.52	\$31,837.88	\$705.69	\$6.00	\$29.66	\$741.35
1,500	300,000	\$25,443.67	\$19,320.00	\$1,865.15	\$46,628.82	\$26,413.36	\$19,329.00	\$1,905.93	\$47,648.29	\$969.69	\$9.00	\$40.78	\$1,019.47
2,500	500,000	\$42,385.67	\$32,200.00	\$3,107.74	\$77,693.41	\$43,883.36	\$32,215.00	\$3,170.77	\$79,269.13	\$1,497.69	\$15.00	\$63.03	\$1,575.72

(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		\$0.00411
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) Attachment 12 Worksheet 5, Page 5, Column (a)
(2) Attachment 12 Worksheet 5, Page 5, Column (b)

Sch. 5-E-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 2

Hours Use: 200

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	GET	SOS	Total
200	40,000	\$3,702.36	\$2,577.20	\$261.65	\$6,541.21	\$3,709.16	\$2,577.20	\$261.93	\$6,548.29	\$6.80	\$0.28	\$0.00	\$7.08
750	150,000	\$13,310.86	\$9,664.50	\$957.31	\$23,932.67	\$13,446.36	\$9,664.50	\$962.95	\$24,073.81	\$135.50	\$5.64	\$0.00	\$141.14
1,000	200,000	\$17,678.36	\$12,886.00	\$1,273.52	\$31,837.88	\$17,872.36	\$12,886.00	\$1,281.60	\$32,039.96	\$194.00	\$8.08	\$0.00	\$202.08
1,500	300,000	\$26,413.36	\$19,329.00	\$1,905.93	\$47,648.29	\$26,724.36	\$19,329.00	\$1,918.89	\$47,972.25	\$311.00	\$12.96	\$0.00	\$323.96
2,500	500,000	\$43,883.36	\$32,215.00	\$3,170.77	\$79,269.13	\$44,428.36	\$32,215.00	\$3,193.47	\$79,836.83	\$545.00	\$22.70	\$0.00	\$567.70

(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	\$0.00411		\$0.00428
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-1
(2) Base Distribution Demand and Energy per Attachment 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E-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, 200 Hours of Use, Rate Year 3

Hours Use: 200

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	40,000	\$3,709.16	\$2,577.20	\$261.93	\$6,548.29	\$3,712.76	\$2,577.20	\$262.08	\$6,552.04	\$3.60	\$0.00	\$0.15	\$3.75
750	150,000	\$13,446.36	\$9,664.50	\$962.95	\$24,073.81	\$13,514.86	\$9,664.50	\$965.81	\$24,145.17	\$68.50	\$0.00	\$2.86	\$71.36
1,000	200,000	\$17,872.36	\$12,886.00	\$1,281.60	\$32,039.96	\$17,970.36	\$12,886.00	\$1,285.68	\$32,142.04	\$98.00	\$0.00	\$4.08	\$102.08
1,500	300,000	\$26,724.36	\$19,329.00	\$1,918.89	\$47,972.25	\$26,881.36	\$19,329.00	\$1,925.43	\$48,135.79	\$157.00	\$0.00	\$6.54	\$163.54
2,500	500,000	\$44,428.36	\$32,215.00	\$3,193.47	\$79,836.83	\$44,703.36	\$32,215.00	\$3,204.93	\$80,123.29	\$275.00	\$0.00	\$11.46	\$286.46

(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	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.20		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00428		\$0.00437
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-2
(2) Base Distribution Demand and Energy per Attachment 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-E(1)-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, 300 Hours of Use, Rate Year 1

Hours Use: 300

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
		\$4,203.27	\$3,864.00	\$336.14	\$8,403.41	\$4,506.36	\$3,865.80	\$348.84	\$8,721.00				
200	60,000	\$15,677.92	\$14,490.00	\$1,257.00	\$31,424.92	\$16,325.86	\$14,496.75	\$1,284.28	\$32,106.89	\$647.94	\$6.75	\$27.28	\$681.97
750	225,000	\$20,893.67	\$19,320.00	\$1,675.57	\$41,889.24	\$21,698.36	\$19,329.00	\$1,709.47	\$42,736.83	\$804.69	\$9.00	\$33.90	\$847.59
1,000	300,000	\$31,325.17	\$28,980.00	\$2,512.72	\$62,817.89	\$32,443.36	\$28,993.50	\$2,559.87	\$63,996.73	\$1,118.19	\$13.50	\$47.15	\$1,178.84
1,500	450,000	\$52,188.17	\$48,300.00	\$4,187.01	\$104,675.18	\$53,933.36	\$48,322.50	\$4,260.66	\$106,516.52	\$1,745.19	\$22.50	\$73.65	\$1,841.34
2,500	750,000												

	(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	\$0.00411	
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) Attachment 12 Workpaper 5, Page 5, Column (a)
(2) Attachment 12 Workpaper 5, Page 5, Column (b)

Sch. 5-E(1)-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 2

Hours Use: 300

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	60,000	\$4,506.36	\$3,865.80	\$348.84	\$8,721.00	\$4,516.56	\$3,865.80	\$349.27	\$8,731.63	\$10.20	\$0.00	\$0.43	\$10.63
750	225,000	\$16,325.86	\$14,496.75	\$1,284.28	\$32,106.89	\$16,474.11	\$14,496.75	\$1,290.45	\$32,261.31	\$148.25	\$0.00	\$6.17	\$154.42
1,000	300,000	\$21,698.36	\$19,329.00	\$1,709.47	\$42,736.83	\$21,909.36	\$19,329.00	\$1,718.27	\$42,956.63	\$211.00	\$0.00	\$8.80	\$219.80
1,500	450,000	\$32,443.36	\$28,993.50	\$2,559.87	\$63,996.73	\$32,779.86	\$28,993.50	\$2,573.89	\$64,347.25	\$336.50	\$0.00	\$14.02	\$350.52
2,500	750,000	\$53,933.36	\$48,322.50	\$4,260.66	\$106,516.52	\$54,520.86	\$48,322.50	\$4,285.14	\$107,128.50	\$587.50	\$0.00	\$24.48	\$611.98

(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	\$0.00411		\$0.00428
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) E(1)-1

(2) Base Distribution Demand and Energy per Attachment 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	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	60,000	\$4,516.56	\$3,865.80	\$349.27	\$8,731.63	\$4,521.96	\$3,865.80	\$349.49	\$8,737.25	\$5.40	\$0.00	\$0.22	\$5.62
750	225,000	\$16,474.11	\$14,496.75	\$1,290.45	\$32,261.31	\$16,549.36	\$14,496.75	\$1,293.59	\$32,339.70	\$75.25	\$0.00	\$3.14	\$78.39
1,000	300,000	\$21,909.36	\$19,329.00	\$1,718.27	\$42,956.63	\$22,016.36	\$19,329.00	\$1,722.72	\$43,068.08	\$107.00	\$0.00	\$4.45	\$111.45
1,500	450,000	\$32,779.86	\$28,993.50	\$2,573.89	\$64,347.25	\$32,950.36	\$28,993.50	\$2,580.99	\$64,524.85	\$170.50	\$0.00	\$7.10	\$177.60
2,500	750,000	\$54,520.86	\$48,322.50	\$4,285.14	\$107,128.50	\$54,818.36	\$48,322.50	\$4,297.54	\$107,438.40	\$297.50	\$0.00	\$12.40	\$309.90

(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	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.30		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00428		\$0.00437
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(1)-2

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

Sch. 5-E(2)-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 1

Hours Use: 400

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
		\$	\$	\$	\$	\$	\$	\$	\$				
200	80,000	\$4,987.47	\$5,152.00	\$422.48	\$10,561.95	\$5,310.36	\$5,154.40	\$436.03	\$10,900.79	\$322.89	\$2.40	\$13.55	\$338.84
750	300,000	\$18,618.67	\$19,320.00	\$1,580.78	\$39,519.45	\$19,340.86	\$19,329.00	\$1,611.24	\$40,281.10	\$722.19	\$9.00	\$30.46	\$761.65
1,000	400,000	\$24,814.67	\$25,760.00	\$2,107.28	\$52,681.95	\$25,718.36	\$25,772.00	\$2,145.43	\$53,635.79	\$903.69	\$12.00	\$38.15	\$953.84
1,500	600,000	\$37,206.67	\$38,640.00	\$3,160.28	\$79,006.95	\$38,473.36	\$38,658.00	\$3,213.81	\$80,345.17	\$1,266.69	\$18.00	\$53.53	\$1,338.22
2,500	1,000,000	\$61,990.67	\$64,400.00	\$5,266.28	\$131,656.95	\$63,983.36	\$64,430.00	\$5,350.56	\$133,763.92	\$1,992.69	\$30.00	\$84.28	\$2,106.97

(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		\$0.00411
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) Attachment 12 Worksheet 5, Page 5, Column (a)
(2) Attachment 12 Worksheet 5, Page 5, Column (b)

Sch. 5-E(2)-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

Hours Use: 400

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	80,000	\$5,310.36	\$5,154.40	\$436.03	\$10,900.79	\$5,323.96	\$5,154.40	\$436.60	\$10,914.96	\$13.60	\$0.00	\$0.57	\$14.17
750	300,000	\$19,340.86	\$19,329.00	\$1,611.24	\$40,281.10	\$19,501.86	\$19,329.00	\$1,617.95	\$40,448.81	\$161.00	\$0.00	\$6.71	\$167.71
1,000	400,000	\$25,718.36	\$25,772.00	\$2,145.43	\$53,635.79	\$25,946.36	\$25,772.00	\$2,154.93	\$53,873.29	\$228.00	\$0.00	\$9.50	\$237.50
1,500	600,000	\$38,473.36	\$38,658.00	\$3,213.81	\$80,345.17	\$38,835.36	\$38,658.00	\$3,228.89	\$80,722.25	\$362.00	\$0.00	\$15.08	\$377.08
2,500	1,000,000	\$63,983.36	\$64,430.00	\$5,350.56	\$133,763.92	\$64,613.36	\$64,430.00	\$5,376.81	\$134,420.17	\$630.00	\$0.00	\$26.25	\$656.25

Customer Charge		(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
RE Growth Factor		\$1,100.00		\$1,100.00	
LIHEAP Charge		\$107.55		\$107.55	
Transmission Demand Charge	kW x	\$0.81		\$0.81	
Transmission Energy Charge	kWh x	\$4.43		\$4.43	
Base Distribution Demand Charge - > 200 kW	kWh x	\$0.01206		\$0.01206	
CapEx Factor - > 200 kW	kW x	\$5.00		\$5.20	
Base Distribution Energy Charge	kWh x	\$0.00		\$0.00	
Other Distribution Energy Charges	kWh x	\$0.00411		\$0.00428	
Transition Energy Charge	kWh x	\$0.00504		\$0.00504	
Energy Efficiency Program Charge	kWh x	\$0.00057		\$0.00057	
Renewable Energy Distribution Charge	kWh x	\$0.01154		\$0.01154	
Gross Earnings Tax		\$0.00688		\$0.00688	
Standard Offer Charge	kWh x	4%		4%	
		\$0.06443		\$0.06443	

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

Sch. 5-E(2)-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, 400 Hours of Use, Rate Year 3

Hours Use: 400

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	80,000	\$5,323.96	\$5,154.40	\$436.60	\$10,914.96	\$5,331.16	\$5,154.40	\$436.90	\$10,922.46	\$7.20	\$0.00	\$0.30	\$7.50
750	300,000	\$19,501.86	\$19,329.00	\$1,617.95	\$40,448.81	\$19,583.86	\$19,329.00	\$1,621.37	\$40,534.23	\$82.00	\$0.00	\$3.42	\$85.42
1,000	400,000	\$25,946.36	\$25,772.00	\$2,154.93	\$53,873.29	\$26,062.36	\$25,772.00	\$2,159.77	\$53,994.13	\$116.00	\$0.00	\$4.84	\$120.84
1,500	600,000	\$38,835.36	\$38,658.00	\$3,228.89	\$80,722.25	\$39,019.36	\$38,658.00	\$3,236.56	\$80,913.92	\$184.00	\$0.00	\$7.67	\$191.67
2,500	1,000,000	\$64,613.36	\$64,430.00	\$5,376.81	\$134,420.17	\$64,933.36	\$64,430.00	\$5,390.14	\$134,753.50	\$320.00	\$0.00	\$13.33	\$333.33

(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	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.20		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00428		\$0.00437
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(2)-2

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

Sch. 5-E(3)-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 1

Hours Use: 500

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
		\$	\$	\$	\$	\$	\$	\$	\$				
200	100,000	\$5,771.67	\$6,440.00	\$508.82	\$12,720.49	\$6,114.36	\$6,443.00	\$523.22	\$13,080.58	\$342.69	\$3.00	\$14.40	\$360.09
750	375,000	\$21,559.42	\$24,150.00	\$1,904.56	\$47,613.98	\$22,355.86	\$24,161.25	\$1,938.21	\$48,455.32	\$796.44	\$11.25	\$33.65	\$841.34
1,000	500,000	\$28,735.67	\$32,200.00	\$2,538.99	\$63,474.66	\$29,738.36	\$32,215.00	\$2,581.39	\$64,534.75	\$1,002.69	\$15.00	\$42.40	\$1,060.09
1,500	750,000	\$43,088.17	\$48,300.00	\$3,807.84	\$95,196.01	\$44,503.36	\$48,322.50	\$3,867.74	\$96,693.60	\$1,415.19	\$22.50	\$59.90	\$1,497.59
2,500	1,250,000	\$71,793.17	\$80,500.00	\$6,345.55	\$158,638.72	\$74,033.36	\$80,537.50	\$6,440.45	\$161,011.31	\$2,240.19	\$37.50	\$94.90	\$2,372.59

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket Nos. 4770/4780
Attachment 10
Schedule 5-E(3)-1
Page 1 of 1

Customer Charge	(1) Present Rates		(2) Proposed Rates, Year 1	
RE Growth Factor		\$825.00	\$1,100.00	
LIHEAP Charge		\$86.86	\$107.55	
Transmission Demand Charge	kW x	\$0.81	\$0.81	
Transmission Energy Charge	kWh x	\$4.69	\$4.43	
Base Distribution Demand Charge - > 200 kW	kWh x	\$0.01123	\$0.01206	
CapEx Factor - > 200 kW	kW x	\$3.70	\$5.00	
Base Distribution Energy Charge	kWh x	\$0.71	\$0.00	
Other Distribution Energy Charges	kWh x	\$0.00551	\$0.00411	
Transition Energy Charge	kWh x	\$0.00349	\$0.00504	
Energy Efficiency Program Charge	kWh x	\$0.00057	\$0.00057	
Renewable Energy Distribution Charge	kWh x	\$0.01154	\$0.01154	
Gross Earnings Tax		\$0.00687	\$0.00688	
Standard Offer Charge	kWh x	4%	4%	
		\$0.06440	\$0.06443	

- (1) Attachment 12 Worksheet 5, Page 5, Column (a)
(2) Attachment 12 Worksheet 5, Page 5, Column (b)

Sch. 5-E(3)-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 2

Hours Use: 500

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	100,000	\$6,114.36	\$6,443.00	\$523.22	\$13,080.58	\$6,131.36	\$6,443.00	\$523.93	\$13,098.29	\$17.00	\$0.00	\$0.71	\$17.71
750	375,000	\$22,355.86	\$24,161.25	\$1,938.21	\$48,455.32	\$22,529.61	\$24,161.25	\$1,945.45	\$48,636.31	\$173.75	\$0.00	\$7.24	\$180.99
1,000	500,000	\$29,738.36	\$32,215.00	\$2,581.39	\$64,534.75	\$29,983.36	\$32,215.00	\$2,591.60	\$64,789.96	\$245.00	\$0.00	\$10.21	\$255.21
1,500	750,000	\$44,503.36	\$48,322.50	\$3,867.74	\$96,693.60	\$44,890.86	\$48,322.50	\$3,883.89	\$97,097.25	\$387.50	\$0.00	\$16.15	\$403.65
2,500	1,250,000	\$74,033.36	\$80,537.50	\$6,440.45	\$161,011.31	\$74,705.86	\$80,537.50	\$6,468.47	\$161,711.83	\$672.50	\$0.00	\$28.02	\$700.52

(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	\$0.00411		\$0.00428
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 Attachment 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(3)-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, 500 Hours of Use, Rate Year 3

Hours Use: 500

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	100,000	\$6,131.36	\$6,443.00	\$523.93	\$13,098.29	\$6,140.36	\$6,443.00	\$524.31	\$13,107.67	\$9.00	\$0.00	\$0.38	\$9.38
750	375,000	\$22,529.61	\$24,161.25	\$1,945.45	\$48,636.31	\$22,618.36	\$24,161.25	\$1,949.15	\$48,728.76	\$88.75	\$0.00	\$3.70	\$92.45
1,000	500,000	\$29,983.36	\$32,215.00	\$2,591.60	\$64,789.96	\$30,108.36	\$32,215.00	\$2,596.81	\$64,920.17	\$125.00	\$0.00	\$5.21	\$130.21
1,500	750,000	\$44,890.86	\$48,322.50	\$3,883.89	\$97,097.25	\$45,088.36	\$48,322.50	\$3,892.12	\$97,302.98	\$197.50	\$0.00	\$8.23	\$205.73
2,500	1,250,000	\$74,705.86	\$80,537.50	\$6,468.47	\$161,711.83	\$75,048.36	\$80,537.50	\$6,482.74	\$162,068.60	\$342.50	\$0.00	\$14.27	\$356.77

(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	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.30		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00428		\$0.00437
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)-2

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

Sch. 5-E(4)-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 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	\$		% of Total Bill	
									Delivery	SOS	GET	Total
200 120,000	\$6,555.87	\$7,728.00	\$595.16	\$14,879.03	\$6,918.36	\$7,731.60	\$610.42	\$15,260.38	\$362.49	\$3.60	\$15.26	\$381.35
750 450,000	\$24,500.17	\$28,980.00	\$2,228.34	\$55,708.51	\$25,370.86	\$28,993.50	\$2,265.18	\$56,629.54	\$870.69	\$13.50	\$36.84	\$921.03
1,000 600,000	\$32,656.67	\$38,640.00	\$2,970.69	\$74,267.36	\$33,758.36	\$38,658.00	\$3,017.35	\$75,433.71	\$1,101.69	\$18.00	\$46.66	\$1,166.35
1,500 900,000	\$48,969.67	\$57,960.00	\$4,455.40	\$111,385.07	\$50,533.36	\$57,987.00	\$4,521.68	\$113,042.04	\$1,563.69	\$27.00	\$66.28	\$1,656.97
2,500 1,500,000	\$81,595.67	\$96,600.00	\$7,424.82	\$185,620.49	\$84,083.36	\$96,645.00	\$7,530.35	\$188,258.71	\$2,487.69	\$45.00	\$105.53	\$2,638.22

(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	kW x		\$5.00
CapEx Factor - > 200 kW	kW x		\$0.00
Base Distribution Energy Charge	kWh x		\$0.00411
Other Distribution Energy Charges	kWh x		\$0.00504
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		\$0.06443

- (1) Attachment 12 Worksheet 5, Page 5, Column (a)
(2) Attachment 12 Worksheet 5, Page 5, Column (b)

Sch. 5-E(4)-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 2

Hours Use: 600

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	120,000	\$6,918.36	\$7,731.60	\$610.42	\$15,260.38	\$6,938.76	\$7,731.60	\$611.27	\$15,281.63	\$20.40	\$0.00	\$0.85	\$21.25
750	450,000	\$25,370.86	\$28,993.50	\$2,265.18	\$56,629.54	\$25,557.36	\$28,993.50	\$2,272.95	\$56,823.81	\$186.50	\$0.00	\$7.77	\$194.27
1,000	600,000	\$33,758.36	\$38,658.00	\$3,017.35	\$75,433.71	\$34,020.36	\$38,658.00	\$3,028.27	\$75,706.63	\$262.00	\$0.00	\$10.92	\$272.92
1,500	900,000	\$50,533.36	\$57,987.00	\$4,521.68	\$113,042.04	\$50,946.36	\$57,987.00	\$4,538.89	\$113,472.25	\$413.00	\$0.00	\$17.21	\$430.21
2,500	1,500,000	\$84,083.36	\$96,645.00	\$7,530.35	\$188,258.71	\$84,798.36	\$96,645.00	\$7,560.14	\$189,003.50	\$715.00	\$0.00	\$29.79	\$744.79

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket Nos. 4770/4780
Attachment 10
Schedule 5-E(4)-2
Page 1 of 1

(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	\$5.20		\$5.20
CapEx Factor - > 200 kW	\$0.00		\$0.00
Base Distribution Energy Charge	\$0.00411		\$0.00428
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 Attachment 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(4)-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, 600 Hours of Use, Rate Year 3

Hours Use: 600

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	120,000	\$6,938.76	\$7,731.60	\$611.27	\$15,281.63	\$6,949.56	\$7,731.60	\$611.72	\$15,292.88	\$10.80	\$0.00	\$0.45	\$11.25
750	450,000	\$25,557.36	\$28,993.50	\$2,272.95	\$56,823.81	\$25,652.86	\$28,993.50	\$2,276.93	\$56,923.29	\$95.50	\$0.00	\$3.98	\$99.48
1,000	600,000	\$34,020.36	\$38,658.00	\$3,028.27	\$75,706.63	\$34,154.36	\$38,658.00	\$3,033.85	\$75,846.21	\$134.00	\$0.00	\$5.58	\$139.58
1,500	900,000	\$50,946.36	\$57,987.00	\$4,538.89	\$113,472.25	\$51,157.36	\$57,987.00	\$4,547.68	\$113,692.04	\$211.00	\$0.00	\$8.79	\$219.79
2,500	1,500,000	\$84,798.36	\$96,645.00	\$7,560.14	\$189,003.50	\$85,163.36	\$96,645.00	\$7,575.35	\$189,383.71	\$365.00	\$0.00	\$15.21	\$380.21

(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	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.20		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00428		\$0.00437
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(4)-2

(2) Base Distribution Demand and Energy per Attachment 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	G-62 Rates Effective November 1, 2017				G-32 Proposed Rates, Year 1				Increase (Decrease)			
	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	\$253,482	\$283,077	\$22,357	\$558,916	\$12,477	\$132	\$525	\$13,134
14,888 7,689,290	\$412,420	\$495,190	\$37,817	\$945,427	\$449,708	\$495,421	\$39,380	\$984,510	\$37,288	\$231	\$1,563	\$39,082
11,828 6,040,116	\$328,996	\$388,983	\$29,916	\$747,895	\$354,554	\$389,165	\$30,988	\$774,707	\$25,559	\$181	\$1,073	\$26,813
10,615 5,313,608	\$293,237	\$342,196	\$26,476	\$661,910	\$313,919	\$342,356	\$27,345	\$683,619	\$20,681	\$159	\$868	\$21,709
7,618 3,433,890	\$87,274	\$22,147	\$4,559	\$113,980	\$85,866	\$22,157	\$4,501	\$112,524	(\$1,409)	\$10	(\$58)	(\$1,457)
6,906 3,830,594	\$211,231	\$246,690	\$19,080	\$477,001	\$219,326	\$246,805	\$19,422	\$485,553	\$8,095	\$115	\$342	\$8,552
6,060 1,989,712	\$136,862	\$128,137	\$11,042	\$276,041	\$137,336	\$128,197	\$11,064	\$276,597	\$474	\$60	\$22	\$556
4,771 2,449,635	\$144,490	\$157,756	\$12,594	\$314,840	\$143,672	\$157,830	\$12,563	\$314,064	(\$818)	\$73	(\$31)	(\$776)
3,375 1,481,599	\$98,442	\$95,415	\$8,077	\$201,935	\$91,592	\$95,459	\$7,794	\$194,845	(\$6,851)	\$44	(\$284)	(\$7,090)
2,915 933,454	\$74,785	\$60,114	\$5,621	\$140,520	\$65,223	\$60,142	\$5,224	\$130,589	(\$9,562)	\$28	(\$397)	(\$9,931)
2,504 1,296,338	\$85,224	\$83,484	\$7,030	\$175,738	\$75,934	\$83,523	\$6,644	\$166,101	(\$9,291)	\$39	(\$385)	(\$9,637)
448 178,298	\$28,800	\$11,482	\$1,678	\$41,961	\$11,596	\$11,488	\$962	\$24,046	(\$17,204)	\$5	(\$717)	(\$17,915)
154 34,286	\$21,325	\$2,208	\$981	\$24,514	\$3,042	\$2,209	\$219	\$5,469	(\$18,284)	\$1	(\$762)	(\$19,044)

G-32

(2) 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	\$5.00
O&M kW Charge	\$0.00
CapEx Factor - > 200 kW	\$0.00
Base Distribution Energy Charge	\$0.00411
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

G-62

(1) Present Rates

Customer Charge	\$17,000.00
RE Growth Factor	\$1,928.08
LIHEAP Charge	\$0.81
Transmission Demand Charge	\$3.40
Transmission Energy Charge	\$0.01524
Base Distribution Demand Charge - > 200 kW	\$2.99
O&M kW Charge	\$0.36
CapEx Factor - > 200 kW	\$0.55
Base Distribution Energy Charge	\$0.00
Other Distribution Energy Charges	\$0.00282
Transition Energy Charge	\$0.00057
Energy Efficiency Program Charge	\$0.01154
Renewable Energy Distribution Charge	\$0.00687
Gross Earnings Tax	4%
Standard Offer Charge	\$0.06440

- (1) Attachment 12 Worksheet 5, Page 6, Column (a)
(2) Attachment 12 Worksheet 5, Page 6, Column (b)

The Narraigesett Electric Company Streetlights Annual Bill Impacts																		
Luminaire/ Standard Type	Lumens Description	Annual kWh	Current Lum./Std. Price	RE Charge	Per kWh \$0.16361	Year 1			Year 1 Annual Impact %	Year 2 Proposed Lum./Std. Price	Year 2			Year 2 v Year 1 Annual Impact %	Year 3 Proposed Lum./Std. Price	Year 3 v		
						Proposed Lum./Std. Price	Proposed Annual Bill	Year 1 Annual Impact			Year 2 Proposed Annual Bill	Year 2 Proposed Lum./Std. Price	Year 2 Proposed Annual Bill			Year 3 Proposed Annual Bill	Year 3 v Year 2 Annual Impact	
Incand- descent	LUM INC RWW 105W	443	\$77.43	\$4.68	\$154.59	\$80.62	\$152.18	(\$2.41)	(1.6%)	\$82.85	\$154.41	\$2.23	\$83.94	\$155.50	\$1.09	0.7%		
	LUM INC RWW 205W (S-14 Only)	860	\$77.43	\$4.68	\$222.81	\$80.62	\$215.13	(\$7.69)	(3.5%)	\$82.85	\$217.36	\$2.23	\$83.94	\$218.45	\$1.09	0.5%		
Vapor	LUM MV RWW 100W	543	\$78.06	\$4.68	\$171.58	\$84.61	\$171.26	(\$0.32)	(0.2%)	\$86.95	\$173.60	\$2.34	\$88.09	\$174.74	\$1.14	0.7%		
	LUM MV RWW 175W	881	\$78.06	\$4.68	\$226.88	\$84.61	\$222.29	(\$4.59)	(2.0%)	\$86.95	\$224.63	\$2.34	\$88.09	\$225.77	\$1.14	0.5%		
	LUM MV RWW 250W (S-14 Only)	1,282	\$120.39	\$4.68	\$334.82	\$130.70	\$335.91	\$1.09	0.3%	\$141.51	\$339.72	\$3.81	\$143.37	\$341.58	\$1.86	0.5%		
	LUM MV RWW 400W	1,991	\$163.46	\$4.68	\$493.89	\$197.33	\$495.57	\$1.68	0.3%	\$195.60	\$500.84	\$5.27	\$198.17	\$503.41	\$2.57	0.5%		
	LUM MV RWW 1000W	4,572	\$163.46	\$4.68	\$916.16	\$190.33	\$885.20	(\$30.97)	(3.4%)	\$195.60	\$890.47	\$5.27	\$198.17	\$893.04	\$2.57	0.6%		
	LUM MV FLD 400W	1,991	\$181.37	\$4.68	\$511.80	\$218.06	\$523.30	\$11.50	2.2%	\$224.09	\$529.33	\$6.03	\$227.04	\$532.28	\$2.95	0.3%		
	LUM MV FLD 1000W	4,572	\$181.37	\$4.68	\$934.07	\$218.06	\$912.93	(\$21.15)	(2.3%)	\$224.09	\$918.96	\$6.03	\$227.04	\$921.91	\$2.95	0.3%		
	LUM MV POST 175W (S-14 Only)	881	\$156.80	\$4.68	\$305.62	\$162.93	\$306.61	(\$5.01)	(1.6%)	\$167.44	\$305.12	\$4.51	\$169.64	\$307.32	\$2.20	0.7%		
	Streetlights	LUM HPS RWW 50W	255	\$77.43	\$4.68	\$123.83	\$80.62	\$123.79	(\$0.04)	(0.0%)	\$82.85	\$126.02	\$2.23	\$84.92	\$127.11	\$1.09	0.9%	
		LUM HPS RWW 70W	359	\$77.43	\$4.68	\$140.33	\$80.62	\$140.44	\$0.12	0.1%	\$82.85	\$142.69	\$2.23	\$84.92	\$143.79	\$1.10	0.8%	
LUM HPS RWW 100W		493	\$78.06	\$4.68	\$163.40	\$84.61	\$163.71	\$0.31	0.2%	\$86.95	\$166.05	\$2.34	\$88.09	\$167.19	\$1.14	0.7%		
LUM HPS RWW 150W		722	\$78.58	\$4.68	\$201.39	\$88.37	\$202.04	\$0.66	0.3%	\$90.81	\$204.48	\$2.44	\$92.00	\$205.67	\$1.19	0.6%		
LUM HPS RWW 250W		1,269	\$120.39	\$4.68	\$332.69	\$137.70	\$333.95	\$1.26	0.4%	\$141.51	\$337.76	\$3.81	\$143.37	\$339.62	\$1.86	0.6%		
LUM HPS RWW 400W		1,962	\$163.46	\$4.68	\$489.14	\$190.33	\$491.19	\$2.05	0.4%	\$195.60	\$496.46	\$5.27	\$198.17	\$499.03	\$2.57	0.5%		
WALL_HPS 250W 24 HR		2,663	\$172.21	\$4.68	\$612.58	\$208.95	\$615.64	\$3.05	0.5%	\$214.73	\$621.42	\$5.78	\$217.55	\$624.24	\$2.82	0.5%		
LUM HPS FLD 250W		1,269	\$146.11	\$4.68	\$358.41	\$163.28	\$359.53	\$1.12	0.3%	\$167.80	\$364.05	\$4.52	\$170.01	\$366.26	\$2.21	0.6%		
LUM HPS FLD 400W		2,663	\$181.37	\$4.68	\$621.74	\$218.06	\$624.75	\$3.00	0.5%	\$224.09	\$630.78	\$6.03	\$227.04	\$633.73	\$2.95	0.5%		
LUM HPS POST 50W		255	\$155.49	\$4.68	\$201.89	\$158.26	\$201.43	(\$0.46)	(0.2%)	\$162.64	\$205.81	\$4.38	\$164.78	\$207.95	\$2.14	1.0%		
High Pressure Sodium	LUM HPS POST 100W	493	\$156.80	\$4.68	\$242.14	\$162.93	\$242.03	(\$0.11)	(0.0%)	\$167.44	\$246.54	\$4.51	\$169.64	\$248.74	\$2.20	0.9%		
	LUM HPS REC 100W-C1	493	\$98.99	\$4.68	\$184.33	\$105.43	\$184.53	\$0.20	0.1%	\$108.34	\$187.44	\$2.91	\$109.76	\$188.86	\$1.42	0.8%		
Metal Halide	LUM MH FLD 100W	1,883	\$181.37	\$4.68	\$494.13	\$207.03	\$495.97	\$1.84	0.4%	\$212.76	\$501.70	\$5.73	\$215.56	\$504.50	\$2.80	0.6%		
	LUM MH FLD 400W	26	\$181.37	\$4.68	\$922.62	\$244.07	\$928.37	\$5.75	0.6%	\$250.82	\$935.12	\$6.73	\$254.12	\$938.42	\$3.30	0.4%		
LED Emitting	LED RWW 20W	88	\$90.61	\$4.68	\$109.69	\$35.13	\$153.09	\$43.41	39.6%	\$138.87	\$156.83	\$3.74	\$140.70	\$158.66	\$1.83	1.2%		
	LED RWW 30W	130	\$89.77	\$4.68	\$115.72	\$36.66	\$160.96	\$45.25	39.1%	\$140.44	\$164.74	\$3.78	\$142.29	\$166.59	\$1.85	1.1%		
	LED RWW 60W	255	\$99.15	\$4.68	\$145.55	\$43.44	\$186.61	\$41.06	28.2%	\$174.71	\$190.58	\$3.97	\$179.52	\$197.52	\$1.94	1.0%		
Light Diode	LED RWW 140W	589	\$155.03	\$4.68	\$256.08	\$175.78	\$269.38	\$13.30	5.2%	\$180.64	\$274.24	\$4.96	\$183.02	\$276.62	\$2.38	0.9%		
	LED RWW 275W	1,153	\$198.27	\$4.68	\$391.59	\$239.02	\$417.76	\$26.16	6.7%	\$246.63	\$424.37	\$6.61	\$248.86	\$427.60	\$3.23	0.8%		
	LED POST Top 60W	255	\$147.69	\$4.68	\$194.09	\$200.77	\$243.94	\$49.85	25.7%	\$206.32	\$249.49	\$5.55	\$209.03	\$252.20	\$2.71	1.1%		
Temporary Turn-Off	LUM MV RWW 105W TT	36	N/A	\$46.46	\$4.68	\$51.14	\$43.14	\$47.82	(\$3.32)	\$44.33	\$49.01	\$1.19	\$44.91	\$49.59	\$0.58	1.2%		
	LUM MV RWW 400W TT	37	N/A	\$98.08	\$4.68	\$102.76	\$101.00	\$105.68	\$2.92	\$103.79	\$108.47	\$2.19	\$105.15	\$109.83	\$1.36	1.3%		
	LUM HPS RWW 70W TT	38	N/A	\$46.46	\$4.68	\$51.14	\$43.14	\$47.82	(\$3.32)	\$44.33	\$49.01	\$1.19	\$44.91	\$49.59	\$0.58	1.2%		
Temporary Turn-Off	LUM HPS RWW 100W TT	39	N/A	\$46.15	\$4.68	\$50.83	\$43.65	\$48.33	(\$2.50)	\$44.85	\$49.53	\$1.20	\$45.44	\$50.12	\$0.59	1.2%		
	LUM HPS RWW 100W TT	40	N/A	\$46.84	\$4.68	\$51.52	\$45.28	\$49.96	(\$1.56)	\$46.53	\$51.21	\$1.25	\$47.14	\$51.82	\$0.61	1.2%		
	LUM HPS RWW 250W TT	41	N/A	\$72.23	\$4.68	\$76.91	\$76.91	\$78.37	\$1.46	\$75.73	\$80.41	\$2.04	\$76.72	\$81.40	\$0.99	1.2%		
	LUM HPS RWW 400W TT	42	N/A	\$98.08	\$4.68	\$102.76	\$101.00	\$105.64	\$3.78	\$104.68	\$109.36	\$2.82	\$106.05	\$110.73	\$1.37	1.3%		
	LUM HPS POST 100W TT	43	N/A	\$94.08	\$4.68	\$98.76	\$87.20	\$91.88	(\$6.88)	\$89.61	\$94.29	\$2.41	\$90.79	\$95.47	\$1.18	1.3%		
	LUM HPS POST 250W TT	44	N/A	\$87.67	\$4.68	\$92.35	\$87.38	\$92.06	(\$0.29)	\$89.79	\$94.47	\$2.41	\$90.97	\$95.65	\$1.18	1.2%		
	LUM HPS FLD 400W TT	45	N/A	\$108.82	\$4.68	\$113.50	\$116.70	\$121.38	\$7.88	\$119.93	\$124.61	\$3.23	\$121.51	\$126.19	\$1.58	1.3%		
	LUM MH FLD 400W TT	46	N/A	\$108.82	\$4.68	\$113.50	\$110.80	\$115.48	\$1.98	\$113.86	\$118.54	\$3.06	\$115.36	\$120.04	\$1.50	1.3%		

The Narragansett Electric Company
Streetslights 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 3 v Year 2 Annual Impact
					Year 1 Proposed Lum / Std Price	Year 1 Proposed Annual Bill	Year 2 Proposed Lum / Std Price	Year 2 Proposed Annual Bill	Year 3 Proposed Lum / Std Price	Year 3 Proposed Annual Bill	Year 3 v Year 2 Annual Impact		
Standards	48 POLE-WOOD		\$133.71		\$132.99	\$132.99	\$136.67	\$136.67	\$138.47	\$138.47	\$1.80	1.3%	
	49 POLE FIBER PT EMB <25' w/out foundation		\$260.22		\$258.82	\$258.82	\$265.98	\$265.98	\$269.48	\$269.48	\$3.50	1.3%	
	50 POLE FIBER RWY <25' w/ foundation		\$424.14		\$421.87	\$421.87	\$433.55	\$433.55	\$439.26	\$439.26	\$5.71	1.3%	
	51 POLE FIBER RWY => 25' w/ foundation		\$473.53		\$470.99	\$470.99	\$484.03	\$484.03	\$490.40	\$490.40	\$6.37	1.3%	
	52 POLE METAL => 25FT (with foundation)		\$484.72		\$482.13	\$482.13	\$495.48	\$495.48	\$502.00	\$502.00	\$6.52	1.3%	
53 POLE METAL EMBEDDED (S-14 Only)		\$405.16		\$402.99	\$402.99	\$414.14	\$414.14	\$419.59	\$419.59	\$5.45	1.3%		
S-06 (Decorative) Luminaire	DEC HPS WL 100W	493	\$325.30	\$4.68	\$261.47	\$340.57	\$268.71	\$347.81	\$272.25	\$351.35	\$3.54	1.0%	
S-06 Standards	DEC VILL PT/FDN		\$566.70	\$4.68	\$344.10	\$348.78	\$353.62	\$358.30	\$358.28	\$362.96	\$4.66	1.3%	
	DEC WASH PT/FDN		\$575.78	\$4.68	\$455.02	\$459.70	\$467.62	\$472.30	\$473.78	\$478.46	\$6.16	1.3%	
S-5 Energy Rate	Includes all rate components				\$0.18695	\$0.00320	\$0.18794	\$0.00099	\$0.18842	\$0.00048	0.3%		

Includes all rate components

- (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 Attachment 12, Worksheet 5 Page 7, Column (a)
Column (b) x per kWh rate + Column (c) + Column (d)
S-5 Energy Rate per Attachment 12, Worksheet 5, Page 8 Column (a)
(f) Attachment 9 Schedule 4-J
(h) per kWh rate per Attachment 12, Worksheet 5 Page 7, Column (b)
S-5 Energy Rate per Attachment 12, Worksheet 5, Page 8 Column (b)
(i) Column (f) / Column (e)

Attachment 11

Narragansett Electric Streetlight Replacement Cost Study

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 11

Workpaper 4

**Street and Area Lighting Replacement Cost Study
for
Decorative and Light Emitting Diode (LED) Lighting**

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 11

Workpaper 4

Index

	Page
Summary of Luminaire and Standard Cost	1
Allocation of O&M	2
Lamp Replacement Cost	3
Carrying Charge per Unit	4
Annual Carrying Charge	5
A&G Expense	6
Labor Overhead, Materials Overhead, Engineering Overheads, and Transportation/Equipment Costs	7
Materials Purchase Price as of November 2017	8
Replacement Cost Study	9 - 31

The Narragansett Electric Company
Street and Area Lighting Replacement Cost Study
Summary of Luminaire and Standard Cost

<u>Luminaire/Pole Description</u>	<u>Lumen Size</u>	<u>Input Wattage</u> (KW)	<u>Burning</u> <u>Hours</u> (Annual)	<u>Annual kWh</u> (Including Photo Cell)	<u>Annual Lamp</u> <u>Replacement</u> <u>Cost</u> (Materials)	<u>Annual Photo</u> <u>Cell</u> <u>Replacement</u> (Material)	<u>Annual Labor</u> <u>& Equipment</u> <u>Cost</u>	<u>Allocation of</u> <u>O&M</u>	<u>Allocation of</u> <u>Administrative &</u> <u>General</u>	<u>Total O&M</u>	<u>Carrying Charge</u>	<u>Total Cost</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Luminaires:</u>												
(1) DEC HPS TR 50W	4,000	0.06107784	4,175	257	\$1.19	\$0.51	\$18.45	\$9.37	\$25.30	\$54.82	\$102.26	\$157.08
(2) DEC HPS TR 100W	9,600	0.11808383	4,175	495	\$1.19	\$0.51	\$18.45	\$18.04	\$25.30	\$63.49	\$102.49	\$165.98
(3) DEC HPS AG 50W	4,000	0.06107784	4,175	257	\$1.19	\$0.51	\$18.45	\$9.37	\$25.30	\$54.82	\$170.89	\$225.71
(4) DEC HPS AG 100W	9,600	0.11808383	4,175	495	\$1.19	\$0.51	\$18.45	\$18.04	\$25.30	\$63.49	\$162.91	\$226.40
(5) DEC HPS WL 50W	4,000	0.06107784	4,175	257	\$1.19	\$0.51	\$18.45	\$9.37	\$25.30	\$54.82	\$194.83	\$249.65
(6) DEC HPS WL 100W	9,600	0.11808383	4,175	495	\$1.19	\$0.51	\$18.45	\$18.04	\$25.30	\$63.49	\$197.98	\$261.47
(7) DEC HPS TR-TW 50W	4,000	0.12215569	4,175	512	\$2.39	\$0.51	\$19.65	\$18.66	\$26.95	\$68.16	\$281.33	\$349.49
(8) DEC HPS TR-TW 100W	9,600	0.23616766	4,175	988	\$2.39	\$0.51	\$19.65	\$36.00	\$26.95	\$85.50	\$281.78	\$367.28
(9) DEC HPS AG-TW 50W	4,000	0.12215569	4,175	512	\$2.39	\$0.51	\$19.65	\$18.66	\$26.95	\$68.16	\$418.58	\$486.74
(10) DEC HPS AG-TW 100W	9,600	0.23616766	4,175	988	\$2.39	\$0.51	\$19.65	\$36.00	\$26.95	\$85.50	\$402.63	\$488.13
(11) DEC HPS WL-TW 50W	4,000	0.12215569	4,175	512	\$2.39	\$0.51	\$19.65	\$18.66	\$26.95	\$68.16	\$466.46	\$534.62
(12) DEC HPS WL-TW 100W	9,600	0.23616766	4,175	988	\$2.39	\$0.51	\$19.65	\$36.00	\$26.95	\$85.50	\$472.76	\$558.26
(13) LED RWY 20W	2,000	0.02107784	4,175	90	\$0.00	\$0.00	\$10.80	\$3.28	\$14.81	\$28.89	\$106.24	\$135.13
(14) LED RWY 30W	3,300	0.03113772	4,175	132	\$0.00	\$0.00	\$10.80	\$4.81	\$14.81	\$30.42	\$106.24	\$136.66
(15) LED RWY 60W	5,000	0.06107784	4,175	257	\$0.00	\$0.00	\$10.80	\$9.37	\$14.81	\$34.98	\$108.46	\$143.44
(16) LED RWY 140W	9,900	0.14107784	4,175	591	\$0.00	\$0.00	\$10.80	\$21.54	\$14.81	\$47.15	\$128.63	\$175.78
(17) LED RWY 275W	25,000	0.27616766	4,175	1,155	\$0.00	\$0.00	\$10.80	\$42.09	\$14.81	\$67.70	\$171.32	\$239.02
(18) LED Post Top 60W	5,000	0.06107784	4,175	257	\$0.00	\$0.00	\$10.80	\$9.37	\$14.81	\$34.98	\$165.79	\$200.77
(19) DEC LED TW Post Top 60W	5,000	0.12215569	4,175	512	\$0.00	\$0.00	\$10.80	\$18.66	\$14.81	\$44.27	\$382.43	\$426.70
<u>Poles:</u>												
(20) DEC VILL PT/FDN	-	-	-	-	-	-	-	-	-	\$0.00	\$344.10	\$344.10
(21) DEC WASH PT/FDN	-	-	-	-	-	-	-	-	-	\$0.00	\$455.02	\$455.02

(a) streetlight standards

(b) per Page 2, Column (c)

(c) per Page 2, Line (4)

(d) Column (b) x Column (c), rounded to zero decimal places, plus Photo Cell annual kWhs on Page 2, Column (e)

(e) per Page 3, Column (e)

(f) per Page 3, Column (e)

(g) luminaire annual labor & equipment cost per page 3, Column (g) + photo cell annual labor & equipment cost per page 3, Column (g)

(h) per Page 2, Column (h)

(i) luminaire annual A&G expense per page 3, Column (j) + photo cell annual A&G expense per page 3, Column (j)

(j) Sum of Columns (e) through (i)

(k) per Page 4, Column (c)

(l) Column (j) + Column (k)

The Narragansett Electric Company
Allocation of O&M

SECTION I: Calculation of Photo Cell Annual kWh

(1) Total Annual Days	365
(2) 24 Burning Hours per Day	24
(3) Burning Hours for WALL HPS 250W 24 HR	8,760
(4) Fisher-Pierce Burning Hour Study/Luminaire Burning Hours for All Other Luminaires	4,175
(5) Photo Cell Burning Hours	4,585
(6) Wattage	0.0005
(7) Photocell Annual kWhs (all luminaires)	2

SECTION II: Calculation of Luminaire kWhs and O&M Cost per Luminaire

Luminaire Description (a)	Annual Burning Hours (b)	Wattage (c)	Luminaire Annual kWh (d)	Photo Cell Annual kWh (e)	Total Annual kWh (f)	O&M Cost Cost per kWh (g)	O&M Cost per Unit (h)
(8) DEC HPS TR 50W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(9) DEC HPS TR 100W	4,175	0.118	493	2	495	\$0.03644	\$18.04
(10) DEC HPS AG 50W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(11) DEC HPS AG 100W	4,175	0.118	493	2	495	\$0.03644	\$18.04
(12) DEC HPS WL 50W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(13) DEC HPS WL 100W	4,175	0.118	493	2	495	\$0.03644	\$18.04
(14) DEC HPS TR-TW 50W	4,175	0.122	510	2	512	\$0.03644	\$18.66
(15) DEC HPS TR-TW 100W	4,175	0.236	986	2	988	\$0.03644	\$36.00
(16) DEC HPS AG-TW 50W	4,175	0.122	510	2	512	\$0.03644	\$18.66
(17) DEC HPS AG-TW 100W	4,175	0.236	986	2	988	\$0.03644	\$36.00
(18) DEC HPS WL-TW 50W	4,175	0.122	510	2	512	\$0.03644	\$18.66
(19) DEC HPS WL-TW 100W	4,175	0.236	986	2	988	\$0.03644	\$36.00
(20) LED RWY 20W	4,175	0.021	88	2	90	\$0.03644	\$3.28
(21) LED RWY 30W	4,175	0.031	130	2	132	\$0.03644	\$4.81
(22) LED RWY 60W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(23) LED RWY 140W	4,175	0.141	589	2	591	\$0.03644	\$21.54
(24) LED RWY 275W	4,175	0.276	1153	2	1,155	\$0.03644	\$42.09
(25) LED Post Top 60W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(26) DEC LED TW Post Top 60W	4,175	0.122	510	2	512	\$0.03644	\$18.66

- (1) No. of days per year
- (2) No. of hours per day
- (3) Line (1) x Line (2)
- (4) Fisher-Pierce Burning Hour Study
- (5) Line (3) - Line (4)
- (6) Streetlighting standards
- (7) Line (5) x Line (6)

- (a) luminaire description
- (b) per Section I, Line (4)
- (c) Streetlighting standards
- (d) Column (b) x Column (c), rounded to zero decimal places
- (e) per Section I, Line (7)
- (f) Column (d) + (e)
- (g) per Attachment 14 Schedule 1C-3, Page 6 of 6, line 202
- (h) Column (f) x Column (g), rounded to two decimal places

The Narragansett Electric Company
Lamp Replacement Cost

<u>Luminaire Description</u> (a)	<u>Luminaire Short Name Description</u> (b)	<u>Lamp Replacement Cost</u> (c)	<u>Life Multiplier (years)</u> (d)	<u>Annual Material Cost</u> (e)	<u>Labor & Equipment Replacement Cost</u> (f)	<u>Annual Labor & Equipment Cost</u> (g)	<u>Total Annual Labor & Material Costs</u> (h)	<u>A&G Percentage</u> (i)	<u>A&G Expense</u> (j)
(1) Lumen HPS Decorative Post Top 4,000 (50W)	DEC HPS TR 50W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.12%	\$24.60
(2) Lumen HPS Decorative Post Top 9,600 (100W)	DEC HPS TR 100W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.12%	\$24.60
(3) Lumen HPS Decorative Post Top 4,000 (50W)	DEC HPS AG 50W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.12%	\$24.60
(4) Lumen HPS Decorative Post Top 9,600 (100W)	DEC HPS AG 100W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.12%	\$24.60
(5) Lumen HPS Decorative Post Top 4,000 (50W)	DEC HPS WL 50W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.12%	\$24.60
(6) Lumen HPS Decorative Post Top 9,600 (100W)	DEC HPS WL 100W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.12%	\$24.60
(7) Lumen HPS Decorative Post Top - Twin 4,000 (50W)	DEC HPS TR-TW 50W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.12%	\$26.25
(8) Lumen HPS Decorative Post Top - Twin 9,600 (100W)	DEC HPS TR-TW 100W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.12%	\$26.25
(9) Lumen HPS Decorative Post Top - Twin 4,000 (50W)	DEC HPS AG-TW 50W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.12%	\$26.25
(10) Lumen HPS Decorative Post Top - Twin 9,600 (100W)	DEC HPS AG-TW 100W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.12%	\$26.25
(11) Lumen HPS Decorative Post Top - Twin 4,000 (50W)	DEC HPS WL-TW 50W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.12%	\$26.25
(12) Lumen HPS Decorative Post Top - Twin 9,600 (100W)	DEC HPS WL0-TW 100W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.12%	\$26.25
(13) Light Emitting Diode Roadway 2,000 Lumen (20W)	LED RWY 20W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(14) Light Emitting Diode Roadway 3,300 Lumen (30W)	LED RWY 30W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(15) Light Emitting Diode Roadway 5,000 Lumen (60W)	LED RWY 60W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(16) Light Emitting Diode Roadway 9,900 Lumen (140W)	LED RWY 140W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(17) Light Emitting Diode Roadway 25,000 Lumen (275W)	LED RWY 275W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(18) Light Emitting Diode Post Top 5,000 Lumen (60W)	LED Post Top 60W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(19) Light Emitting Diode Decorative Post Top 5,000 Lumen (60W)	DEC LED TW Post Top 60W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.12%	\$0.00
(20) Photo Cell (non-LED)	Photo Cell (non-LED)	\$2.93	5.7	\$0.51	\$0.00	\$0.00	\$0.51	137.12%	\$0.70
(21) Photo Cell (LED)	Photo Cell (LED)	\$12.50	10.0	\$1.25	\$95.49	\$9.55	\$10.80	137.12%	\$14.81

(c) lamp material cost per Replacement Cost Studies, pages 9 through 31

(d) Streetlighting Standards

(e) Column (c) ÷ Column (d) rounded to 2 decimal places

(f) Page 23

(g) Column (f) ÷ Column (d)

(h) Column (e) + Column (g)

(i) Administrative & General Costs as a percentage of O&M Costs per page 6, Line (5)

(j) Column (h) x Column (i) rounded to two places

The Narragansett Electric Company
Carrying Charge per Unit

Luminaire/Standard <u>Short Description</u>	Replacement	Replacement	Carrying	Carrying
	Installed <u>Cost</u> (a)	Cost Study <u>Page No.</u>	Charge <u>Rate</u> (b)	Charge <u>per Unit</u> (c)
<u>High Pressure Sodium Vapor - Post Tops:</u>				
(1) DEC HPS TR 50W	\$716.77	9	14.27%	\$102.26
(2) DEC HPS TR 100W	\$718.37	10	14.27%	\$102.49
(3) DEC HPS AG 50W	\$1,197.81	11	14.27%	\$170.89
(4) DEC HPS AG 100W	\$1,141.89	12	14.27%	\$162.91
(5) DEC HPS WL 50W	\$1,365.60	13	14.27%	\$194.83
(6) DEC HPS WL 100W	\$1,387.68	14	14.27%	\$197.98
(7) DEC HPS TR-TW 50W	\$1,971.93	15	14.27%	\$281.33
(8) DEC HPS TR-TW 100W	\$1,975.10	16	14.27%	\$281.78
(9) DEC HPS AG-TW 50W	\$2,934.01	17	14.27%	\$418.58
(10) DEC HPS AG-TW 100W	\$2,822.15	18	14.27%	\$402.63
(11) DEC HPS WL-TW 50W	\$3,269.58	19	14.27%	\$466.46
(12) DEC HPS WL-TW 100W	\$3,313.73	20	14.27%	\$472.76
<u>Light Emitting Diode</u>				
(13) LED RWY 20W	\$744.66	24	14.27%	\$106.24
(14) LED RWY 30W	\$744.66	25	14.27%	\$106.24
(15) LED RWY 60W	\$760.27	26	14.27%	\$108.46
(16) LED RWY 140W	\$901.59	27	14.27%	\$128.63
(17) LED RWY 275W	\$1,200.81	28	14.27%	\$171.32
(18) LED Post Top 60W	\$1,162.10	29	14.27%	\$165.79
(19) DEC LED TW Post Top 60W	\$2,680.61	30	14.27%	\$382.43
<u>Poles:</u>				
(20) DEC VILL PT/FDN	\$2,411.94	21	14.27%	\$344.10
(21) DEC WASH PT/FDN	\$3,189.40	22	14.27%	\$455.02

- (a) Plant Addition per Replacement Cost Study on pages 9 through 30
(b) per Page 5, Line (5)
(c) Column (a) x Column (b), rounded to two decimal places

The Narragansett Electric Company
Annual Carrying Charge

(1) <u>Capital Costs:</u>	<u>Capital Structure</u>	<u>Cost Rate</u>	<u>Weighted Return</u>
Long Term Debt	47.85%	4.69%	2.24%
Short Term Debt	1.11%	1.76%	0.02%
Preferred Stock(COP)	0.09%	4.50%	0.00%
Common Equity (COC)	50.95%	9.28%	4.73%
Total	100.00%		6.99%

(2) <u>Income Taxes:</u>	<u>Rate</u>	<u>Formula</u>	
Federal (FIT)	21.00%	$((COP) + COC) / (1 - 0.21) * 0.21 = FIT$	1.26%

(3) Depreciation Expense			4.00%
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		Average Depreciable Plant in Service	
(4) Property Taxes	Expense \$30,530,000	\$1,513,906,000	2.02%

(5) Total Carrying Charge			14.27%
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- (1) Overall Cost of Capital per Cost of Service
- (2) see formula
- (3) Straight-line depreciation rate for the 25 year life of streetlights
- (4) Municipal Property Tax Expense Attachment 14 Schedule 1B, page 5 of 6, line 139 (Total); Plant in Service Attachment 14 Schedule 1B Page 1 of 6, line 24
- (5) Sum of Lines (1) through (4)

The Narragansett Electric Company
A&G Expense

(1) Total Distribution O&M Expense	\$44,922,000
(2) Administrative & General Expense	\$85,884,000
(3) Employee Benefits	\$24,289,000
(4) A&G Expense Excluding Benefits	\$61,595,000
(5) Percentage Allocation for A&G Expense	137.12%

- (1) Attachment 14 Schedule 1B, Page 3 of 6, line 88
- (2) Attachment 14 Schedule 1B, Page 4 of 6, line 118
- (3) Attachment 14 Schedule 1B, Page 4 of 6, line 113
- (4) Line (2) - Line (3)
- (5) Line (4) ÷ Line (1), rounded to 4 decimal places

Crew Protection, and Transportation/Equipment Cost
Engineering Study Data
Labor Overhead, Materials Overhead, Engineering Overheads,
and Transportation/Equipment Costs

<u>Labor Overhead:</u>		
(1)	Benefits, Insurance, & Taxes	59.44%
(2)	Bonus Accrual	4.50%
(3)	Time Not Worked	<u>18.56%</u>
(4)	Total Labor Overhead	82.50%
(5)	Supervision & Admin (Standard Rate)	29.67%
<u>Materials Overhead</u>		
(6)	Stores Handling	23.25%
<u>Engineering Overheads:</u>		
(7)	Capital O & H	13.00%
(8)	Crew Protection (police detail) - hourly cost	\$59.51
(9)	Transportation Hourly Rate	\$10.22

- (1)-(4) Test Year July 1 2016-June 30 2017 average Monthly Allocation Percentages
(5) Sum of Line 1 through 4
(6) Test Year July 1 2016-June 30 2017 average Monthly Allocation Percentages
(7) Test Year July 1 2016-June 30 2017 average Monthly Allocation Percentages
(9) per current 2017 S.T.O.R.M. estimates

Materials Purchase Price as of November 2017

Material ID No.	Unit of Measure	Material Description		Unit Price 2017
(1) 5105296	EA	ARM, TWIN, AL, 30 IN, POST TOP LUMINAIRE, BLACK	arm	\$388.05
(2) 0811027	EA	BRACKET FLOODLIGHT AL 30IN SINGLE	Bracket	\$88.00
(3) 0811030	EA	BRACKET PENDANT UPSWEEP SINGLE AL 6FT	Bracket	\$70.87
(4) 0811029	EA	BRACKET PENDANT UPSWEEP SINGLE AL 8FT	Bracket	\$39.45
(5) 3503328	EA	CLAMP, GROUND ROD, CU, FOR 5/8IN. DIA GROUND ROD	clamp	\$1.11
(6) 3503073	EA	CLAMP, GROUND, CONDUIT, NO 4 - 4/10, 1-1IN - 2IN IPS	clamp	\$15.40
(7) 5105197	EA	CONNECTOR, ST LIGHT, #14 AWG TO #2 AWG, AL OR CU	connector	\$11.30
(8) 5963930	EA	CONNECTOR, VISE, 4 AWG SOLID OR 5 AWG, AL OR CU	connector	\$1.90
(9) 0811057	ES	CONTROL, PELEC, 120-300VAC, 1000W, BLUE, TWISTLOCK	control	\$12.50
(10) 0811055	EA	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	control	\$2.93
(11) 5821035	EA	FOUNDATION, LTG, 24IN X 24 IN X 5FT, 11 1/2IN BC, PRCST	foundation	\$389.96
(12) 5105198	EA	HOLDER, FUSE, ST LIGHT, #6- #2 AWG, COND	holder	\$5.12
(13) 5824615	EA	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	lamp	\$6.80
(14) 0801867	EA	LAMP, HID, METAL HALIDE, 400W, MOGUL SCREW BASE, CLEAR	lamp	\$8.00
(15) 2508100	EA	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	lamp	\$6.80
(16) 2508150	EA	LAMP, HPS, NON-CYCLING, 150W, CLEAR, MOGUL BASE	lamp	\$6.80
(17) 2508250	EA	LAMP, HPS, NON-CYCLING, 250W, CLEAR, MOGUL BASE	lamp	\$8.05
(18) 2508400	EA	LAMP, HPS, NON-CYCLING, 400W, CLEAR, MOGUL BASE	lamp	\$9.00
(19) 2508070	EA	LAMP, HPS, NON-CYCLING, 70W, CLEAR, MOGUL BASE	lamp	\$6.80
(20) 0811060	EA	LUMINAIRE, FLOODLIGHT, 250W, HPS, 120V, REG BLST	luminaire	\$130.18
(21) 0811061	EA	LUMINAIRE, FLOODLIGHT, 400W, HPS, 120V, REG BLST	luminaire	\$133.43
(22) 9202149	EA	LUMINAIRE, FLOODLIGHT, 400W, MH, 120V, REG BLST	luminaire	\$125.00
(23) 5821438	EA	LUMINAIRE, HORIZONTAL ROADWAY SEMI-CUTOFF II GRAY 50W	luminaire	\$69.18
(24) 0810946	EA	LUMINAIRE, POST TOP, 100W HPS, WILLIAMSVILLE, REG BLST	luminaire	\$614.00
(25) 9202342	EA	LUMINAIRE, POST TOP, ASPEN GROVE, 50W HPS, 120V, BLACK	luminaire	\$485.00
(26) 2507081	EA	LUMINAIRE, POST TOP, IES III, BLK, HPS, REG, 100W, ASPE	luminaire	\$447.00
(27) 5821461	EA	LUMINAIRE, POST TOP, SEMI-CUTOFF III, SEMI-GLOSS BLK,	luminaire	\$158.17
(28) 0811079	EA	LUMINAIRE, POST TOP, TRADITIONAL, 100W, HPS, REAC BLST	luminaire	\$159.25
(29) n/a	EA	LUMINAIRE, POST TOP, TRADITIONAL, 60W, LED	luminaire	\$460.00
(30) 9202343	EA	LUMINAIRE, POST TOP, WILLIAMSVILLE, 50W HPS, 120V, BLAC	luminaire	\$599.00
(31) 0811070	EA	LUMINAIRE, ROADWAY, MSC, IES II, GRAY, NPF REA, 150W	luminaire	\$56.11
(32) 0811069	EA	LUMINAIRE, ROADWAY, MSC, IES II, HPS, NPF REA, 100W	luminaire	\$69.18
(33) 0811068	EA	LUMINAIRE, ROADWAY, MSC, IES II, HPS, NPF REA, 70W	luminaire	\$69.18
(34) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES II, LED, 20W	luminaire	\$103.88
(35) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES II, LED, 30W	luminaire	\$103.88
(36) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES II, LED, 60W	luminaire	\$114.48
(37) 0811066	EA	LUMINAIRE, ROADWAY, MSC, IES III, GRAY, NPF REA, 150W	luminaire	\$72.76
(38) 0811071	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, AUGO, 250W	luminaire	\$85.21
(39) 0811067	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, AUGO, 250W	luminaire	\$77.50
(40) 0811065	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, NPF REA, 100W	luminaire	\$68.32
(41) 0810168	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, NPF REA, 70W	luminaire	\$69.18
(42) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES III, LED, 140W	luminaire	\$185.50
(43) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES III, LED, 275W	luminaire	\$388.80
(44) 0811083	EA	LUMINAIRE, UNDERPASS, 250W, HPS, 120V	luminaire	\$344.00
(45) 2507400	EA	LUMINAIRE, ROADWAY, MSC, IES III 400W, HPS, AUTO REG	luminaire	\$101.27
(46) 9201842	EA	POLE, DÉCOR. VILLAGER, ALUM, ANCHOR BASE W/ ATTACHED T-	pole	\$685.77
(47) 5106587	EA	POLE, LIGHT, FBRGL, 24FT, 5IN X 5IN SQ SFT	pole	\$455.74
(48) 5100004	EA	POLE, LT, FBRGL, AHR BASE, PENDANT, 25FT MOUNTING	pole	\$674.49
(49) 5970305	EA	POLE, PWR, DISTR, 30FT, CL5, SYP, PENTA FINISH	pole	\$127.54
(50) 5104882	EA	POLE, ST LT, 14FT LG, ALUM, BLACK, WASHINGTON STYLE	pole	\$1,214.00
(51) 5821834	EA	POLE, ST LT, ALUM, 35FT, PENDANT, ANCHOR BASE, PENDANT	pole	\$885.00
(52) 5100003	EA	POLE, ST LT, FBRGL, 14FT, BLACK	pole	\$259.00
(53) 3503013	EA	ROD, GROUND, SOLID, CU BONDED STL, 5/8IN X 8FT	rod	\$9.94
(54) 9202616	FT	WIRE, 1/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	wire	\$0.29
(55) 9202613	FT	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	wire	\$0.47
(56) 9202617	FT	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	wire	\$0.38
(57) 4005142	FT	WIRE, GENERAL PURPOSE, CU, XHHW, 1C/NO. 10, WHITE, 500FT	wire	\$0.22
(58) 5821440	EA	LUMINAIRE, HORIZ CO IES 3 REA 50W 120V	luminaire	

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS TR 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1)	0811055 CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2)	5824615 LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	1	\$6.80	\$6.80
(3)	5821461 LUMINAIRE, POST TOP, SEMI-CUTOFF III, SEMI-GLOSS BLK,	1	\$158.17	\$158.17
(4)	9202613 WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5)	9202617 WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<u>\$187.59</u>
			Sales Tax @ 7%	\$13.13
<u>Material Overheads</u>				
(7)	Stores Handling	\$187.59	23.25%	\$43.61
(8)	Total Materials and Material Overheads			<u>\$244.33</u>
<u>Installation</u>				
(9)	Labor & Equipment			<u>\$403.68</u>
(10)	Total Material and Labor			\$648.01
(11)	Capital O & H	\$528.91	13.00%	<u>\$68.76</u>
(12)	PLANT ADDITION			<u><u>\$716.77</u></u>

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS TR 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	1	\$6.80	\$6.80
(3) 0811079	LUMINAIRE, POST TOP, TRADITIONAL, 100W, HPS, REAC BLST	1	\$159.25	\$159.25
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$188.67
			Sales Tax @ 7%	\$13.21
<u>Material Overheads</u>				
(7)	Stores Handling	\$188.67	23.25%	\$43.87
(8)	Total Materials and Material Overheads			<hr/> \$245.75
<u>Installation</u>				
(9)	Labor & Equipment			<hr/> \$403.68
(10)	Total Material and Labor			\$649.43
(11)	Capital O & H	\$530.33	13.00%	\$68.94
(12)	PLANT ADDITION			<hr/> <hr/> \$718.37

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS AG 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	1	\$6.80	\$6.80
(3) 9202342	LUMINAIRE, POST TOP, ASPEN GROVE, 50W HPS, 120V, BLACK	1	\$485.00	\$485.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$514.42
			Sales Tax @ 7%	\$36.01
<u>Material Overheads</u>				
(7)	Stores Handling	\$514.42	23.25%	\$119.60
(8)	Total Materials and Material Overheads			<hr/> \$670.03
<u>Installation</u>				
(9)	Labor & Equipment			<hr/> \$403.68
(10)	Total Material and Labor			\$1,073.71
(11)	Capital O & H	\$954.61	13.00%	\$124.10
(12)	PLANT ADDITION			<hr/> <hr/> \$1,197.81

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS AG 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	1	\$6.80	\$6.80
(3) 2507081	LUMINAIRE, POST TOP, IES III, BLK, HPS, REG, 100W, ASPE	1	\$447.00	\$447.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$476.42
			Sales Tax @ 7%	\$33.35
<u>Material Overheads</u>				
(7)	Stores Handling	\$476.42	23.25%	\$110.77
(8)	Total Materials and Material Overheads			<hr/> \$620.54
<u>Installation</u>				
(9)	Labor & Equipment			<hr/> \$403.68
(10)	Total Material and Labor			\$1,024.22
(11)	Capital O & H	\$905.12	13.00%	\$117.67
(12)	PLANT ADDITION			<hr/> \$1,141.89

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS WL 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	1	\$6.80	\$6.80
(3) 9202343	LUMINAIRE, POST TOP, WILLIAMSVILLE, 50W HPS, 120V, BLAC	1	\$599.00	\$599.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$628.42
			Sales Tax @ 7%	\$43.99
<u>Material Overheads</u>				
(7)	Stores Handling	\$628.42	23.25%	\$146.11
(8)	Total Materials and Material Overheads			<hr/> \$818.52
<u>Installation</u>				
(9)	Labor & Equipment			<hr/> \$403.68
(10)	Total Material and Labor			\$1,222.20
(11)	Capital O & H	\$1,103.10	13.00%	\$143.40
(12)	PLANT ADDITION			<hr/> \$1,365.60

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS WL 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	1	\$6.80	\$6.80
(3) 0810946	LUMINAIRE, POST TOP, 100W HPS, WILLIAMSVILLE, REG BLST	1	\$614.00	\$614.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$643.42
			Sales Tax @ 7%	\$45.04
<u>Material Overheads</u>				
(7)	Stores Handling	\$643.42	23.25%	\$149.60
(8)	Total Materials and Material Overheads			<hr/> \$838.06
<u>Installation</u>				
(9)	Labor & Equipment			<hr/> \$403.68
(10)	Total Material and Labor			\$1,241.74
(11)	Capital O & H	\$1,122.64	13.00%	\$145.94
(12)	PLANT ADDITION			<hr/> \$1,387.68

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS TR-TW 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	ARM, TWIN, AL, 30 IN, POST TOP LUMINAIRE, BLACK	1	\$388.05	\$388.05
(2) 5105197	CONNECTOR, ST LIGHT, #14 AWG TO #2 AWG, AL OR CU	1	\$11.30	\$11.30
(3) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	2	\$2.93	\$5.86
(4) 5105198	HOLDER, FUSE, ST LIGHT, #6- #2 AWG, COND	1	\$5.12	\$5.12
(5) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	2	\$6.80	\$13.60
(6) 5821461	LUMINAIRE, POST TOP, SEMI-CUTOFF III, SEMI-GLOSS BLK,	2	\$158.17	\$316.34
(7) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$752.39
			Sales Tax @ 7%	\$52.67
<u>Material Overheads</u>				
(9)	Stores Handling	\$752.39	23.25%	\$174.93
(10)	Total Materials and Material Overheads			<hr/> \$979.99
<u>Installation</u>				
(11)	Labor & Equipment			<hr/> \$792.48
(12)	Total Material and Labor			\$1,772.47
(13)	Capital O & H	\$1,534.28	13.00%	\$199.46
(14)	PLANT ADDITION			<hr/> \$1,971.93

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS TR-TW 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	ARM, TWIN, AL, 30 IN, POST TOP LUMINAIRE, BLACK	1	\$388.05	\$388.05
(2) 5105197	CONNECTOR, ST LIGHT, #14 AWG TO #2 AWG, AL OR CU	1	\$11.30	\$11.30
(3) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	2	\$2.93	\$5.86
(4) 5105198	HOLDER, FUSE, ST LIGHT, #6- #2 AWG, COND	1	\$5.12	\$5.12
(5) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	2	\$6.80	\$13.60
(6) 0811079	LUMINAIRE, POST TOP, TRADITIONAL, 100W, HPS, REAC BLST	2	\$159.25	\$318.50
(7) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$754.55
			Sales Tax @ 7%	\$52.82
<u>Material Overheads</u>				
(9)	Stores Handling	\$754.55	23.25%	\$175.43
(10)	Total Materials and Material Overheads			<hr/> \$982.80
<u>Installation</u>				
(11)	Labor & Equipment			<hr/> \$792.48
(12)	Total Material and Labor			\$1,775.28
(13)	Capital O & H	\$1,537.09	13.00%	\$199.82
(14)	PLANT ADDITION			<hr/> \$1,975.10

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS AG-TW 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 5824615	Lamp, Hps, Non-Cycling, 50W, Mogul Screw Base, Clear	2	\$6.80	\$13.60
(6) 9202342	Luminaire, Post Top, Aspen Grove, 50W Hps, 120V, Black	2	\$485.00	\$970.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,406.05
			Sales Tax @ 7%	\$98.42
<u>Material Overheads</u>				
(9)	Stores Handling	\$1,406.05	23.25%	\$326.91
(10)	Total Materials and Material Overheads			<hr/> \$1,831.38
<u>Installation</u>				
(11)	Labor & Equipment			<hr/> \$792.48
(12)	Total Material and Labor			\$2,623.87
(13)	Capital O & H	\$2,385.67	13.00%	\$310.14
(14)	PLANT ADDITION			<hr/> \$2,934.01

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS AG-TW 100W

Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 2508100	Lamp, Hps, Non-Cycling, 100W, Clear, Mogul Base	2	\$6.80	\$13.60
(6) 2507081	Luminaire, Post Top, Ies Iii, Blk, Hps, Reg, 100W, Aspe	2	\$447.00	\$894.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,330.05
			Sales Tax @ 7%	\$93.10
<u>Material Overheads</u>				
(9)	Stores Handling	\$1,330.05	23.25%	\$309.24
(10)	Total Materials and Material Overheads			<hr/> \$1,732.39
<u>Installation</u>				
(11)	Labor & Equipment			<hr/> \$792.48
(12)	Total Material and Labor			\$2,524.88
(13)	Capital O & H	\$2,286.68	13.00%	\$297.27
(14)	PLANT ADDITION			<hr/> <hr/> \$2,822.15

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top - Twin

DEC HPS WL-TW 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 5824615	Lamp, Hps, Non-Cycling, 50W, Mogul Screw Base, Clear	2	\$6.80	\$13.60
(6) 9202343	Luminaire, Post Top, Williamsville, 50W Hps, 120V, Blac	2	\$599.00	\$1,198.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,634.05
			Sales Tax @ 7%	\$114.38
<u>Material Overheads</u>				
(9)	Stores Handling	\$1,634.05	23.25%	\$379.92
(10)	Total Materials and Material Overheads			<hr/> \$2,128.35
<u>Installation</u>				
(11)	Labor & Equipment			<hr/> \$792.48
(12)	Total Material and Labor			\$2,920.84
(13)	Capital O & H	\$2,682.64	13.00%	\$348.74
(14)	PLANT ADDITION			<hr/> \$3,269.58

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top - Twin

DEC HPS WL0-TW 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 2508100	Lamp, Hps, Non-Cycling, 100W, Clear, Mogul Base	2	\$6.80	\$13.60
(6) 0810946	Luminaire, Post Top, 100W Hps, Williamsville, Reg Blst	2	\$614.00	\$1,228.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,664.05
			Sales Tax @ 7%	\$116.48
<u>Material Overheads</u>				
(9)	Stores Handling	\$1,664.05	23.25%	\$386.89
(10)	Total Materials and Material Overheads			<hr/> \$2,167.42
<u>Installation</u>				
(11)	Labor & Equipment			<hr/> \$792.48
(12)	Total Material and Labor			\$2,959.91
(13)	Capital O & H	\$2,721.71	13.00%	\$353.82
(14)	PLANT ADDITION			<hr/> \$3,313.73

The Narragansett Electric Company
Replacement Cost Study
Outdoor Lighting Overhead Poles and Underground Standards

Installed Standard
Underground Service Decorative Standard
DEC VILL PT/FDN
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 9201842	Pole, Décor. Villager, Alum, Anchor Base W/ Attached T-	1	\$685.77	\$685.77
(2) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	21	\$0.38	\$7.94
(3) 3503328	Clamp, Ground Rod, Cu, For 5/8In. Dia Ground Rod	1	\$1.11	\$1.11
(4) 5821035	Foundation, Ltg, 24In X 24 In X 5Ft, 11 1/2In Bc, Prcst	1	\$389.96	\$389.96
(5) 3503013	Rod, Ground, Solid, Cu Bonded Stl, 5/8In X 8Ft	1	\$9.94	\$9.94
(6) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	21	\$0.38	\$7.98
(7) 4005142	Wire, General Purpose, Cu, Xhhw, 1C/No. 10, White, 500Ft	18	\$0.22	\$3.96
(8) 9202616	Wire, 1/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	21	\$0.29	\$6.09
(9) 9202613	Wire, 1/C, #6 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	10	\$0.47	\$4.70
(10)	Total Materials			\$1,117.45
			Sales Tax @ 7%	\$78.22
<u>Material Overheads</u>				
(11)	Stores Handling	\$1,117.45	23.25%	\$259.81
(12)	Total Materials and Material Overheads			<u>\$1,455.48</u>
<u>Installation</u>				
(13)	Labor	3.38	\$64.07	\$216.56
(14)	Labor Overheads	\$216.56	112.17%	\$242.92
(15)	Transportation	3.38	\$10.22	\$34.55
(16)	Crew Protection	3.38	\$59.51	\$201.16
(17)	Total Labor and Equipment			<u>\$695.19</u>
(18)	Total Material and Labor			<u>\$2,150.67</u>
(19)	Capital O & H	\$2,009.77	13.00%	\$261.27
(20)	PLANT ADDITION			<u>\$2,411.94</u>

The Narragansett Electric Company
Replacement Cost Study
Outdoor Lighting Overhead Poles and Underground Standards

Installed Standard
Underground Service Decorative Standard
DEC WASH PT/FDN
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5104882	Pole, St Lt, 14Ft Lg, Alum, Black, Washington Style	1	\$1,214.00	\$1,214.00
(2) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	20.9	\$0.38	\$7.94
(3) 3503328	Clamp, Ground Rod, Cu, For 5/8In. Dia Ground Rod	1	\$1.11	\$1.11
(4) 5821035	Foundation, Ltg, 24In X 24 In X 5Ft, 11 1/2In Bc, Prcst	1	\$389.96	\$389.96
(5) 3503013	Rod, Ground, Solid, Cu Bonded Stl, 5/8In X 8Ft	1	\$9.94	\$9.94
(6) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	21	\$0.38	\$7.98
(7) 4005142	Wire, General Purpose, Cu, Xhhw, 1C/No. 10, White, 500Ft	18	\$0.22	\$3.96
(8) 9202616	Wire, 1/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	21	\$0.29	\$6.09
(9) 9202613	Wire, 1/C, #6 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	10	\$0.47	\$4.70
(10)	Total Materials			<hr/> \$1,645.68
			Sales Tax @ 7%	\$115.20
<u>Material Overheads</u>				
(11)	Stores Handling	\$1,645.68	23.25%	\$382.62
(12)	Total Materials and Material Overheads			<hr/> \$2,143.50
<u>Installation</u>				
(13)	Labor	3.38	\$64.07	\$216.56
(14)	Labor Overheads	\$216.56	112.17%	\$242.92
(15)	Transportation	3.38	\$10.22	\$34.55
(16)	Crew Protection	3.38	\$59.51	\$201.16
(17)	Total Labor and Equipment			<hr/> \$695.19
(18)	Total Material and Labor			<hr/> \$2,838.69
(19)	Capital O & H	\$2,697.79	13.00%	\$350.71
(20)	PLANT ADDITION			<hr/> \$3,189.40

The Narragansett Electric Company
Labor and Equipment Costs

Initial Installation Cost-Single Fixture

Subject to

Labor

(1) Labor - Hourly Rate	\$64.16		
(2) Installation & Travel Time (Minutes)	135		
(3) Total Direct Labor		\$144.36	\$144.36
(4) Design and Supervision	29.67%	\$42.83	\$42.83
(5) ADD: Overhead Labor Cost	82.50%	<u>\$119.10</u>	
(6) Total Labor		\$306.29	

Equipment

(7) Truck-Aerial 45 ML OC	\$10.22		
(8) Installation & Travel Time (Minutes)	135		
(9) Total Equipment		\$23.00	\$23.00

Work Zone Protection/Police Detail

(10) Work Zone Protection/Police Detail	\$59.51		
(11) Installation & Travel Time (Minutes)	75		
(12) Total Misc		<u>\$74.39</u>	<u>\$74.39</u>
(13) Total Labor & Equipment Cost		<u>\$403.68</u>	<u>\$284.58</u>

Initial Installation Cost-Twin Fixture

Labor

(14) Labor - Hourly Rate	\$64.16		
(15) Installation & Travel Time (Minutes)	270		
(16) Total Direct Labor		\$288.72	\$288.72
(17) Design and Supervision	29.67%	\$85.66	\$85.66
(18) ADD: Overhead Labor Cost	82.50%	<u>\$238.19</u>	
(19) Total Labor		\$612.58	

Equipment

(20) Truck-Aerial 45 ML OC	\$10.22		
(21) Installation & Travel Time (Minutes)	270		
(22) Total Equipment		\$46.00	\$46.00

Work Zone Protection/Police Detail

(23) Work Zone Protection/Police Detail	\$59.51		
(24) Installation & Travel Time (Minutes)	135		
(25) Total Misc		<u>\$133.91</u>	<u>\$133.91</u>
(26) Total Labor & Equipment Cost		<u>\$792.48</u>	<u>\$554.29</u>

Lamp/Photo Cell Replacement

Labor

(27) Labor - Hourly Rate	\$64.16		
(28) Installation & Travel Time (Minutes)	45		
(29) Total Direct Labor		\$48.12	
(30) ADD: Overhead Labor Cost	82.50%	<u>\$39.70</u>	
(31) Total Labor		\$87.82	

Equipment

(32) Truck-Aerial 45 ML OC	\$10.22		
(33) Installation & Travel Time (Minutes)	45		
(34) Total Equipment		<u>\$7.67</u>	

(35) Total Labor & Equipment Cost		<u>\$95.49</u>	
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The Narragansett Electric Company
20 Watt LED Roadway Installed Cost

Tariff Code Description

Roadway luminaire, 20 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1) Description					
(2) Roadway Luminaire w/ LED Lamp			1	\$103.88	\$103.88
(3) Photoelectric Control			1	\$12.50	\$12.50
(4) Bracket			1	\$65.00	\$65.00
(5) Wire (Luminaire, 4-#10, 18')			1	\$1.15	\$1.15
(6) Sub-Total Material					\$182.53
(7) Sales Tax				Sales Tax @ 7%	\$12.78
<u>Material Overhead</u>					
(8) Stores Handling			\$182.53	23.25%	<u>\$42.44</u>
(9) Total Material and Overhead					\$237.75
<u>Installation</u>					
(10) Labor & Equipment					<u>\$439.02</u>
(11) Total Material and Labor					\$676.76
(12) Plant Overhead			\$522.33	13.00%	<u>\$67.90</u>
(13) Total Plant Addition					\$744.66

The Narragansett Electric Company
30 Watt LED Roadway Installed Cost

Tariff Code Description

Roadway luminaire, 30 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$103.88	\$103.88
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$65.00	\$65.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	\$1.15
(6)	Sub-Total Material				\$182.53
(7)	Sales Tax			Sales Tax @ 7%	\$12.78
	<u>Material Overhead</u>				
(8)	Stores Handling		\$182.53	23.25%	<u>\$42.44</u>
(9)	Total Material and Overhead				\$237.75
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$676.76
(12)	Plant Overhead		\$522.33	13.00%	<u>\$67.90</u>
(13)	Total Plant Addition				\$744.66

The Narragansett Electric Company
60 Watt LED Roadway Installed Cost

Tariff Style Description

Roadway luminaire, 60 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u> (b)	<u>Qty</u> (c)	<u>Unit Price</u> (d)	<u>Total Price</u> (e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$114.48	\$114.48
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$65.00	\$65.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	\$1.15
(6)	Sub-Total Material				\$193.13
(7)	Sales Tax			Sales Tax @ 7%	\$13.52
	<u>Material Overhead</u>				
(8)	Stores Handling		\$193.13	23.25%	<u>\$44.90</u>
(9)	Total Material and Overhead				\$251.55
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$690.57
(12)	Plant Overhead		\$536.14	13.00%	<u>\$69.70</u>
(13)	Total Plant Addition				\$760.27

The Narragansett Electric Company
140 Watt LED Roadway Installed Cost

Tariff Style Description

Roadway luminaire, 140 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$185.50	\$185.50
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$90.00	\$90.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	<u>\$1.15</u>
(6)	Sub-Total Material				\$289.15
(7)	Sales Tax			Sales Tax @ 7%	\$20.24
	<u>Material Overhead</u>				
(8)	Stores Handling		\$289.15	23.25%	<u>\$67.23</u>
(9)	Total Material and Overhead				\$376.62
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$815.63
(12)	Plant Overhead		\$661.20	13.00%	<u>\$85.96</u>
(13)	Total Plant Addition				\$901.59

The Narragansett Electric Company
275 Watt LED Roadway Installed Cost

Tariff Style Description

Roadway luminaire, 275 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u> (b)	<u>Qty</u> (c)	<u>Unit Price</u> (d)	<u>Total Price</u> (e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$388.80	\$388.80
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$90.00	\$90.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	\$1.15
(6)	Sub-Total Material				\$492.45
(7)	Sales Tax			Sales Tax @ 7%	\$34.47
	<u>Material Overhead</u>				
(8)	Stores Handling		\$492.45	23.25%	<u>\$114.49</u>
(9)	Total Material and Overhead				\$641.42
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$1,080.43
(12)	Plant Overhead		\$926.00	13.00%	<u>\$120.38</u>
(13)	Total Plant Addition				\$1,200.81

The Narragansett Electric Company
Post Top luminaire, 60 watt, Light Emitting Diode Installed Cost

Tariff Luminaire Style

Tariff Style Description

Post Top luminaire, 60 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Post Top Luminaire w/ LED Lamp		1	\$452.50	\$452.50
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$0.00	\$0.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	<u>\$1.15</u>
(6)	Sub-Total Material				\$466.15
(7)	Sales Tax			Sales Tax @ 7%	\$32.63
	<u>Material Overhead</u>				
(8)	Stores Handling		\$466.15	23.25%	<u>\$108.38</u>
(9)	Total Material and Overhead				<u>\$607.16</u>
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$1,046.18
(12)	Plant Overhead		\$891.74	13.00%	<u>\$115.93</u>
(13)	Total Plant Addition				\$1,162.10

The Narragansett Electric Company
Twin Post Top luminaire, 60 watt, Light Emitting Diode Installed Cost

Tariff Style Description

Twin Post Top luminaire, 60 watt, Light Emitting Diode - Traditional style

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Post Top Luminaire w/ LED Lamp		2	\$452.50	\$905.00
(3)	Photoelectric Control		2	\$12.50	\$25.00
(4)	Cross-Arm		1	\$412.33	\$412.33
(5)	Wire (Luminaire, 4-#10, 18')		2	\$1.15	<u>\$2.30</u>
(6)	Sub-Total Material				\$1,344.63
(7)	Sales Tax			Sales Tax @ 7%	\$94.12
	<u>Material Overhead</u>				
(8)	Stores Handling		\$1,344.63	23.25%	<u>\$312.63</u>
(9)	Total Material and Overhead				\$1,751.38
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$863.15</u>
(11)	Total Material and Labor				\$2,614.53
(12)	Plant Overhead		\$2,305.67	13.00%	<u>\$66.08</u>
(13)	Total Plant Addition				\$2,680.61

The Narragansett Electric Company
Labor and Equipment

Initial Installation Cost-Single Fixture

<u>Labor</u>		<u>Subject to Plant Overheads</u>	
(1)	Labor - Hourly Rate	\$64.16	
(2)	Installation & Travel Time (Minutes)	135	
(3)	Total Direct Labor	\$144.36	\$144.36
(4)	Design and Supervision	29.67%	\$42.83
(5)	ADD: Overhead Labor Cost	82.50%	<u>\$154.43</u>
(6)	Total Labor	\$341.62	
<u>Equipment</u>			
(7)	Truck-Aerial 45 ML OC	\$10.22	
(8)	Installation & Travel Time (Minutes)	135	
(9)	Total Equipment	\$23.00	\$23.00
<u>Miscellaneous</u>			
(10)	Work Zone Protection/Police Detail	\$59.51	
(11)	Installation & Travel Time (Minutes)	75	
(12)	Total Misc	<u>\$74.39</u>	\$74.39
(13)	Total Labor & Equipment Cost	<u>\$439.02</u>	<u>\$284.58</u>

Initial Installation Cost-Twin Fixture

<u>Labor</u>			
(14)	Labor - Hourly Rate	\$64.16	
(15)	Installation & Travel Time (Minutes)	270	
(16)	Total Direct Labor	\$288.72	\$288.72
(17)	Design and Supervision	29.67%	\$85.66
(18)	ADD: Overhead Labor Cost	82.50%	<u>\$308.87</u>
(19)	Total Labor	\$683.25	
<u>Equipment</u>			
(20)	Truck-Aerial 45 ML OC	\$10.22	
(21)	Installation & Travel Time (Minutes)	270	
(22)	Total Equipment	\$46.00	\$46.00
<u>Miscellaneous</u>			
(23)	Work Zone Protection/Police Detail	\$59.51	
(24)	Installation & Travel Time (Minutes)	135	
(25)	Total Misc	<u>\$133.91</u>	<u>\$133.91</u>
(26)	Total Labor & Equipment Cost	<u>\$863.15</u>	<u>\$554.29</u>

Attachment 12
Narragansett Electric Development of Rates
Associated With Various Recovery Mechanisms

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate A-16 (Basic Residential)

Line No.		Present Rates @ 11/1/17 (a)	Proposed Rate (b)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	\$5.00	\$6.00
(4)			
(5)	Renewable Energy Growth Charge	\$0.78	\$0.79
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.03664	\$0.04415
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.00163	\$0.00163
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.00288	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00135)	(\$0.00135)
(16)			
(17)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)			
(19)	Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(20)			
(21)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)			
(23)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)			
(25)	Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(26)			
(27)	Net Metering Charge	\$0.00023	\$0.00023
(28)			
(29)	Base Transmission Charge and Adjustment Factor	\$0.03140	\$0.03140
(30)			
(31)	Transmission Uncollectible Factor	\$0.00039	\$0.00040
(32)			
(33)	Total Transition Charge	\$0.00057	\$0.00057
(34)			
(35)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)			
(37)	Standard Offer Service Base Charge	\$0.09792	\$0.09792
(38)			
(39)	SOS Adjustment Factor	(\$0.00465)	(\$0.00465)
(40)			
(41)	SOS Administrative Cost Adjustment Factor	\$0.00148	\$0.00151
(42)			
(43)	Renewable Energy Standard Charge	\$0.00040	\$0.00040
(44)			
(45)			
(46)	Customer Charge	\$5.00	\$6.00
(47)	RE Growth Factor	\$0.78	\$0.79
(48)	LIHEAP Charge	\$0.81	\$0.81
(49)	Transmission Energy Charge	\$0.03179	\$0.03180
(50)	Base Distribution Energy (per kWh)	\$0.03664	\$0.04415
(51)	Other Distribution Energy Charge	\$0.00636	\$0.00500
(52)	Transition Energy Charge	\$0.00057	\$0.00057
(53)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(54)	Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(55)	Standard Offer Charge	\$0.09515	\$0.09518

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (17): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): Line (3)

Line (47): Line (5)

Line (48): Line (1)

Line (49): Line (29) + Line (31)

Line (50): Line (7)

Line (51): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21) + Line (23)

Line (52): Line (33)

Line (53): Line (35)

Line (54): Line (25) + Line (27)

Line (55): Line (37) + Line (39) + Line (41) + Line (43)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate A-60 (Residential Low Income)

Line No.		Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	\$0.00	\$2.00
(4)			
(5)	Renewable Energy Growth Charge	\$0.78	\$0.79
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.02317	\$0.04415
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.00163	\$0.00163
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.00288	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00135)	(\$0.00135)
(16)			
(17)	Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(18)			
(19)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(20)			
(21)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(22)			
(23)	Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(24)			
(25)	Net Metering Charge	\$0.00023	\$0.00023
(26)			
(27)	Base Transmission Charge and Adjustment Factor	\$0.03140	\$0.03140
(28)			
(29)	Transmission Uncollectible Factor	\$0.00039	\$0.00040
(30)			
(31)	Total Transition Charge	\$0.00057	\$0.00057
(32)			
(33)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(34)			
(35)	Standard Offer Service Base Charge	\$0.09792	\$0.09792
(36)			
(37)	SOS Adjustment Factor	(\$0.00465)	(\$0.00465)
(38)			
(39)	SOS Administrative Cost Adjustment Factor	\$0.00148	\$0.00151
(40)			
(41)	<u>Renewable Energy Standard Charge</u>	<u>\$0.00040</u>	<u>\$0.00040</u>
(42)			
(43)			
(44)	Customer Charge	\$0.00	\$2.00
(45)	RE Growth Factor	\$0.78	\$0.79
(46)	LIHEAP Charge	\$0.81	\$0.81
(47)	Transmission Energy Charge	\$0.03179	\$0.03180
(48)	Base Distribution Energy (per kWh)	\$0.02317	\$0.04415
(49)	Other Distribution Energy Charge	\$0.00636	\$0.00348
(50)	Transition Energy Charge	\$0.00057	\$0.00057
(51)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(52)	Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(53)	Standard Offer Charge	\$0.09515	\$0.09518

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096
Column (b):

Lines (1, 9, 11, 15, 17, 19, 21, 25, 27, 31) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (35, 37, 41) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (4)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (23): Page 13, Line (13)

Line (29): Page 12, Line (10)

Line (33): Page 17, Line (7)

Line (39): Page 18, Line (7)

Line (44): Line (3)

Line (45): Line (5)

Line (46): Line (1)

Line (47): Line (27) + Line (29)

Line (48): Line (7)

Line (49): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21)

Line (50): Line (31)

Line (51): Line (33)

Line (52): Line (23) + Line (25)

Line (53): Line (35) + Line (37) + Line (39) + Line (41)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate C-06 (Small C&I)		
Line No.	Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$10.00	\$10.00
(4)		
(5) Renewable Energy Growth Charge	\$1.26	\$1.26
(6)		
(7) Base Distribution Energy (per kWh)	\$0.03253	\$0.04289
(8)		
(9) Operating & Maintenance Expense Charge	\$0.00169	\$0.00169
(10)		
(11) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)		
(13) FY18 CapEx Factor Charge	\$0.00269	\$0.00000
(14)		
(15) CapEx Reconciliation Factor	(\$0.00119)	(\$0.00119)
(16)		
(17) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)		
(19) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(20)		
(21) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)		
(23) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)		
(25) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(26)		
(27) Net Metering Charge	\$0.00023	\$0.00023
(28)		
(29) Base Transmission Charge and Adjustment Factor	\$0.02803	\$0.02803
(30)		
(31) Transmission Uncollectible Factor	\$0.00035	\$0.00036
(32)		
(33) Total Transition Charge	\$0.00057	\$0.00057
(34)		
(35) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)		
(37) Standard Offer Service Base Charge	\$0.09492	\$0.09492
(38)		
(39) SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(40)		
(41) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(42)		
(43) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(44)		
(45)		
(46) Customer Charge	\$10.00	\$10.00
(47) RE Growth Factor	\$1.26	\$1.26
(48) LIHEAP Charge	\$0.81	\$0.81
(49) Transmission Energy Charge	\$0.02838	\$0.02839
(50) Base Distribution Energy (per kWh)	\$0.03253	\$0.04289
(51) Other Distribution Energy Charge	\$0.00639	\$0.00522
(52) Transition Energy Charge	\$0.00057	\$0.00057
(53) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(54) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(55) Standard Offer Charge	\$0.09350	\$0.09353

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (17): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): Line (3)

Line (47): Line (5)

Line (48): Line (1)

Line (49): Line (29) + Line (31)

Line (50): Line (7)

Line (51): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21) + Line (23)

Line (52): Line (33)

Line (53): Line (35)

Line (54): Line (25) + Line (27)

Line (55): Line (37) + Line (39) + Line (41) + Line (43)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate G-02 (General C&I)		
Line No.	Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$135.00	\$145.00
(4)		
(5) Renewable Energy Growth Charge	\$11.85	\$11.85
(6)		
(7) Base Distribution Energy (per kWh)	\$0.00468	\$0.00460
(8)		
(9) Distribution kW Charge (per kW >10)	\$4.85	\$6.50
(10)		
(11) Operating & Maintenance Expense Charge	\$0.00122	\$0.00122
(12)		
(13) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(14)		
(15) FY CapEx Factor (per kW >10)	\$0.67	\$0.00
(16)		
(17) CapEx Reconciliation Factor	(\$0.00098)	(\$0.00098)
(18)		
(19) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(20)		
(21) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(22)		
(23) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(24)		
(25) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(26)		
(27) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(28)		
(29) Net Metering Charge	\$0.00023	\$0.00023
(30)		
(31) Transmission kW Charge	\$4.37	\$4.37
(32)		
(33) Base Transmission Charge and Adjustment Factor	\$0.01064	\$0.01064
(34)		
(35) Transmission Uncollectible Factor	\$0.00032	\$0.00033
(36)		
(37) Total Transition Charge	\$0.00057	\$0.00057
(38)		
(39) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(40)		
(41) Standard Offer Service Base Charge	\$0.09492	\$0.09492
(42)		
(43) SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(44)		
(45) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(46)		
(47) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(48)		
(49)		
(50) Customer Charge	\$135.00	\$145.00
(51) RE Growth Factor	\$11.85	\$11.85
(52) LIHEAP Charge	\$0.81	\$0.81
(53) Transmission Demand Charge	\$4.37	\$4.37
(54) Transmission Energy Charge	\$0.01096	\$0.01097
(55) Base Distribution Demand Charge-xcs 10 kW	\$4.85	\$6.50
(56) CapEx Charge	\$0.67	\$0.00
(57) Base Distribution Energy Charge	\$0.00468	\$0.00460
(58) Other Distribution Energy Charge	\$0.00344	\$0.00496
(59) Transition Energy Charge	\$0.00057	\$0.00057
(60) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(61) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(62) Standard Offer Charge	\$0.09350	\$0.09353

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 11, 13, 17, 21, 23, 25, 29, 31, 33, 37) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (41, 43, 47) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (9): Attachment 9 Schedule 4-I, Page 1, Line (14)

Line (19): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (27): Page 13, Line (13)

Line (35): Page 12, Line (10)

Line (39): Page 17, Line (7)

Line (45): Page 18, Line (7)

Line (50): Line (3)

Line (51): Line (5)

Line (52): Line (1)

Line (53): Line (31)

Line (54): Line (33) + Line (35)

Line (55): Line (9)

Line (57): Line (7)

Line (58): Line (11) + Line (13) + Line (17) + Line (19) + Line (21) + Line (23) + Line (25)

Line (59): Line (37)

Line (60): Line (39)

Line (61): Line (27) + Line (29)

Line (62): Line (41) + Line (43) + Line (45) + Line (47)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate G-32 (Large Demand Rate)

Line No.		Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	\$825.00	\$1,100.00
(4)			
(5)	Renewable Energy Growth Charge	\$86.86	\$107.55
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.00551	\$0.00410
(8)			
(9)	Distribution kW Charge (per kW >200)	\$3.70	\$5.00
(10)			
(11)	Operating & Maintenance Expense Charge	\$0.00079	\$0.00080
(12)			
(13)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(14)			
(15)	FY18 CapEx Factors (per kW >200)	\$0.71	\$0.00
(16)			
(17)	CapEx Reconciliation Factor	(\$0.00050)	(\$0.00048)
(18)			
(19)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(20)			
(21)	Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(22)			
(23)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(24)			
(25)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(26)			
(27)	Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(28)			
(29)	Net Metering Charge	\$0.00023	\$0.00023
(30)			
(31)	Transmission kW Charge	\$4.69	\$4.43
(32)			
(33)	Base Transmission Charge and Adjustment Factor	\$0.01093	\$0.01175
(34)			
(35)	Transmission Uncollectible Factor	\$0.00030	\$0.00031
(36)			
(37)	Total Transition Charge	\$0.00057	\$0.00057
(38)			
(39)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(40)			
(41)	Standard Offer Service Base Charge	\$0.06785	\$0.06785
(42)			
(43)	SOS Adjustment Factor	(\$0.00507)	(\$0.00507)
(44)			
(45)	SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(46)			
(47)	Renewable Energy Standard Charge	\$0.00040	\$0.00040
(48)			
(49)			
(50)	Customer Charge	\$825.00	\$1,100.00
(51)	RE Growth Factor	\$86.86	\$107.55
(52)	LIHEAP Charge	\$0.81	\$0.81
(53)	Transmission Demand Charge	\$4.69	\$4.43
(54)	Transmission Energy Charge	\$0.01123	\$0.01206
(55)	Base Distribution Demand Charge - > 200 kW	\$3.70	\$5.00
(56)	CapEx Charge	\$0.71	\$0.00
(57)	Base Distribution Energy Charge	\$0.00551	\$0.00410
(58)	Other Distribution Energy Charge	\$0.00349	\$0.00504
(59)	Transition Energy Charge	\$0.00057	\$0.00057
(60)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(61)	Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(62)	Standard Offer Charge	\$0.06440	\$0.06443

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 13, 21, 23, 25, 29, 37) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (41, 43, 47) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (9): Attachment 9 Schedule 4-I, Page 1, Line (15)

Line (11): Page 21, Column (f), Line (6)

Line (17): Page 22, Column (f), Line (10)

Line (19): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (27): Page 13, Line (13)

Line (31): Page 10, Column (f), Line (10)

Line (33): Page 10, Column (f), Line (13) + Page 11, Column (f), Line (5)

Line (35): Page 12, Column (f), Line (10)

Line (39): Page 17, Line (7)

Line (45): Page 18, Line (7)

Line (50): Line (3)

Line (51): Line (5)

Line (52): Line (1)

Line (53): Line (31)

Line (54): Line (33) + Line (35)

Line (55): Line (9)

Line (57): Line (7)

Line (58): Line (11) + Line (13) + Line (17) + Line (19) + Line (21) + Line (23) + Line (25)

Line (59): Line (37)

Line (60): Line (39)

Line (61): Line (27) + Line (29)

Line (62): Line (41) + Line (43) + Line (45) + Line (47)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate G-62 (Optional Large Demand Rate)</u>		
Line No.	Present Rates @ 11/1/17 (a)	Proposed G-32 Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$17,000.00	\$1,100.00
(4)		
(5) Renewable Energy Growth Charge	\$1,928.08	\$107.55
(6)		
(7) Base Distribution Energy (per kWh)	\$0.00000	\$0.00410
(8)		
(9) Distribution kW Charge (per kW) (per kW >200) proposed	\$2.99	\$5.00
(10)		
(11) Operations & Maintenance Expense Charge (per kW)	\$0.36	n/a
(12)		
(13) Operating & Maintenance Expense Charge	\$0.00000	\$0.00080
(14)		
(15) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(16)		
(17) FY18 CapEx Factors (per kW) (per kW >200) proposed	\$0.55	\$0.00
(18)		
(19) CapEx Reconciliation Factor	(\$0.00038)	(\$0.00048)
(20)		
(21) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(22)		
(23) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(24)		
(25) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(26)		
(27) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(28)		
(29) Net Metering Charge	\$0.00023	\$0.00023
(30)		
(31) Transmission (per kW)	\$3.40	\$4.43
(32)		
(33) Base Transmission Charge and Adjustment Factor	\$0.01492	\$0.01175
(34)		
(35) Transmission Uncollectible Factor	\$0.00032	\$0.00031
(36)		
(37) Total Transition Charge	\$0.00057	\$0.00057
(38)		
(39) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(40)		
(41) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(42)		
(43) Standard Offer Service Base Charge	\$0.06785	\$0.06785
(44)		
(45) SOS Adjustment Factor	(\$0.00507)	(\$0.00507)
(46)		
(47) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(48)		
(49) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(50)		
(51)		
(52) Customer Charge	\$17,000.00	\$1,100.00
(53) RE Growth Factor	\$1,928.08	\$107.55
(54) LIHEAP Charge	\$0.81	\$0.81
(55) Transmission Demand Charge	\$3.40	\$4.43
(56) Transmission Energy Charge	\$0.01524	\$0.01206
(57) Base Distribution Demand Charge	\$2.99	\$5.00
(58) O&M kW Charge	\$0.36	n/a
(59) CapEx kW Charge	\$0.55	\$0.00
(60) Base Distribution Energy Charge	\$0.00000	\$0.00410
(61) Other Distribution Energy Charge	\$0.00282	\$0.00504
(62) Transition Energy Charge	\$0.00057	\$0.00057
(63) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(64) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(65) Standard Offer Charge	\$0.06440	\$0.06443

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096
Column (b):

Lines (1, 15, 23, 25, 29, 37, 41) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (43, 45, 49) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (9): Attachment 9 Schedule 4-I, Page 1, Line (15)

Line (13): Page 21, Column (f), Line (6)

Line (19): Page 22, Column (f), Line (10)

Line (21): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (27): Page 13, Line (13)

Line (31): Page 10, Column (f), Line (10)

Line (33): Page 10, Column (f), Line (13) + Page 11, Column (f), Line (5)

Line (35): Page 12, Column (f), Line (10)

Line (39): Page 17, Line (7)

Line (47): Page 18, Line (7)

Line (52): Line (3)

Line (53): Line (5)

Line (54): Line (1)

Line (55): Line (31)

Line (56): Line (33) + Line (35)

Line (57): Line (9)

Line (58): Page 21, Column (f), Line (8)

Line (60): Line (7)

Line (61): Line (13) + Line (15) + Line (19) + Line (21) + Line (23) + Line (25) + Line (41)

Line (62): Line (37)

Line (63): Line (39)

Line (64): Line (27) + Line (29)

Line (65): Line (43) + Line (45) + Line (47) + Line (49)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate X-01 (Electric Propulsion Rate)</u>		
Line No.	Present Rates @ 11/1/17 (a)	Proposed Rate (b)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$16,500.00	\$21,000.00
(4)		
(5) Renewable Energy Growth Charge	\$2,087.71	\$2,088.76
(6)		
(7) Base Distribution Energy (per kWh)	\$0.01600	\$0.00501
(8)		
(9) Operating & Maintenance Expense Charge	\$0.00123	\$0.00123
(10)		
(11) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)		
(13) FY18 CapEx Factor Charge	\$0.00217	\$0.00000
(14)		
(15) CapEx Reconciliation Factor	(\$0.00103)	(\$0.00103)
(16)		
(17) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)		
(19) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(20)		
(21) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)		
(23) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(24)		
(25) Net Metering Charge	\$0.00023	\$0.00023
(26)		
(27) Transmission (per kW)	\$3.40	\$4.43
(28)		
(29) Base Transmission Charge and Adjustment Factor	\$0.01492	\$0.01175
(30)		
(31) Transmission Uncollectible Factor	\$0.00032	\$0.00031
(32)		
(33) Total Transition Charge	\$0.00057	\$0.00057
(34)		
(35) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)		
(37) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(38)		
(39) Standard Offer Service Base Charge	\$0.06785	\$0.06785
(40)		
(41) SOS Adjustment Factor	(\$0.00507)	(\$0.00507)
(42)		
(43) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(44)		
(45) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(46)		
(47)		
(48) Customer Charge	\$16,500.00	\$21,000.00
(49) RE Growth Factor	\$2,087.71	\$2,088.76
(50) LIHEAP Charge	\$0.81	\$0.81
(51) Transmission Demand Charge	\$3.40	\$4.43
(52) Transmission Energy Charge	\$0.01524	\$0.01206
(53) Base Distribution Energy Charge	\$0.01600	\$0.00501
(54) Other Distribution Energy Charge	\$0.00557	\$0.00492
(55) Transition Energy Charge	\$0.00057	\$0.00057
(56) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(57) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(58) Standard Offer Charge	\$0.06440	\$0.06443

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 9, 11, 15, 19, 21, 25, 33, 37) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (39, 41, 45) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Attachment 9 Schedule 4-I Page 1, Line (9)

Line (17): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (23): Page 13, Line (13)

Line (27): Page 10, Column (f), Line (10)

Line (29): Page (10), Column (f), Line (13) + Page 11, Column (f), Line (5)

Line (31): Page 12, Column (f), Line (10)

Line (35): Page 17, Line (7)

Line (43): Page 18, Line (7)

Line (48): Line (3)

Line (49): Line (5)

Line (50): Line (1)

Line (51): Line (27)

Line (52): Line (29) + Line (31)

Line (53): Line (7)

Line (54): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21) + Line (37)

Line (55): Line (33)

Line (56): Line (35)

Line (57): Line (23) + Line (25)

Line (58): Line (39) + Line (41) + Line (43) + Line (45)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate S-06/S-10/S-14 (Street and Area Lighting)

Line No.		Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	n/a	n/a
(4)			
(5)	Renewable Energy Standard Charge (per luminaire)	\$0.39	\$0.39
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.00000	\$0.00000
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.01273	\$0.01273
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.01422	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00151)	(\$0.00151)
(16)			
(17)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)			
(19)	Revenue Decoupling Adjustment	\$0.00118	\$0.00118
(20)			
(21)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)			
(23)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)			
(25)	Long-term Contracting Charge	\$0.00664	\$0.00665
(26)			
(27)	Net Metering Charge	\$0.00023	\$0.00023
(28)			
(29)	Base Transmission Charge and Adjustment Factor	\$0.02221	\$0.02221
(30)			
(31)	Transmission Uncollectible Factor	\$0.00028	\$0.00029
(32)			
(33)	Transition Charge	\$0.00057	\$0.00057
(34)			
(35)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)			
(37)	Standard Offer Service Base Charge	\$0.09492	\$0.09492
(38)			
(39)	SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(40)			
(41)	SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(42)			
(43)	<u>Renewable Energy Standard Charge</u>	<u>\$0.00040</u>	<u>\$0.00040</u>
(44)			
(45)			
(46)	Volumetric Charge per kWh	\$0.16361	\$0.15096

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 7, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates tariff

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff

Line (3): n/a

Line (5): Page 16, Line (3)

Line (17): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): sum of Lines (1) through (43)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate S-05 (Customer-Owned Street and Area Lighting)

Line No.		Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	n/a	n/a
(4)			
(5)	Renewable Energy Standard Charge (per luminaire)	\$0.39	\$0.39
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.02654	\$0.03599
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.01273	\$0.01273
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.01422	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00151)	(\$0.00151)
(16)			
(17)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)			
(19)	Revenue Decoupling Adjustment	\$0.00118	\$0.00118
(20)			
(21)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)			
(23)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)			
(25)	Long-term Contracting Charge	\$0.00664	\$0.00665
(26)			
(27)	Net Metering Charge	\$0.00023	\$0.00023
(28)			
(29)	Base Transmission Charge and Adjustment Factor	\$0.02221	\$0.02221
(30)			
(31)	Transmission Uncollectible Factor	\$0.00028	\$0.00029
(32)			
(33)	Transition Charge	\$0.00057	\$0.00057
(34)			
(35)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)			
(37)	Standard Offer Service Base Charge	\$0.09492	\$0.09492
(38)			
(39)	SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(40)			
(41)	SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(42)			
(43)	Renewable Energy Standard Charge	\$0.00040	\$0.00040
(44)			
(45)			
(46)	Volumetric Charge per kWh	\$0.19015	\$0.18695

Notes:

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 7, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates tariff

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff

Line (3): n/a

Line (5): Page 16, Line (3)

Line (7): Schedule HSG-F, Line 92

Line (17): Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): sum of Lines (1) through (43)

The Narragansett Electric Company
Calculation of 2017 Base Transmission Factors
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>	<u>Total</u>	<u>Residential</u> <u>A16/ A60</u> (a)	<u>Small</u> <u>Commercial &</u> <u>Industrial</u> <u>C06</u> (b)	<u>General</u> <u>Commercial &</u> <u>Industrial</u> <u>G02</u> (c)	<u>Large Demand</u> <u>B32/G32</u> (d)	<u>Large Demand</u> <u>B62/G62/X01</u> (e)	<u>Combined</u> <u>B32/G32</u> <u>B62/G62/X01</u> (f)	<u>Street</u> <u>Lighting</u> <u>S05/S06</u> <u>S10/S14</u> (g)
(1) Estimated Transmission Expenses	\$212,722,033							
(2) Coincident Peak Allocator	100.00%	45.12%	8.92%	17.07%	23.44%	5.05%	28.48%	0.41%
(3) Estimated 2017 Transmission Expenses by Rate Class	\$212,722,033	\$95,975,112	\$18,976,592	\$36,301,176	\$49,857,577	\$10,734,534	\$60,592,111	\$877,043
(4) Allocated Estimated 2016 Transmission Expenses	\$178,151,436	\$79,595,694	\$15,675,426	\$29,787,336	\$42,177,437	\$10,138,531	\$52,315,968	\$777,012
(5) Increase/(Decrease)	\$34,570,597	\$16,379,417	\$3,301,166	\$6,513,840	\$7,680,140	\$596,002	\$8,276,142	\$100,031
(6) Percentage Increase/(Decrease)	19.41%	20.58%	21.06%	21.87%	18.21%	5.88%	15.82%	12.87%
(7) Forecast 2017 Demand kW	11,451,784			4,545,406	5,657,297	1,249,081	6,906,378	
(8) Forecast kWh for the period April 1, 2017 through March 31, 2018	7,423,513,683	3,027,852,906	596,142,607	1,295,163,245	1,988,885,728	454,899,445	2,443,785,174	60,569,751
(9) Current Transmission kW Charge				\$3.59	\$3.97	\$3.22	\$3.83	
(10) Proposed Transmission kW Charge				\$4.37	\$4.69	\$3.40	\$4.43	
(11) Transmission Expenses to be Recovered on a kW Basis	\$50,458,679			\$19,863,424	\$26,532,725	\$4,246,874	\$30,595,255	
(12) Transmission Expenses to be Recovered on a kWh Basis	\$162,263,354	\$95,975,112	\$18,976,592	\$16,437,752	\$23,324,852	\$6,487,659	\$29,996,856	\$877,043
(13) Proposed Transmission kWh Charge		\$0.03169	\$0.03183	\$0.01269	\$0.01172	\$0.01426	\$0.01227	\$0.01447

Column Descriptions:

Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-11, Page 1

Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

Line Descriptions:

- (1) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule TMF-1, Page 1, Line (11)
- (2) Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-11, Page 2, Column (j); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (3) Line 2 x Total Line 1; Total Column sum of Columns (a), (b), (c), (f), (g)
- (4) per 2016 Electric Retail Rate Filing, RIPUC Docket No 4599 Schedule ASC-11, Page 1 of 2, Line (3); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (5) Line 3 - Line 4; Total Column sum of Columns (a), (b), (c), (f), (g)
- (6) Line 5 ÷ Line 4
- (7) per Company forecast; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (8) per Company forecast; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (9) Columns (a), (b), (c), (d), (e), (g) per 2016 Electric Retail Rate Filing, RIPUC Docket No 4599, Schedule ASC-11, Page 1, Line (10); Column (f) per 2016 Electric Retail Rate Filing, RIPUC Docket No 4599, Schedule ASC-11, Page 1 - rate classes B32/G32 and B62/G62, weighted average of sum of lines (7) and (11)
- (10) Higher of current charge or Line 9 x (1 + Line 6)
- (11) Line 7 x Line 10; Total Column sum of Columns (c) and (f)
- (12) Line 3 - Line 11; Total Column sum of Columns (a), (b), (c), (f), (g)
- (13) Line 12 ÷ Line 8 truncated to five decimal places

The Narragansett Electric Company
Calculation of Transmission Adjustment Factor
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>	<u>Total</u>	<u>Residential</u> <u>A16/ A60</u> (a)	<u>Small</u> <u>Commercial &</u> <u>Industrial</u> <u>C06</u> (b)	<u>General</u> <u>Commercial &</u> <u>Industrial</u> <u>G02</u> (c)	<u>Large Demand</u> <u>B32/G32</u> (d)	<u>Large Demand</u> <u>B62/G62/X01</u> (e)	<u>Combined</u> <u>B32/G32</u> <u>B62/G62/X01</u> (f)	<u>Street</u> <u>Lighting</u> <u>S05/S06</u> <u>S10/S14</u> (g)
(1) Transmission Over/(Under) Recovery	\$6,523,275	\$867,714	\$2,235,697	\$2,626,915	\$1,555,754	(\$300,386)	\$1,255,368	(\$462,420)
(2) Plus: Estimated Interest During the Refund/Recovery Period	<u>\$93,993</u>	<u>\$12,503</u>	<u>\$32,214</u>	<u>\$37,851</u>	<u>\$22,417</u>	<u>(\$4,328)</u>	<u>\$18,089</u>	<u>(\$6,663)</u>
(3) Total Transmission Over(Under) Recovery (including interest)	\$6,617,268	\$880,217	\$2,267,911	\$2,664,766	\$1,578,170	(\$304,714)	\$1,273,456	(\$469,083)
(4) Forecasted kWhs During Recovery Period	\$7,423,513,683	3,027,852,906	596,142,607	1,295,163,245	1,988,885,728	454,899,445	2,443,785,174	60,569,751
(5) Proposed Transmission Adjustment Charge/(Credit)		(\$0.00029)	(\$0.00380)	(\$0.00205)	(\$0.00079)	\$0.00066	(\$0.00052)	\$0.00774

Line Descriptions:

- (1) Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, ASC-12 Revised, Page 2; Column (f) sum of Columns (d) and (e)
- (2) Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, ASC-13 Revised, Page 2; Total Column sum of Columns (a), (b), (c), (f), and (g)
- (3) Line (1) + Line (2); Total Column sum of Columns (a), (b), (c), (f), and (g)
- (4) per Company forecast; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), and (g)
- (5) Line 3 ÷ Line 4, truncated to five decimal places

The Narragansett Electric Company
Calculation of Transmission Uncollectible Factor
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>	<u>Total</u>	<u>Residential A16/ A60 (a)</u>	<u>Small Commercial & Industrial C06 (b)</u>	<u>General Commercial & Industrial G02 (c)</u>	<u>Large Demand B32/G32 (d)</u>	<u>Large Demand B62/G62/X01 (e)</u>	<u>Combined B32/G32 B62/G62/X01 (f)</u>	<u>Street Lighting S05/S06 S10/S14 (g)</u>
(1) Estimated Base Transmission Revenue	\$212,722,033	\$95,975,112	\$18,976,592	\$36,301,176	\$49,857,577	\$10,734,534	\$60,592,111	\$877,043
(2) Transmission Service (Over)/Under Collection	(\$6,617,268)	(\$880,217)	(\$2,267,911)	(\$2,664,766)	(\$1,578,170)	\$304,714	(\$1,273,456)	\$469,083
(3) Transmission Uncollectible (Over)/Under Collection Balance	\$34,297	\$13,081	\$5,407	(\$2,561)	\$6,350	\$11,009	\$17,359	\$1,011
(4) Total	\$206,139,062	\$95,107,975	\$16,714,087	\$33,633,849	\$48,285,757	\$11,050,257	\$59,336,014	\$1,347,136
(5) Proposed Uncollectible Rate	1.30%							
(6) Estimated Transmission-related Uncollectible Expense	\$2,679,808	\$1,236,404	\$217,283	\$437,240	\$627,715	\$143,653	\$771,368	\$17,513
(7) Forecasted kWh	7,423,513,683	3,027,852,906	596,142,607	1,295,163,245	1,988,885,728	454,899,445	2,443,785,174	60,569,751
(8) Proposed Transmission Uncollectible Factor per kWh		\$0.00040	\$0.00036	\$0.00033	\$0.00031	\$0.00031	\$0.00031	\$0.00028
(9) 2016 Transmission Uncollectible Reconciliation Factor		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00002	\$0.00000	\$0.00001
(10) Proposed Transmission Uncollectible Factor		\$0.00040	\$0.00036	\$0.00033	\$0.00031	\$0.00033	\$0.00031	\$0.00029

Line Descriptions:

Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, ASC-11, Page 1, Line (3); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)	(6) Line (4) x Line (5); Total Column sum of Columns (a), (b), (c), (f), (g)
Columns (a), (b), (c), (d), (e), (g) from 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-13 revised, page 1, line (3); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)	(7) per Company forecast for the recovery/(refund) period; Total Column sum of Columns (a), (b), (c), (f), (g)
Columns (a), (b), (c), (d), (e), (g) from 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-15 Revised, page 1, Line 14	(8) Line (6) ÷ Line (7), truncated to five decimal places
(4) Line (1) + Line (2) + Line (3); Total Column sum of Columns (a), (b), (c), (f), (g)	Columns (a), (b), (c), (d), (e), (g) from 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-15 Revised, page 1, Line 17; Column (f) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-
(5) per Schedule MAL-22, Page 6, Line 15	(9) 15 Revised, Page 1 - rate classes B32/G32 and B62/G62, weighted average of sum of lines (15) and (16)
	(10) Line (8) + Line (9)

The Narragansett Electric Company
LTCRER Factor Calculation
November 2017 Rates Adjusted by Rate Case Proposal

Line No.

(1) Ending Under-Recovery Balance, Calendar Year 2016	(\$7,523,488)
(2) Interest	(\$36,740)
(3) Ending Balance Including Interest	(\$7,560,228)
(4) Interest During Recovery Period	(\$75,245)
(5) Ending Balance Including Interest During the Recovery Period	(\$7,635,473)
(6) Forecasted kWhs for the period	7,423,513,683
(7) Unadjusted charge per kWh	\$0.00102
(8) LTC Recovery Factor Effective July 1, 2017 (prior to Uncollectible Adjustments)	\$0.00555
(9) LTC Recovery Reconciliation Factor Effective April 1, 2017, prior to Uncollectible Adjustments	\$0.00102
(10) Combined LTC Factor, prior to Uncollectible Adjustments	\$0.00657
(11) Proposed Uncollectible Allowance	1.3%
(12) Adjustment for Uncollectible Allowance	\$0.00008
(13) Proposed LTC Recovery Factor	\$0.00665

Line Descriptions:

(1) per 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 1, Ending Balance	(7) Line (5) ÷ Line (6), truncated to 5 decimal places
(2) per 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 1, Line (1)	(8) per LTC Recovery Factor filing, Docket No. 4673. May 2017, Attachment 1, Page 1, Line (6)
(3) Line (1) + Line (2)	(9) per 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 1, Line (6)
(4) 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 2	(10) Line (8) + Line (9)
(5) Line (3) + Line (4)	(11) per Schedule MAL-22, Page 6, Line 15
(6) per Company forecast	(12) Line (10) x Line (11)
	(13) Line (10) + Line (12)

The Narragansett Electric Company
Renewable Energy Growth Program
Renewable Energy Growth Program Factors
November 2017 Rates Adjusted by Rate Case Proposal

Line No.	Total	Residential A16 / A60 (a)	Small Commercial & Industrial C06 (b)	General Commercial & Industrial G02 (c)	Large Demand B32 / G32 (d)	Large Demand B62 / G62 (e)	Combined B32/G32 B62 / G62 (f)	Street Lighting S05/S06 S10 / S14 (g)	Electric Propulsion X01 (h)
(1) Projected Annual Renewable Energy Growth Program Cost	\$7,598,773								
(2) Total Rate Base (\$000s)	\$561,738	\$296,490	\$54,542	\$82,460	\$77,651	\$19,545	\$97,196	\$29,286	\$1,764
(3) Percentage of Total (RBA)	100.00%	52.78%	9.71%	14.68%	13.82%	3.48%	17.30%	5.21%	0.31%
(4) Allocated Expense	\$7,598,773	\$4,010,692	\$737,805	\$1,115,458	\$1,050,407	\$264,391	\$1,314,798	\$396,164	\$23,857
(5) Forecasted Number of Bills/Luminaires (FBill)	7,009,440	5,257,356	608,568	98,664	12,696	144	12,840	1,032,000	12
(6) Proposed REG Factor - monthly per bill charge		\$0.76	\$1.21	\$11.30	\$82.73	\$1,836.04	\$102.39	\$0.38	\$1,988.05
(7) Uncollectible Percentage (UP)	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
(8) Proposed RE Growth Factors		\$0.77	\$1.22	\$11.44	\$83.81	\$1,860.22	\$103.73	\$0.38	\$2,014.23

Column Descriptions:

Columns (a), (b), (c), (d), (e), (g) per RE Growth Factor Filing, RIPUC Docket No. 4707, Schedule ASC-2, Page 4

Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

Line Descriptions:

- (1) RE Growth Factor Filing, RIPUC Docket No. 4707, Schedule ASC-2, Page 1, Line (6)
- (2) per RIPUC 4323, Compliance Attachment 3A, (Schedule HSG-1), page 2, line 10; Column (f) sum of Columns (d) and (e)
- (3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (5) Company forecast for the period October 1, 2017 through September 30, 2018; for Streetlighting number represents individual fixtures; Column (f) sum of Columns (d) and (e); Total Column sum
- (6) Columns (a), (b), (c), (f), (g), (h)
- (7) Line (4) ÷ Line (5), truncated to 2 decimal places
- (8) Proposed Uncollectible percentage, per Schedule MAL-22, Page 6, Line 15
- (9) Line (6) ÷ (1- Line (7)), truncated to 2 decimal places

The Narragansett Electric Company
Renewable Energy Growth Program
RE Growth Cost Recovery Reconciling Factors
November 2017 Rates Adjusted by Rate Case Proposal

Line No.	Factor Calculation	Total	Residential	Small Commercial & Industrial	General Commercial & Industrial	Large Demand	Large Demand	Combined	Street Lighting	Electric
			A16 / A60 (a)	C06 (b)	G02 (c)	B32 / G32 (d)	B62 / G62 (e)	B32 / G32 B62 / G62 (f)	S05 / S06 S10 / S14 (g)	X01 (h)
(1)	RE Growth Program Year 2017 Cost (Over)/Under Recovery	\$281,221								
(2)	Total Rate Base (\$000s)	\$561,738	\$296,490	\$54,542	\$82,460	\$77,651	\$19,545	\$97,196	\$29,286	\$1,764
(3)	Rate Base as Percentage of Total (RBA)	100.00%	52.78%	9.71%	14.68%	13.82%	3.48%	17.30%	5.21%	0.31%
(4)	Allocated 2017 Program Year (Over)/Under Recovery	\$281,221	\$148,431	\$27,305	\$41,282	\$38,874	\$9,785	\$48,659	\$14,662	\$883
(5)	Forecasted Number of Bills/Luminaires (Fbill)	7,009,440	5,257,356	608,568	98,664	12,696	144	12,840	1,032,000	12
(6)	Proposed Class-specific RE Growth Reconciling Factor per Month		\$0.02	\$0.04	\$0.41	\$3.06	\$67.94	\$3.78	\$0.01	\$73.57
(7)	Proposed Uncollectible Percentage (UP)		1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
(8)	Proposed Factor incl. Adjustment for Uncollectible Allowance (X%)		\$0.02	\$0.04	\$0.41	\$3.10	\$68.83	\$3.82	\$0.01	\$74.53

Column Descriptions:

Columns (a), (b), (c), (d), (e), (g) per RE Growth Factor Filing, RIPUC Docket No. 4707, Schedule ASC-3, Page , Section (2)

Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

Line Descriptions:

- (1) RE Growth Factor Filing, Docket No. 4707, Schedule ASC-3, Page 1, Line (5)
- (2) per RIPUC 4323, Compliance Attachment 3A, (Schedule HSG-1), page 2, line 10; Column (f) sum of Columns (d) and (e)
- (3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (5) Company forecast for the period October 1, 2017 through September 30, 2018; for Streetlighting number represents individual fixtures; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (6) Line (4) ÷ Line (5), truncated to 2 decimal places
- (7) Proposed Uncollectible percentage, per Schedule MAL-22, Page 6, Line 15
- (8) Line (6) ÷ (1- Line (7)), truncated to 2 decimal places

The Narragansett Electric Company
Renewable Energy Growth Program
Combined Monthly RE Growth Cost Recovery Factors
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>	<u>Residential</u> <u>A16 / A60</u> (a)	<u>Small</u> <u>Commercial</u> & <u>Industrial</u> <u>C06</u> (b)	<u>General</u> <u>Commercial</u> & <u>Industrial</u> <u>G02</u> (c)	<u>Large</u> <u>Demand</u> <u>B32 / G32</u> (d)	<u>Large</u> <u>Demand</u> <u>B62 / G62</u> (e)	<u>Combined</u> <u>B32/G32</u> <u>B62 / G62</u> (f)	<u>Street</u> <u>Lighting</u> <u>S05/S06</u> <u>S10 / S14</u> (g)	<u>Electric</u> <u>Propulsion</u> <u>X01</u> (h)
(1) RE Growth Factor (Costs for PYE March 2018)	\$0.77	\$1.22	\$11.44	\$83.81	\$1,860.22	\$103.73	\$0.38	\$2,014.23
(2) RE Growth Reconciliation Factor (Costs for PYE March 2017)	<u>\$0.02</u>	<u>\$0.04</u>	<u>\$0.41</u>	<u>\$3.10</u>	<u>\$68.83</u>	<u>\$3.82</u>	<u>\$0.01</u>	<u>\$74.53</u>
(3) Proposed Combined RE Growth Factor	\$0.79	\$1.26	\$11.85	\$86.91	\$1,929.05	\$107.55	\$0.39	\$2,088.76

Line Descriptions:

- (1) Page 14, Line (8)
- (2) Page 15, Line (8)
- (3) Line (1) + Line (2)

The Narragansett Electric Company
Energy Efficiency Factor Calculation
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>		
(1)	Currently Effective Energy Efficiency Program charge per kWh, excluding uncollectible recovery:	\$0.01108
(2)	Currently Effective System Reliability Factor per kWh, excluding uncollectible recovery:	\$0.00002
(3)	Total Effective Energy Efficiency Charge per kWh, excluding uncollectible recovery:	\$0.01110
(4)	Proposed Uncollectible Rate	1.30%
(5)	Energy Efficiency Program charge per kWh, including proposed uncollectible recovery:	\$0.01124
(6)	Renewable Energy Charge	\$0.00030
(7)	Proposed Energy Efficiency Charge	\$0.01154

Line Descriptions:

- (1) per Energy Efficiency Program Plan For 2017, Docket No. 4654, Attachment 5, Page 1, Line (9)
- (2) per Energy Efficiency Program Plan For 2017, Docket No. 4654, Attachment 5, Page 1, Line (10)
- (3) per Energy Efficiency Program Plan For 2017, Docket No. 4654, Attachment 5, Page 1, Line (11)
- (4) Proposed Uncollectible percentage, per Schedule MAL-22, Page 6, Line 15
- (5) Line 3 ÷ (1-Line (4)), truncated to 5 decimal places
- (6) Renewable Energy Charge per R.I.G.L. §39-2-1.2
- (7) Line (5) + Line (6)

The Narragansett Electric Company
Calculation of Standard Offer Service Administrative Cost Factor
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>		<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
(1)	Estimated Commodity Related Uncollectible Expense for 2017	\$3,137,281	\$2,172,700	\$794,276	\$170,305
(2)	Estimated Other Administrative Expense for 2017	\$2,828,342	\$2,013,777	\$657,335	\$157,230
(3)	Estimated Total Administrative Expense for 2017	\$5,965,623	\$4,186,477	\$1,451,611	\$327,535
(4)	Forecasted SOS kWh for the period of April 1, 2017 through March 31, 2018	3,846,663,819	2,641,130,580	972,590,232	232,943,007
(5)	Estimated SOS Administrative Cost Factor		\$0.00158	\$0.00149	\$0.00140
(6)	SOS Administrative Cost Reconciliation Adjustment Factor		(\$0.00007)	(\$0.00024)	(\$0.00015)
(7)	Proposed SOS Administrative Cost Factor		\$0.00151	\$0.00125	\$0.00125

Line Descriptions:

- (1) from Page 19, line (3)
- (2) from Page 20, line (4)
- (3) Line (1) + Line (2)
- (4) per 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-3, page 2, line (4)
- (5) Line 3 ÷ Line 4, truncated to 5 decimal places
- (6) per 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-7, Page 1 Lines (15), (10) and (5)
- (7) Line (5) + Line (6)

The Narragansett Electric Company
Calculation of Standard Offer Service Administrative Cost Factor
November 2017 Rates Adjusted by Rate Case Proposal

Commodity-Related Uncollectible Expense for April 1, 2017 through March 31, 2018

(1)	Estimated Rate Year Cost/Revenue	\$167,130,743	\$61,098,118	\$13,100,418	\$241,329,280
(2)	Uncollectible Rate	<u>1.30%</u>	<u>1.30%</u>	<u>1.30%</u>	
(3)	Expense	\$2,172,700	\$794,276	\$170,305	\$3,137,281

- per 2017 Electric Annual Retail Rate Filing, RIPUC Docket No. 4691, Schedule ASC-4, Page 2, Section 1, Columns (c), (f), and (i), Line
- (1) (13)
- (2) Proposed Uncollectible percentage, per Schedule MAL-22, Page 6, Line 15
- (3) Line (1) x Line (2)

The Narragansett Electric Company
Calculation of Standard Offer Service Administrative Cost Factor
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
(1) Estimated GIS Cost	\$44,285	\$31,644	\$10,314	\$2,327
(2) Estimated CWC	\$2,420,321	\$1,723,269	\$561,515	\$135,538
(3) Estimate of Other Administrative Costs	<u>\$363,736</u>	<u>\$258,864</u>	<u>\$85,507</u>	<u>\$19,365</u>
(4) Total Other Administrative Expenses	\$2,828,342	\$2,013,777	\$657,335	\$157,230

Line Descriptions:

- (1) from 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-5 Revised, Page 4, column (g), Page 5, column (g) and Page 6, column (g)
- (2) from 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-5, Page 4, column (h), Page 5, column (h) and Page 6, column (h)
- (3) from 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-5, Page 4, column (i), Page 5, column (i) and Page 6, column (i), less costs incurred in CY 2016 for Northbridge study
- (4) Line (1) + Line (2) + Line (3)

The Narragansett Electric Company
FY18 Proposed Operations & Maintenance Factors
November 2017 Rates Adjusted by Rate Case Proposal

<u>Line No.</u>	<u>Total</u>	<u>Residential A16 / A60 (a)</u>	<u>Small Commercial & Industrial C06 (b)</u>	<u>General Commercial & Industrial G02 (c)</u>	<u>Large Demand B32 / G32 (d)</u>	<u>Large Demand B62 / G62 (e)</u>	<u>Combined Large Demand B32 / G32 B62 / G62 (f)</u>	<u>Street Lighting S05/S06 S10 / S14 (g)</u>	<u>Electric Propulsion X01 (h)</u>
(1) FY2018 Forecasted Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense	\$10,306,051								
(2) Operating & Maintenance Expense - Rate Year Allowance (\$000s)	\$35,640	\$17,115	\$3,503	\$5,508	\$5,438	\$1,306	\$6,744	\$2,668	\$102
(3) Percentage of Total	100.00%	48.02%	9.83%	15.45%	15.26%	3.66%	18.92%	7.49%	0.29%
Allocated Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense	\$10,306,051	\$4,949,160	\$1,012,966	\$1,592,753	\$1,572,511	\$377,657	\$1,950,169	\$771,508	\$29,495
(5) Forecasted kWh - April 2017 through March 2018	6,724,493,045	3,027,852,906	596,142,607	596,142,607	1,988,885,728	431,021,320	2,419,907,048	60,569,751	23,878,126
Proposed Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense Charge per kWh		\$0.00163	\$0.00169	\$0.00267	\$0.00079	n/a	\$0.00080	\$0.01273	\$0.00123
(7) Forecasted kW - April 2017 through March 2018						1,037,528			
Proposed Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense Charge per kW		n/a	n/a	n/a	n/a	\$0.36	n/a	n/a	n/a

Column Descriptions:

Columns (a), (b), (c), (d), (e), (g) per FY 2018 Electric Infrastructure, Safety, and Reliability Plan, RIPUC Docket No. 4682, Section 6 Revised: Rate Design, Page 2

Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

Line Descriptions:

- (1) per Revised Section 5: Attachment 1S, page 1, line 4, column (b)
- (2) per R.I.P.U.C. 4323, Compliance Attachment 3A, (Schedule HSG-1), page 4, line 72; Column (f) Sum of Columns (d) and (e)
- (3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (5) per Company forecasts; Column (f) Sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (6) Line (4) ÷ Line (5), truncated to 5 decimal places
- (7) per Company forecasts
- (8) Line (4) ÷ Line (7), truncated to 2 decimal places

(1) Total per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment AM-1, Page 1, Line (15)
(2) per R.I.P.U.C. 4323, Compliance Attachment 3A, (Schedule HSG-1), page 2, Line (10); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)

(5) per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment ASC-2, page2; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(6) Line (5) - Line (4); Total Column sum of Columns (a), (b), (c), (f), (g), (h)

(7) per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment ASC-2, page 3; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(8) Line (6) + Line (7); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(9) per Company forecasts; ; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(10) -1 x [Line (8) ÷ Line (9)], truncated to 5 decimal places

Attachment 13

Narragansett Electric Redlined Tariffs

Marked to show changes from those currently in effect

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

AVAILABILITY

Electric delivery service under this rate is available for all domestic purposes in an individual private dwelling, an individual private apartment or an individual private condominium. Service is also available for farm customers where all electricity is delivered by the Company.

The Company may under unusual circumstances permit more than one set of living quarters to be served through one metering installation under this rate, but if so, the Customer Charge shall be multiplied by the number of separate living quarters so served.

Service under this rate is also available to residential condominium associations for service provided to common areas and facilities. The condominium association must provide documentation of the establishment of a residential condominium and a written statement identifying all buildings or units which are part of the condominium. Except at the Company's option, service to each individual unit shall be separately metered and billed apart from the common areas and facilities. If the Company permits more than one individual unit to be served through one metering installation, the Customer Charge shall be multiplied by the number of individual units served. Where a condominium includes space used exclusively for commercial purposes, all electric delivery service provided through the meter serving the commercial space will be charged at the appropriate commercial rate. Where a single metering installation records electric delivery service to both common areas/facilities and commercial space, all electric delivery service provided through the single meter will be billed under this rate. Electric delivery service provided to Company owned streetlights will be billed on the appropriate street and area lighting tariff.

A church and adjacent buildings owned and operated by the church may be served under this rate, but any such buildings separated by public ways must be billed separately.

MONTHLY CHARGE

The Monthly Charge will be the sum of the applicable Retail Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Program Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

Net Metering Provision

Pension Adjustment Mechanism Provision

Qualifying Facilities Power Purchase Rate

Renewable Energy Growth Program Cost Recovery Provision

Residential Assistance Provision

Revenue Decoupling Mechanism Provision

Standard Offer Service Adjustment Provision

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
 RETAIL DELIVERY SERVICE

Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision
Transmission Service Charge Adjustment

The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Transmission Service Cost Adjustment Provision.

Transition Charge Adjustment

The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Non-Bypassable Transition Charge Adjustment Provision.

Standard Offer Adjustment

All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.

R.I.P.U.C. No. 2100

Sheet 2

Canceling R.I.P.U.C. No. 2082

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
 RETAIL DELIVERY SERVICE

Energy Efficiency Programs

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

R.I.P.U.C. No. 2100

Sheet 3

Canceling R.I.P.U.C. No. 2082

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**BASIC RESIDENTIAL RATE (A-16)**~~
~~RETAIL DELIVERY SERVICE~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

MINIMUM CHARGE

The minimum charge per month is the Customer Charge.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

AVAILABILITY

Service under this rate is available only to currently qualified customers for all domestic purposes in an individual private dwelling or an individual apartment, providing such customer meets both of the following criteria:

1. Must be the head of a household or principal wage earner-; and
2. Must be presently receiving Supplemental Security Income from the Social Security Administration, be eligible for the low-income home energy assistance program, or one of the following from the appropriate Rhode Island agencies: Medicaid, Food Stamps, General Public Assistance or Family Independence Program.

It is the responsibility of the customer to annually certify, by forms provided by the Company, the continued compliance with the foregoing provisions.

The Company may under unusual circumstances permit more than one set of living quarters to be served through one meter under this rate, but if so, the kilowatt-hours eligible for the credit described below shall be multiplied by the number of separate living quarters so served.

MONTHLY CHARGE

The Monthly Charge will be the sum of the applicable Retail Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Revenue Decoupling Mechanism Provision
Residential Assistance Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

~~Transmission Service Charge Adjustment~~

~~—The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the~~

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

~~manner described in the Company's Transmission Service Cost Adjustment Provision.~~

~~Transition Charge Adjustment~~

~~_____The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Non-Bypassable Transition Charge Adjustment Provision.~~

~~Standard Offer Adjustment~~

~~_____All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service~~

~~Energy Efficiency Programs~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

R.I.P.U.C. No. 2101

_____Sheet 2

_____Canceling R.I.P.U.C. No. 2083

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

Revenue Decoupling Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

Net Metering Provision and Qualifying Facilities Power Purchase Rate

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

LOW INCOME DISCOUNT

_____The Customer's total bill for service as determined based upon the provisions above, in addition to charges for generation service billed under the Complete Billing Service option pursuant to §2.1.1 of the Company's Terms and Conditions for Nonregulated Power Producers in effect from time to time, will be discounted by twenty-five (25) percent. Customers receiving benefits through the following programs will receive an additional discount of five (5) percent, totaling a total bill discount of thirty (30) percent: Medicaid, General Public Assistance, or Family Independence Program.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~_____Effective: February 1, 2013~~

**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE**

AVAILABILITY

This service shall apply to Customers receiving service on any of the Company's retail delivery service tariffs who have a facility demand of 25 kilowatts or greater and meet the criteria in the class identified below:

- (i) who receive all or any portion of their electric supply from non-emergency generation unit(s) with a nameplate rating greater than 30 kW ("Generation Units"), where electricity received by the Customer from the Generation Units is not being delivered over Company-owned distribution facilities pursuant to an applicable retail delivery tariff, and
- (ii) who expect the Company to provide retail delivery service to supply the Customer's load at the service location when the Generation Units are not supplying all of that load.

~~Electric delivery service under this rate is applicable to customers with a facility demand of 25 kilowatts or more.~~

—Customers who receive incentive payments for the installation of non-emergency generation units configured for Combined Heat and Power ("CHP") through the Company's approved Energy Efficiency Plan after the effective date of this tariff, and who would otherwise be eligible for this rate, will receive retail delivery service on General C&I Rate G-02 or Large Demand Rate G-32, as applicable.

All Customers served on this rate must elect to take their total electric delivery service under the metering installation as approved by the Company

EXEMPTION FOR CUSTOMER ACCOUNTS ASSOCIATED WITH ELIGIBLE NET METERING SYSTEMS

Customers accounts associated with Eligible Net Metering Systems, as defined in R.I Public Laws of 2011, Chapters 134 and 147, shall be exempt from back-up service rates commensurate with the size of the generating facility ~~and subject to the statutory three (3) percent cap on the aggregate amount of net metering in Rhode Island.~~

TYPES OF SERVICE

"Back-Up" Retail Delivery Service consists of the Company standing ready to provide retail delivery service to the Customer's load when a non-emergency generator that supplies electricity to the Customer without using Company-owned distribution facilities does not supply all of the Customer's load.

"Supplemental" Retail Delivery Service is the delivery over Company-owned distribution facilities of electricity which is utilized at the Customer's facilities.

MONTHLY CHARGE

The Monthly Charge will be the sum of the Back-Up Service Charges and the Supplemental Service Charges, as stated below.

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
 RETAIL DELIVERY SERVICE

R.I.P.U.C. No. ~~2137~~Sheet ~~2~~Canceling R.I.P.U.C. No. ~~2132~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND BACK-UP SERVICE RATE (B-32)**~~
~~RETAIL DELIVERY SERVICE~~

DETERMINATION OF BILLING DEMAND FOR BILLING SUPPLEMENTAL AND BACK-UP per kW (DEMAND) CHARGES

The Billing Demand for each month for purposes of billing Back-Up and Supplemental Service shall be the greatest of the following:

- 1) The greatest fifteen-minute peak coincident demand of the generation meter(s) plus the demand from the meter(s) at the Customer's service entrance(s) occurring in such month during Peak hours as measured in kW;
- 2) 90% of the greatest fifteen-minute peak coincident demand of the generation meter(s) plus the demand from the meter(s) at the Customer's service entrance(s) occurring in such month during Peak hours as measured in kilovolt-amperes;
- 3) 75% of the greatest Demand as so determined above during the preceding eleven months.

BACK-UP RETAIL DELIVERY SERVICE

a) Rates for Back-Up Retail Delivery Service

Customer Charge per month See RIPUC No. 2095, Summary of Retail Delivery Rates

Distribution Charge per kW See RIPUC No. 2095, Summary of Retail Delivery Rates

The Distribution Charge per kW applicable to Back-up Retail Delivery Service shall be equal to ~~\$7.50~~~~\$6.96~~ (representing the base distribution kW charge applicable to Back-up Service as approved in RIPUC Docket No. ~~4770~~~~4323~~), plus the approved Operation and Maintenance and CapEx factors applicable to Back-up Service, both per the Company's approved Infrastructure, Safety, and Reliability Plan, multiplied by a factor of 10%, representing the likelihood that, on average, an outage of an individual customer's generator will occur coincident with the Company's distribution system peak demand approximately 10% of the time.

b) Determination of Back-Up Service Kilowatt Demand

The Back-Up Service Demand shall be the greater of:

- 1) the fifteen-minute reading from the Customer's generation meter(s) as measured in kilowatts at the time of the Billing Demand in excess of 200 kW;

**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE**

2) 90% of the fifteen-minute reading from the Customer's generation meter(s) as measured in kilovolt-amperes at the time of the Billing Demand in excess of 200 kW; or

3) One hundred percent (100%) of the greatest Back-up Service Demand as determined above during the preceding eleven (11) months.

c) Installation of Meters on Generation

The Customer shall permit the Company to install meter(s) on the Generation Units providing electricity to the Customer, for purposes of billing under the terms of this rate. The meter shall be in accordance with the Company's reasonable specifications. The Customer will reimburse the Company for the

~~R.I.P.U.C. No. 2137~~

~~Sheet 3~~

~~Canceling R.I.P.U.C. No. 2132~~

~~**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE**~~

installed cost of the meter and any associated equipment. The Customer shall provide reasonable access to the Company during normal business hours to read such meter in order to bill the Customer for service under this rate.

PEAK AND OFF-PEAK PERIODS

PEAK HOURS:	June - September	-- 8 a.m. - 10 p.m. Weekdays,
	December - February	-- 7 a.m. - 10 p.m. Weekdays
	October – November and	
	March - May	-- 8 a.m. - 9 p.m. Weekdays
OFF-PEAK HOURS:	All other hours	

Weekdays shall mean Monday through Friday, excluding the following holidays: New Year's Day, President's Day, Memorial Day, Independence Day, Columbus Day (observed), Labor Day, Veterans Day, Thanksgiving Day, and Christmas Day.

SUPPLEMENTAL RETAIL DELIVERY SERVICE

a) Rates for Supplemental Retail Delivery Service

<u>Transmission Charge per kW</u>	See RIPUC No. 2095, Summary of Retail Delivery Rates
<u>Distribution Charge per kW in excess of 200 kW</u>	See RIPUC No. 2095, Summary of Retail Delivery Rates
<u>Distribution Charge per kWh</u>	See RIPUC No. 2095, Summary of Retail Delivery Rates
<u>Non-Bypassable Transition Charge per kWh</u>	See RIPUC No. 2095, Summary of Retail

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
 RETAIL DELIVERY SERVICE

Delivery Rates

b) Assessment of Kilowatt-hour Charges

For purposes of billing kWh charges for Supplemental Distribution and Transmission Service, Customers will be billed on the greater of (i) the actual kWh delivered by the Company or (ii) 90% of the actual kVAh delivered.

For purposes of billing kWh charges for Standard Offer Service, Non-Bypassable Transition ~~Charge, Service~~ and Energy Efficiency Programs, Customers will be billed on actual kWh delivered by the Company.

c) Determination of Kilowatt Demand

The Supplemental Distribution Service Demand for each month shall be the Billing Demand in excess of the Back-up Service Demand, but in no case less than 0 kW.

The Supplemental Transmission Service Demand for each month shall be the greater of:

- 1) The fifteen-minute peak from the meter(s) at the Customer's service entrance(s) as measured in

~~R.I.P.U.C. No. 2137~~
~~Sheet 4~~
~~Canceling R.I.P.U.C. No. 2132~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND BACK-UP SERVICE RATE (B-32)**~~
~~RETAIL DELIVERY SERVICE~~

- 2) kW at the time of Billing Demand; or
 90% of the fifteen-minute peak demand from the meter(s) at the Customer's service entrance(s) as measured in kilovolt-amperes at the time of Billing Demand.

OPTIONAL DETERMINATION OF DEMAND

A Customer who has been served under this rate for one year or more may upon written request have the Demand for each month used for Supplemental Service be based upon the greatest of items (1) and (2) set forth above for Billing Demand, beginning with the next month after such request and running for a period of not less than two consecutive months. In such case, the Distribution Charge per kW, the Distribution Charge per kWh, the Transmission Charge per kW, and the Transmission Charge per kWh for Supplemental Service will be increased by 20% during any such period.

In addition, the Company may, at its discretion, agree to a lower demand determination for Back-Up Service below fifteen-minute peak coincident demand of the generation meter(s) if a Customer has installed equipment or configured its facilities in such a manner that automatically limits the requirement for Back-Up Service to the lower agreed-upon demand. Under such a situation, the Customer must demonstrate to the Company's reasonable satisfaction that the Customer's facilities are configured so as to limit the demand that can be placed on the distribution system, or must install and maintain, at no cost to the Company, an automated demand limiter or other similar device as agreed to by the Company which limits deliveries to the Customer over the Company's distribution system based on the lower agreed-upon demand. This equipment can not adversely affect the operation of the Company's distribution system or service to other customers. Such interruptible Back-

**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE**

Up Service shall be negotiated by the Customer and the Company under a separate contract which shall be specific to an individual customer's circumstances.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

Transmission Service Charge Adjustment

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

Transition Charge Adjustment

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

Standard Offer Adjustment

~~———— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

R.I.P.U.C. No. 2137

Sheet 5

Canceling R.I.P.U.C. No. 2132

THE NARRAGANSETT ELECTRIC COMPANY

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
 RETAIL DELIVERY SERVICE

~~LARGE DEMAND BACK-UP SERVICE RATE (B-32)~~
~~RETAIL DELIVERY SERVICE~~

Energy Efficiency Programs

~~—————The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law. This provision shall not apply for Back-Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~—————The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

Revenue Decoupling Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

Net Metering Provision and Qualifying Facilities Power Purchase Rate

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
 RETAIL DELIVERY SERVICE

**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE**

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff. This provision shall not apply for Back-Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.

CREDIT FOR HIGH VOLTAGE DELIVERY

If the Customer takes delivery at the Company's supply line voltage, not less than 2400 volts, and the Company is saved the cost of installing any transformer and associated equipment, a credit per kilowatt of supplemental distribution billing demand for such month shall be allowed against the amount determined under the preceding provisions. See RIPUC No. 2095, Summary of Retail Delivery Rates.

An additional credit per kilowatt of the supplemental distribution billing demand for such month shall also be allowed if the Customer accepts delivery at transmission level voltage, not less than ~~115,000 volts~~ 69 kV, and the Company is saved the cost of installing any transformer and associated equipment. See RIPUC No. 2095, Summary of Retail Delivery Rates.

The total amount of the credit allowed under this provision shall not exceed the sum of the Customer Charge, the Distribution Charge per kW and the Distribution Charge per kWh.

HIGH-VOLTAGE METERING ADJUSTMENT

The Company reserves the right to determine the metering installation. Where service is metered at the Company's supply line voltage, in no case less than 2400 volts, thereby saving the Company transformer losses, a discount of 1% will be allowed from the amount determined under the preceding provisions.

SECOND FEEDER SERVICE

Except as provided below, Customers receiving second feeder service shall pay a charge per 90% of KVA of reserved second feeder capability. See RIPUC No. 2095, Summary of Retail Delivery Rates. The charge for second feeder capability shall apply only to Customers with second feeder capability installed on or after May 1, 1998. The charge for second feeder capability shall not apply to Customers taking service within the Capital Center of Providence or within the downtown Providence underground network system. The Company's Line Extension and Construction Advance Policy 3 shall apply to determine any advance contribution by the customer, using an estimate of revenues to be derived from this second feeder rate. The Company reserves the right to decline second feeder service for engineering reasons.

An additional charge per 90% of KVA of reserved second feeder capability equal to the credit for high voltage delivery for customers taking service at not less than 2400 volts shall be charged if an additional transformer is required at the Customer's facility. See RIPUC No. 2095, Summary of Retail Delivery Rates

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE

R.I.P.U.C. No. ~~2137~~Sheet ~~67~~Canceling R.I.P.U.C. No. ~~2132~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND BACK-UP SERVICE RATE (B-32)**~~
~~RETAIL DELIVERY SERVICE~~

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: February 1, 2013~~

**THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE**

AVAILABILITY

Electric delivery service under this rate is available for all purposes. If electricity is delivered through more than one meter, except at the Company's option, the Monthly Charge for service through each meter shall be computed separately under this rate. Notwithstanding the foregoing, the Company may require any customer with a 12-month average demand greater than 200 kW to take service on the Large Demand Rate G-32.

MONTHLY CHARGE

The Monthly Charge will be the sum of the applicable Retail Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Programs Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

Net Metering Provision

Pension Adjustment Mechanism Provision

Qualifying Facilities Power Purchase Rate

Renewable Energy Growth Program Cost Recovery Provision

Residential Assistance Provision

Revenue Decoupling Mechanism Provision

Standard Offer Service Adjustment Provision

Storm Fund Replenishment Provision

Transition Cost Adjustment Provision

Transmission Service Cost Adjustment Provision

Transmission Service Charge Adjustment

~~——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

Transition Charge Adjustment

~~——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

Standard Offer Adjustment

~~——— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

Energy Efficiency Programs

THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
 RETAIL DELIVERY SERVICE

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

MINIMUM CHARGE

Metered Service: See RIPUC No. 2095, Summary of Retail Delivery Rates
 Unmetered Service: See RIPUC No. 2095, Summary of Retail Delivery Rates

However, if the kVA transformer capacity needed to serve a customer exceeds 25 kVA, the minimum charge will be increased for each kVA in excess of 25 kVA. See Additional Minimum Charge, RIPUC No. 2095, Summary of Retail Delivery Rates.

~~R.I.P.U.C. No. 2104~~

~~Sheet 2~~

~~Canceling R.I.P.U.C. No. 2086~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**SMALL C&I RATE (C-06)**~~
~~RETAIL DELIVERY SERVICE~~

UNMETERED ELECTRIC SERVICE

Unmetered services are usually not permitted or desirable. However, the Company recognizes that there are certain instances where metering is not practical. ~~Examples of such locations are telephone booths and fire box lights.~~ The monthly bill will be computed by applying the rate schedule to a use determined by multiplying the total load in kilowatts by 730 hours. However, the energy use may be adjusted after tests of the unmetered equipment indicate lesser usage. When unmetered service is provided the aforesaid customer charge will be waived and the Unmetered Service Charge per month per location will be implemented.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in

THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE

accordance with Rhode Island General Laws.

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~R.I.P.U.C. No. 2104~~

~~Sheet 3~~

~~Canceling R.I.P.U.C. No. 2086~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**SMALL C&I RATE (C-06)**~~
~~RETAIL DELIVERY SERVICE~~

~~Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

AVAILABILITY

Electric delivery service under this rate is available for all purposes to customers with a Demand of 10 kilowatts or more. If electricity is delivered through more than one meter, except at the Company's option, the Monthly Charge for service through each meter shall be computed separately under this rate. Notwithstanding the foregoing, the Company may require any customer with a 12-month average Demand greater than 200 kW to take service on the Large Demand Rate G-32.

This rate will also apply to customers who receive incentive payments for the installation of non-emergency generation configured to provide Combined Heat and Power ("CHP") through the Company's approved Energy Efficiency Plan after the effective date of this tariff, and who would otherwise be eligible to receive service on Large Back-up Service Rate B-32.

This rate is also available to customer accounts associated with Eligible Net Metering Systems, as defined in R.I Public Laws of 2011, Chapters 134 and 147, who are therefore exempt from the backup service rates. However, any customer exempted from the backup service rates under this provision shall nevertheless be required to install metering pursuant to the backup service tariff that shall provide information on the operation of the generation unit.

MONTHLY CHARGE

The Monthly Charge will be the sum of the Retail Delivery Service Charges set forth in the RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision
Transmission Service Charge Adjustment

~~—————The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Transmission Service Cost Adjustment Provision.~~

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
 RETAIL DELIVERY SERVICE

~~Transition Charge Adjustment~~

~~————The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

~~Standard Offer Adjustment~~

~~————All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

R.I.P.U.C. No. 2139

Sheet 2

Canceling R.I.P.U.C. No. 2134

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
 RETAIL DELIVERY SERVICE

~~Energy Efficiency Programs~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

~~Infrastructure, Safety and Reliability Provision~~

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

~~Customer Credit Provision~~

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.~~

~~LIHEAP Enhancement Plan Provision~~

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

~~Revenue Decoupling Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE**

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

DEMAND

The Demand for each month under ordinary load conditions shall be the greatest of the following:

- a) The greatest fifteen-minute peak occurring during such month as measured in kilowatts,
- b) 90% of the greatest fifteen-minute peak occurring during the month as measured in kilovolt-amperes, where the Customer's Demand exceeds 75 kilowatts,

~~R.I.P.U.C. No. 2139~~

~~Sheet 3~~

~~Canceling R.I.P.U.C. No. 2134~~

~~**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE**~~

- c) 75% of the greatest Demand as so determined above during the preceding eleven months,
- d) 10 kilowatts.

Any Demands established during the eleven months prior to the application of this rate shall be considered as having been established under this rate.

Any Demand established during the Scheduled Maintenance Period, as defined below, will not be considered during billing periods subsequent to the Scheduled Maintenance Period in the calculation of c) above.

OPTIONAL DETERMINATION OF DEMAND

A Customer who has been served hereunder for one year or more may upon written request have the Demand for each month, beginning with the next month after such request and running for a period of not less than two consecutive months, be based upon the greatest of items a), b) and d) above. In such case, the Distribution Charge per kW, the Distribution Charge per kWh, the Transmission Charge per kW, and the

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE**

Transmission per kWh will be increased by 20% during any such period.

COMBINED HEAT AND POWER (“CHP”) PROGRAM PROVISIONS

Minimum Demand

Customers who receive an incentive payment for the installation of a CHP non-emergency generation unit through the Company’s Energy Efficiency Program after the effective date of this tariff will be subject to a monthly Minimum Demand Charge. For Customers subject to this CHP Minimum Demand Provision, the monthly Demand will be the greater of:

- a) the Demand as determined above; or
- b) the Minimum Demand, which shall be 50% of the greatest fifteen-minute reading from the Customer’s generation meter(s) as measured in kilowatts during the month;

The Customer Charge, Transmission Demand Charge, all per kWh charges, and any other applicable charges and credits will be in addition to the Minimum Demand Charge.

Scheduled Maintenance

Customers may, at their option, request one annual Scheduled Maintenance Period which may occur during no more than five (5) consecutive week-days during the months of April, May, October and November. This request must be submitted to the Company in writing at least 30 days in advance, and must specify the exact dates and duration of the Scheduled Maintenance Period. The Company will notify the Customer in writing within five (5) business days of receiving the Customer’s request whether the Scheduled Maintenance Period is acceptable. Meter readings during this Scheduled Maintenance Period will be used in determining the Customer’s Demand for the current month, but will not be used during subsequent billing periods for purposes of determining Demand (See Demand above).

~~R.I.P.U.C. No. 2139~~

~~Sheet 4~~

~~Canceling R.I.P.U.C. No. 2134~~

~~**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE**~~

Metering Requirements

The Customer shall permit the Company to install meter(s) on the Generation Units providing electricity to the Customer, for purposes of billing under the terms of this rate. The meter shall be in accordance with the Company’s reasonable specifications. The Customer will reimburse the Company for the installed cost of the meter and any associated equipment. The Customer shall provide reasonable access to the Company during normal business hours to read such meter in order to bill the Customer for service under this rate.

CREDIT FOR HIGH VOLTAGE DELIVERY

If the Customer takes delivery at the Company’s supply line voltage, not less than 2,400 volts, and the Company is saved the cost of installing any transformer and associated equipment, a credit per kilowatt of billing

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

demand for such month shall be allowed against the amount determined under the preceding provisions. See RIPUC No. 2095, Summary of Retail Delivery Rates.

HIGH-VOLTAGE METERING ADJUSTMENT

The Company reserves the right to determine the metering installation. Where service is metered at the Company's supply line voltage, in no case less than 2400 volts, thereby saving the Company transformer losses, a discount of 1% will be allowed from the amount determined under the preceding provisions.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: ~~February 1, 2013~~

**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE**

AVAILABILITY

Electric delivery service shall be taken under this rate for all purposes by any customer who is placed on the rate by the Company in accordance with this paragraph. The Company shall place on this rate any customer who has a 12-month average metered demand of 200 kW or greater for 3 consecutive months as soon as practicable, based on the greatest fifteen minute peak, as measured in kilowatts, occurring during any hour of the month.

If electricity is delivered through more than one meter, except at the Company's option, the Monthly Charge for delivery service through each meter shall be computed separately under this rate. If any electricity is delivered hereunder at a given location, then all electricity deliveries by the Company at such location shall be delivered hereunder.

New Customers Placed on Rate G-32: Service will initially be taken under this rate by any new customer who requests service capability of 225 kVA or greater. The Company may require a customer with a 12-month average metered demand greater than 200 kW for twelve consecutive months to receive service on this rate.

Transfers From Rate G-32: Any customer whose 12-month average demand is less than 180 kW for twelve consecutive months may elect to transfer from the Large Demand Rate G-32 to another available rate. The Company may require a customer with a 12-month average metered demand of less than 180 kW for twelve consecutive months to receive service on another available rate.

This rate will apply to customers who receive incentive payments for the installation of non-emergency generation configured to provide Combined Heat and Power ("CHP") through the Company's approved Energy Efficiency Plan after the effective date of this tariff, and who would otherwise be eligible to receive service on Large Back-up Service Rate B-32.

This rate is also available to customer accounts associated with Eligible Net Metering Systems, as defined in R.I Public Laws of 2011, Chapters 134 and 147, who are therefore exempt from the backup service rates. However, any customer exempted from the backup service rates under this provision shall nevertheless be required to install metering pursuant to the backup service tariff that shall provide information on the operation of the generation unit.

MONTHLY CHARGE

The Monthly Charge will be the sum of the Retail Delivery Service Charges set forth in the RIPUC No. 2095, Summary of Retail Delivery Rates.

PEAK OFF-PEAK PERIODS

PEAK HOURS:	June - September	-- 8 a.m. - 10 p.m. Weekdays
	December - February	-- 7 a.m. - 10 p.m. Weekdays
	October – November and	
	March - May	-- 8 a.m. - 9 p.m. Weekdays

OFF-PEAK HOURS: All other hours

Weekdays shall mean Monday through Friday, excluding the following holidays: New Year's Day,

[R.I.P.U.C. No. 2147](#)

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
 RETAIL DELIVERY SERVICE

Sheet 2

Canceling R.I.P.U.C. No. 2140

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND RATE (G-32)**~~
~~RETAIL DELIVERY SERVICE~~

President's Day, Memorial Day, Independence Day, Columbus Day (observed), Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

BILLING DEMAND

The Billing Demand for each month under ordinary load conditions shall be the greatest of the following:

- a) The greatest fifteen-minute peak occurring in such month during Peak hours as measured in kilowatts,
- b) 90% of the greatest fifteen-minute peak occurring in such month during Peak hours as measured in kilovolt-amperes,
- c) 75% of the greatest Billing Demand as so determined above during the preceding eleven months, and
- d) 10 kilowatts.

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE

Any [Billing](#) Demand established during the Scheduled Maintenance Period, as defined below, will not be considered during billing periods subsequent to the Scheduled Maintenance Period in the calculation of c) above.

[Transmission Service Charge Adjustment](#)

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

[Transition Charge Adjustment](#)

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

[Standard Offer Adjustment](#)

~~———— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

[Energy Efficiency Programs](#)

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

[Infrastructure, Safety and Reliability Provision](#)

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

[Customer Credit Provision](#)

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.~~

[LIHEAP Enhancement Plan Provision](#)

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

[Revenue Decoupling Mechanism Provision](#)

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
 RETAIL DELIVERY SERVICE

R.I.P.U.C. No. 2147

Sheet 3

Canceling R.I.P.U.C. No. 2140

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND RATE (G-32)**~~
~~RETAIL DELIVERY SERVICE~~

Net Metering Provision and Qualifying Facilities Power Purchase Rate

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

OPTIONAL DETERMINATION OF BILLING DEMAND

A Customer who has been served hereunder for one year or more may upon written request have the Billing Demand for each month, beginning with the next month after such request and running for a period of not less than two consecutive months, be based upon the greatest of items (a), (b) and (d) above. In such case, the Distribution Charge per kW, the Distribution Charge per kWh, the Transmission Charge per kW and the Transmission per kWh will be increased by 20% during any such period.

COMBINED HEAT AND POWER ("CHP") PROVISIONS

Minimum Demand

Customers who receive an incentive payment for the installation of a CHP non-emergency generation unit through the Company's Energy Efficiency Program after the effective date of this tariff will be subject to a monthly Minimum Demand Charge. For Customer's subject to this CHP Minimum Demand Charge Provision, the monthly Billing Demand will be the greater of:

- a) the Billing Demand as determined above; or
- b) the Minimum Billing Demand, which shall be 50% of the greatest fifteen-minute reading from the Customer's generation meter(s) as measured in kilowatts during peak hours.

The Customer Charge, Transmission Demand Charge, all per kWh charges, and any other applicable charges and credits will be in addition to the Minimum Demand Charge.

Scheduled Maintenance

Customers may, at their option, request one annual Scheduled Maintenance Period which may occur during no more than five (5) consecutive week-days during the months of April, May, October, and November. This request must be submitted to the Company in writing at least 30 days in advance, and must specify the exact

**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE**

dates and duration of the Scheduled Maintenance Period. The Company will notify the Customer in writing within five (5) business days of receiving the Customer's request whether the Scheduled Maintenance Period is acceptable. Meter readings during this Scheduled Maintenance Period will be used in determining the Customer's Billing Demand for the current month, but will not be used during subsequent billing periods for purposes of determining Billing Demand (See Billing Demand above).

Metering Requirements

The Customer shall permit the Company to install meter(s) on the Generation Units providing electricity to the Customer, for purposes of billing under the terms of this rate. The meter shall be in accordance with the Company's reasonable specifications. The Customer will reimburse the Company for the installed cost of the meter and any associated equipment. The Customer shall provide reasonable access to the Company during normal business hours to read such meter in order to bill the Customer for service under this rate.

R.I.P.U.C. No. 2147

Sheet 4

Canceling R.I.P.U.C. No. 2140

~~**THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE**~~

CREDIT FOR HIGH VOLTAGE DELIVERY

If the Customer takes delivery at the Company's supply line voltage, not less than 2,400 volts, and the Company is saved the cost of installing any transformer and associated equipment, a credit per kilowatt of ~~b~~Billing ~~d~~Demand for such month shall be allowed against the amount determined under the preceding provisions. See RIPUC 2095, Summary of Retail Delivery Rates.

An additional credit per kilowatt of the ~~b~~Billing ~~d~~Demand for such month shall also be allowed if said customer accepts delivery at transmission level voltage, not less than ~~115,000 volts~~69 kV, and the Company is saved the cost of installing any transformer and associated equipment. See RIPUC No. 2095, Summary of Retail Delivery Rates.

The total amount of the credit allowed under this provision shall not exceed the sum of the Customer Charge, the Distribution Charge per kW, and the Distribution Charge per kWh.

HIGH-VOLTAGE METERING ADJUSTMENT

The Company reserves the right to determine the metering installation. Where service is metered at the Company's supply line voltage, in no case less than 2400 volts, thereby saving the Company transformer losses, a discount of 1% will be allowed from the amount determined under the preceding provisions.

SECOND FEEDER SERVICE

Except as provided below, Customers receiving second feeder service shall pay a charge per 90% of KVA of reserved second feeder capability. See RIPUC No. 2095, Summary of Retail Delivery Rates. The charge for second feeder capability shall apply only to Customers with second feeder capability installed on or after May 1, 1998. The charge for second feeder capability shall not apply to Customers taking service within the Capital

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE

Center of Providence or within the downtown Providence underground network system. The Company's [Line Extension and Construction Advance Policy 3](#) shall apply to determine any advance contribution by the eCustomer, using an estimate of revenues to be derived from this second feeder rate. The Company reserves the right to decline second feeder service for engineering reasons.

An additional charge per 90% of KVA of reserved second feeder capability equal to the credit for high voltage delivery for customers taking service at not less than 2400 volts shall be charged if an additional transformer is required at the Customer's facility. See RIPUC No. 2095, Summary of Retail Delivery Rates.

~~R.I.P.U.C. No. 2147~~

~~Sheet 5~~

~~Canceling R.I.P.U.C. No. 2140~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND RATE (G-32)**~~
~~RETAIL DELIVERY SERVICE~~

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: April 1, 2014~~

THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
RETAIL DELIVERY SERVICE

AVAILABILITY

This service shall be available to all Customers meeting the following criteria:

1. The Customer is a “Merchant Generator” who owns and operates a generating facility with one or more generating units with an aggregate generating capacity of 50 MW or more and where all, or virtually all, of the electricity produced by the generating facility is delivered into the transmission grid for resale (net of any self-supplied Station Power);
2. The Customer’s generating facility is interconnected directly or indirectly with high voltage facilities at 115 kV or greater where the high voltage facilities serving the customer are sized for deliveries into the transmission grid; and
3. The Customer receives deliveries of electricity from time to time directly or indirectly through the high voltage facilities to serve all or portion of the Customer’s Station Power requirements at the generating facility.

This rate shall be mandatory for any Customer meeting the above listed criteria if such Customer arranges its own transmission service for delivery of Station Power into the generating facility, as described below under “Transmission Service Arrangements”. Once a Customer takes service under this rate, the Customer may not choose to take service under a different rate without the consent of the Company.

DEFINITIONS

As used in this tariff:

“Merchant Generator” means a person or entity that owns and operates an electric power production facility and sells the output from such facility (net of self-supplied Station Power), either directly or through a marketer, at wholesale through the transmission grid.

“Station Power” means electrical energy and/or capacity used by the Customer for heating, lighting, power for station auxiliaries, office equipment, and/or other power production operating purposes.

TYPE OF SERVICE

Station Power Delivery and Reliability Service consists of delivery service through high voltage and/or other interconnected facilities to serve all or a portion of the Customer’s Station Power requirements at the generating facilities.

DELIVERY POINT CONSOLIDATION

If the Customer has more than one delivery point for station service deliveries into interrelated generating facilities, the Company may consolidate the metering and delivery points into one billing account for purposes of billing under this rate.

THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
 RETAIL DELIVERY SERVICE

~~R.I.P.U.C. No. 2109~~

~~Sheet 2~~

~~Canceling R.I.P.U.C. No. 2091~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)**~~
~~RETAIL DELIVERY SERVICE~~

MONTHLY CHARGE

Customers must select either Option A or Option B. The Monthly Charge will be the sum of the Station Power Delivery Service Charges stated on RIPUC No. 2095, Summary of Retail Delivery Rates for the applicable option. Once a Customer selects an Option, the Customer must remain on that Option for 12 consecutive months before changing Options.

BILLING DETERMINANTS FOR TRANSITION AND ENERGY EFFICIENCY CHARGES

Option A – Monthly Netting

Under Option A, for purposes of determining whether the alternative kilowatt-hour charges apply for the Non-Bypassable Transition Charge and the Energy Efficiency Programs [Charge](#), the Company will net gross generator output against remotely supplied station service deliveries each month. The charge for each month for such components shall be the higher of (i) the fixed charge or (ii) the kilowatt-hour charge multiplied by the net kilowatt-hours delivered for the month if the deliveries exceed generation output for the month.

Option B – Hourly Netting

Under Option B, for purposes of determining the kilowatt-hour charges that apply for the Non-Bypassable Transition Charge and the Energy Efficiency Programs [Charge](#), the Company will net gross generator output against remotely supplied station service deliveries each hour. The charge for each month shall be the kilowatt-hour charge multiplied by the net kilowatt-hours delivered for the hour if the deliveries exceed generation output for such hour.

RATE ADJUSTMENT CLAUSE APPLICABILITY

Option A – Monthly Netting

The charges for delivery service under Option A of this rate shall be subject to adjustment pursuant to the following provisions:

[Customer Credit Provision](#)

[Energy Efficiency Program Provision](#)

[LIHEAP Enhancement Plan Provision](#)

[Transition Cost Adjustment Provision](#)

Option B – Hourly Netting

The charges for delivery service under Option B this rate shall be subject to adjustment pursuant to the following provisions:

THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
 RETAIL DELIVERY SERVICE

Customer Credit Provision
Energy Efficiency Program Provision
LIHEAP Enhancement Plan Provision
Transition Cost Adjustment Provision

~~The Transition Charge Adjustment Provision, the Energy Efficiency Program Provision, the Standard Offer Adjustment Provision, and the Transmission Service Charge Adjustment Provision shall not apply to Option A of this Rate.~~

~~———— The Standard Offer Adjustment Provision and the Transmission Service Charge Adjustment Provision shall not apply to Option B of this Rate.~~

Customer Credit Provision

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

R.I.P.U.C. No. 2109

Sheet 3

Canceling R.I.P.U.C. No. 2091

~~THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
 RETAIL DELIVERY SERVICE~~

TRANSMISSION SERVICE ARRANGEMENTS

Any Customer served under this rate must make its own arrangements for transmission service to the Customer's generating facility for delivery of Station Power. Such arrangements must be made with the appropriate transmission provider(s) pursuant to a tariff or tariffs jurisdictional to the Federal Energy Regulatory Commission (FERC) in order to assure that the Company is not required to account for any load delivered into the Customer's facility for Station Power for transmission billings assessed on the Company pursuant to FERC jurisdictional transmission tariffs applicable to the Company. This transmission service is distinguishable and separate from transmission service or interconnection arrangements that permit the Customer to deliver output from the generating facility into the transmission grid.

ARRANGEMENTS FOR GENERATION SERVICE

Any Customer served under this rate must either (1) establish a settlement account with ISO-New England, Inc., for power supply and must use the settlement account to arrange for any Station Power supply that is not self-supplied at the generating facility or (2) purchase electricity directly from a nonregulated power producer. By electing service under this tariff, the Customer agrees not to take service at any time under the Company's Standard Offer Service Tariff.

THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
RETAIL DELIVERY SERVICE

OTHER LOW VOLTAGE SERVICE EXCLUDED

Any Customer served under this rate who also is receiving Station Power service or other retail delivery service through a separate distribution feeder that is not associated with the facilities through which the Customer delivers generated electricity into the transmission system must take such delivery service through a separate applicable retail delivery service tariff that is separately metered and established as a separate account.

OTHER FACILITIES EXCLUDED

This rate applies only to Station Power. The Customer may not use this rate to receive or provide power to other non-generation related facilities, the use of which falls outside of the definition of "Station Power", as defined in this rate.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: ~~February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

AVAILABILITY

Street and Area Lighting Service is available under this rate to any municipal city or town, any fire district, any regional school district, any municipal water utility board, Kent County Water Authority, Rhode Island Commerce Corporation, Quonset Development Corporation, Rhode Island Airport Corporation, Narragansett Bay Commission, and the State of Rhode Island (collectively, and each individually, hereinafter referred to as Customer) in accordance with the qualifications and specifications set forth below and all provisions and terms as further defined in applicable attachment agreements.

Customers who have received service under the Company's General Street and Area Lighting Rate S-14 or Decorative Street and Area Lighting Service Rate S-06 and (1) have purchased street and area lighting facilities, including dedicated poles, standards, or accessories pursuant to R.I.G.L. § 39-30-1 *et seq.*; or (2) have otherwise purchased street and area lighting facilities consistent with the requirements described in R.I.G.L. § 39-30-1 *et seq.*, shall be served under this rate, provided that the Customer has complied with all provisions and terms of the rates and any related attachment agreements. Service under this rate is contingent upon the execution of a written purchase and sale agreement for the Company's designated street and area lighting facilities, and dedicated poles, standards or accessories, the completed transfer of title to the facilities from the Company to the Customer, and the execution of and compliance with associated attachment agreements between the Customer and the Company. Any street and area lighting additions, removals, or replacements performed by the Customer shall be served on this tariff provided the Customer is compliant with all terms and provisions of this tariff and attachment agreements, and written notice is provided to the Company.

Service provided under this tariff shall be unmetered. The type of service supplied and delivery service voltage shall be determined by the Company in accordance with the Company's Specifications for Electrical Installations.

Street and Area Lighting Service under this rate does not include maintenance of street and area lighting equipment owned by the Customer. The Customer shall be responsible for providing maintenance, and absent a separate written contract between the Company and the Customer, the Company shall have no obligation to maintain facilities and equipment owned by the Customer.

STREET AND AREA LIGHTING – CUSTOMER-OWNED EQUIPMENT

RATE

The following are unmetered annual billable kWh delivered values for specific individual light source types functioning on a designated operating schedule for applicable customer-owned street and area lights. These annual billable kWh deliveries for the specified light source type/wattage and operating schedule shall be applied to customer-owned street and area lights that require annual kWh deliveries that are less than or equal to the values indicated below as determined by the Company.

1. Annual Billable kWh Deliveries

Incandescent & High Intensity Discharge (HID) Light Sources:

<u>Light Source Type</u>	<u>Nominal Wattage</u>	<u>Billable Wattage</u>	<u>Annual Billable kWh Delivered</u>			
			<u>Operating Schedule</u>			
			<u>Continuous</u>	<u>Dusk-To-Dawn</u>	<u>Dimming-70%</u>	<u>Part-Night-4hr</u>
Incandescent (INC)	105	105	920	438	392	285
	205	205	1,796	856	766	557

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

~~R.I.P.U.C. No. 2179~~
~~Sheet 2~~
~~Canceling R.I.P.U.C. No. 2142~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05**~~
~~RETAIL DELIVERY SERVICE~~

RATE (CONTINUED)

Incandescent & High Intensity Discharge (HID) Light Sources (continued):

<u>Light Source Type</u>	<u>Nominal Wattage</u>	<u>Billable Wattage</u>	<u>Annual Billable kWh Delivered</u>			
			<u>Operating Schedule</u>			
			<u>Continuous</u>	<u>Dusk-To-Dawn</u>	<u>Dimming-70%</u>	<u>Part-Night-4hr</u>
Mercury Vapor (MV)	100	130	1,139	543	486	353
	175	211	1,848	881	789	573
	250	307	2,689	1,282	1,147	834
	400	477	4,179	1,991	1,783	1,295
	1,000	1,095	9,592	4,572	4,092	2,973
Metal Halide (MH)	400	451	3,951	1,883	1,685	1,224
	1,000	1,078	9,443	4,501	4,028	2,927
High Pressure Sodium (HPS)	50	61	534	255	228	166
	70	86	753	359	321	233
	100	118	1,034	493	441	320
	150	173	1,515	722	647	470
	250	304	2,663	1,269	1,136	825
	400	470	4,117	1,962	1,756	1,276

¹ Billable Wattage represents the total luminaire energy consumption including the ballast, control, and other applicable adjustments.

Solid State Lighting (SSL) Sources

Light Source Type: Light Emitting Diode (LED)

<u>Light Source Type</u>	<u>Nominal Wattage²</u>	<u>Billable Wattage</u>	<u>Annual Billable kWh Delivered</u>			
			<u>Operating Schedule</u>			
			<u>Continuous</u>	<u>Dusk-To-Dawn</u>	<u>Dimming-70%</u>	<u>Part-Night-4hr</u>
<u>Dimming-50%</u>						
<u>Light Emitting Diode (LED)</u>	0.1 to 20.0	10	88	42	37	27
31						
20.1 to 40.0	30	263	125	112	81	92
40.1 to 60.0	50	438	209	187	136	154
60.1 to 100.0	80	701	334	299	217	246
100.1 to 140.0	120	1,051	501	448	326	370

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
 RETAIL DELIVERY SERVICE

140.1 to 220.0	180	1,577	752	673	489	<u>554</u>
220.1 to 300.0	260	2,278	1,086	972	706	<u>801</u>

² LED Nominal Wattage includes the total device system wattage (LED array, driver, and control) and applicable adjustments. For billing purposes, a streetlight will be placed on an operating schedule based on the following: (1) if the streetlight's annual operating hour equivalent is no more than five (5) percent of the closest operating schedule's annual operating hour equivalent identified below in the Hours of Operation section, the streetlight shall be placed on that operating schedule. If the streetlight's annual operating hour equivalent exceeds the annual operating hour that operating schedule having a lower annual operating hour equivalent; or (2) if the streetlight's annual operating hour equivalent is more than five (5) percent of the closest operating schedule's annual operating hour equivalent, the streetlight shall be placed on the operating schedule with the next highest annual operating hour equivalent.

2. Other Fees and Charges:

<u>Fee or Charge Type</u>	<u>Charge Amount</u>
Lighting Service Charge	See Terms and Conditions for Distribution Service
Field/Office Survey Charge	See Attachment Agreement for Customer-Owned Street and Area Lighting Attachments

R.I.P.U.C. No. ~~2179~~
 Sheet ~~3~~
 Canceling R.I.P.U.C. No. ~~2142~~

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
 RETAIL DELIVERY SERVICE

3. Rates for Retail Delivery Service

Customers receiving delivery service under this rate shall be charged the applicable charges contained in the Summary of Retail Delivery Rates, RIPUC No. 2095, as in effect from time to time.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

[Revenue Decoupling Mechanism Provision](#)
[Standard Offer Service Adjustment Provision](#)
[Storm Fund Replenishment Provision](#)
[Street Light Metering Pilot Cost Recovery Provision](#)
[Transition Cost Adjustment Provision](#)
[Transmission Service Cost Adjustment Provision](#)

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

DETERMINATION OF MONTHLY BILL

The monthly bill will be based on the following:

1. ENERGY CHARGES

The Energy Charges for customer-owned street and area lighting are determined by multiplying the current energy rates by the aggregation of Billable kWh Delivered for each light per billing period.

[Transmission Service Charge Adjustment](#)

~~The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

[Transition Charge Adjustment](#)

~~The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

[Standard Offer Adjustment](#)

~~All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

[Energy Efficiency Programs](#)

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

[Infrastructure, Safety and Reliability Provision](#)

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

[Customer Credit Provision](#)

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

~~LIHEAP Enhancement Plan Provision~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

~~Revenue Decoupling Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

R.I.P.U.C. No. 2179
Sheet 4
Canceling R.I.P.U.C. No. 2142

THE NARRAGANSETT ELECTRIC COMPANY

STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

The monthly billable kWh delivered shall be determined by allocating the Annual Billable kWh Delivered to each month based upon the Monthly Operating Hour Equivalents for lights and Operating Schedule as shown below. Applicable to lights under each Operating Schedule, the sum of the monthly billable kWh delivered for each light equals the annual billable kWh delivered in this tariff. Each month's daily kWh amount is determined from the monthly amount by dividing the monthly kWh by the number of days in the month. The daily kWh amount is multiplied by the actual number of days for each month during the billing period as measured from the prior billing date to the current billing date, and then multiplied by the energy charges per kWh.

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

Hours of Operation

The Customer's street and area lighting may be operated for the hours and at the light level of the Customer's choice. However, for billing purposes all individual street and area lighting sources will be billed on an applicable Operating Schedule based upon the nature of the street and area lighting services as follows:

1. Continuous – Street and area lights operate continuously each day of the year, a total of approximately 8,760 hours each year.

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

2. Dusk-To-Dawn – Street and area lights operate daily at full energy requirements from approximately one-half hour after sunset until approximately one-half hour before sunrise, a total of no greater than 4,175 hours each year.
3. Dimming to 70% – Street and area lights operate daily at full energy consumption from approximately one-half hour after sunset until a time equal to the mid-point of the previous Dusk-To-Dawn service period, then an assumed 30% reduction in wattage and energy requirements for a period of reduced light output not to exceed four hours, as necessary, at which time returning to full energy requirements until approximately one-half hour before sunrise, determined to be a total of 2,715 hours at full energy requirements and 1,460 hours at reduced energy requirements, respectively, for a total annual hourly equivalent of no greater than 3,737 hours each year.
4. Part-Night – Street and area lights operate daily from approximately one-half hour after sunset then turn off at a time equal to the mid-point of the previous Dusk-To-Dawn service period and, as necessary, turn back on four hours later until approximately one-half hour before sunrise, a total of no greater than 2,715 hours each year.
- 4.5. Dimming to 50% – Street and area lights operate daily at full energy consumption from approximately one-half hour after sunset until a time equal to the mid-point of the previous Dusk-To-Dawn service period, then an assumed 50% reduction in wattage and energy requirements for a period of reduced light output not to exceed six hours, as necessary, at which time returning to full energy requirements until approximately one-half hour before sunrise, determined to be a total of 1,985 hours at full energy requirements and 1,095 hours at reduced energy requirements, respectively, for a total annual hourly equivalent of no greater than 3,080 hours each year.

For billing purposes, a streetlight will be placed on an operating schedule based on the following: (1) if the streetlight's annual operating hour equivalent is no more than five (5) percent of the closest operating schedule's annual operating hour equivalent identified below in the Hours of Operation section, the streetlight shall be placed on that operating schedule. If the streetlight's annual operating hour equivalent exceeds the annual operating hour that operating schedule having a lower annual operating hour equivalent; or (2) if the streetlight's annual operating hour equivalent is more than five (5) percent of the closest operating schedule's annual operating hour equivalent, the streetlight shall be placed on the operating schedule with the next highest annual operating hour equivalent.

Customers requesting a change in Hours of Operation of a light due to installation or removal of a control device will be required to provide the estimated annual operating hours and energy reduction conditions it anticipates that the control device will provide as defined by the manufacturer's specifications. The Company will assign the Customer to the appropriate Operating Schedule based upon the Customer's light source type, billable wattage and expected annual operating hours.

R.I.P.U.C. No. 2179
Sheet 5
Canceling R.I.P.U.C. No. 2142

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

Monthly Operating Hour Equivalents

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

The Monthly Operating Hour Equivalents provided below represents the equivalent time of full energy deliveries to an individual light following the defined Hours of Operation defined above:

Table of Monthly Operating Hour Equivalents (Hrs)

Month	Days	Continuous	Dusk-To-Dawn	Dimming-70%	Operating Schedule	
					Part-Night-4hr	Dimming-50%
January	31	744	442	401	316	<u>348</u>
February	28	672	367	332	254	<u>282</u>
March	31	744	363	326	238	<u>270</u>
April	30	720	309	273	188	<u>218</u>
May	31	744	280	244	156	<u>187</u>
June	30	720	251	218	132	<u>162</u>
July	31	744	267	233	146	<u>176</u>
August	31	744	301	267	179	<u>210</u>
September	30	720	338	300	218	<u>247</u>
October	31	744	392	353	268	<u>298</u>
November	30	720	418	379	297	<u>328</u>
December	31	744	447	411	323	<u>354</u>
Annual	365	8,760	4,175	3,737	2,715	<u>3,080</u>

2. OTHER FEES AND CHARGES

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreements, or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

INVENTORY OF LIGHTS

The Customer shall be responsible for reporting to the Company the quantity, type of light source, Operating Schedule, type of luminaires by location, and the applicable Customer identification reference for all lights that are operating at any time. The Customer shall provide the Company with a complete listing of all luminaires served under this rate within thirty (30) days following the beginning of each calendar year of all facilities in-service as of December 31 of the preceding calendar year. Such reporting is necessary to ensure that the Company bills the Customer accurately for the cost of distribution, transmission, transition, energy efficiency, and any other applicable delivery service charges and, where appropriate, Standard Offer Service. The Company may perform random confirmation of operating lights in a municipality to ensure the accuracy of such reports. If the Customer fails to meet the referenced reporting requirements or the identification of unreported lights by the Company, the Company will bill the Customer for all charges that would have been billed pursuant to the provisions of the tariff, plus interest charges at a rate of one and one quarter percent per month, from the point in time that the change(s) was estimated to have occurred until the point in time when the change(s) is reflected in the Company's billing system.

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

TERMINATION OF SERVICE

If a Customer that has purchased designated Company street and area lighting facilities subsequently chooses to terminate the service provided by the Company under this tariff, the Customer must provide six months advance written notice of such termination.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: ~~June 1, 2017~~

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

AVAILABILITY

Service is available under this rate for full service, underground served, decorative street and area lighting applications owned by the Company to any Customer, inclusive of municipalities, governmental entity, or other public authority, hereinafter referred to as Customer in accordance with the qualifications and the specifications hereinafter set forth:

1. For municipal-owned or accepted roadways, including those classified as “private areas”, for which the municipal Customer has agreed to supply street and area lighting service.
2. Service under this rate is available to any Customer where the decorative street and area lighting facilities can be provided underground delivery service from existing secondary voltage circuits within a radial distance not to exceed 20 feet. For circumstances requiring underground delivery service in excess of 20 feet, the Customer is responsible to compensate the Company for such excess as a contribution in aid of construction in accordance with all applicable Company policies.
3. Service under this rate is contingent upon Company ownership and maintenance of the underground delivery service supplied decorative street and area lighting facilities.
4. Service under this rate is not available for locations inaccessible by standard Company motorized equipment, limited access highways, bridges, tunnels and the access and egress ramps thereto.
5. Service under this rate is available to a private contractor, developer, or association of customers, wherein the municipality has agreed in writing to accept responsibility for future payment of such lights upon acceptance of applicable streets and areas.
6. In applications where revenue from the planned decorative street and area lighting facilities will be insufficient to compensate for the excessive incremental installation costs associated with, but not limited to, rock excavation or hardscape restoration, the Company, at its sole discretion, may elect not to provide decorative street lighting service or the Customer agrees to compensate the Company for the incremental installation costs as a contribution in aid of construction in accordance with all applicable Company policies.
7. The permanent discontinuance of Decorative Street and Area Lighting Service is available under this tariff to any Customer that has complied with all provisions and terms of this tariff, any related service agreements and has requested permanent discontinuance, whereas, such discontinuance is the cessation of this tariff service and constitutes the complete removal or in-place retirement of the Company’s facilities at the location at which this service is discontinued. Permanent discontinuance of service is further described below.
8. The management of vegetation and/or other adjacent physical conditions which obstruct the normal distribution of light from the specified decorative street and area lighting facilities is the responsibility of the Customer.
9. At the request of the Customer, the Company shall take reasonable actions to procure and install the necessary ancillary equipment, including but not limited to shields, visors, louvers and protective devices, for the purpose of providing special control of light distribution or vandal prevention of the facilities,

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
 RETAIL DELIVERY SERVICE

provided all ancillary equipment costs and associated service charges are the responsibility of the Customer.

R.I.P.U.C. No. ~~2166~~Sheet ~~2~~Canceling R.I.P.U.C. No. ~~2110~~~~THE NARRAGANSETT ELECTRIC COMPANY~~~~DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)~~~~RETAIL DELIVERY SERVICE~~

I. DECORATIVE STREET AND AREA LIGHTING - FULL SERVICE RATE

The annual charges are applicable to all active or closed decorative street and area lighting facilities that have not been discontinued, permanently or temporarily, at the request of the Customer.

1. Luminaire Charges:

An annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, includes luminaire, lamp, photoelectric control and all other components to facilitate its operation. The annual charge per luminaire type twin reflects two (2) luminaire assemblies and a post top decorative twin cross arm.

Lamp Type

<u>Luminaire Type</u>	<u>Lumen</u>	<u>Nominal</u>		<u>Annual</u>
<u>Luminaire Style</u>	<u>Rating</u>	<u>Wattage</u>	<u>Description</u>	<u>kWh</u>

High Pressure Sodium Vapor

Decorative Post Top

Traditional	4,000	50	DEC HPS TR 50W	255
Traditional	9,600	100	DEC HPS TR 100W	493
Aspen Grove	4,000	50	DEC HPS AG 50W	255
Aspen Grove	9,600	100	DEC HPS AG 100W	493
Williamsville	4,000	50	DEC HPS WL 50W	255
Williamsville	9,600	100	DEC HPS WL 100W	493

Decorative Post Top - Twin

Traditional	4,000	50	DEC HPS TR-TW 50W	510
Traditional	9,600	100	DEC HPS TR-TW 100W	986
Aspen Grove	4,000	50	DEC HPS AG-TW 50W	510
Aspen Grove	9,600	100	DEC HPS AG-TW 100W	986
Williamsville	4,000	50	DEC HPS WL-TW 50W	510
Williamsville	9,600	100	DEC HPS WL-TW 100W	986

Light Emitting Diode ("LED")

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
 RETAIL DELIVERY SERVICE

Decorative Post Top				
Traditional	5,000	60	DEC LED TR 60W	255
Decorative Post Top – Twin				
Traditional	5,000	60	DEC LED TR-TW 60W	510

The Company shall use its best efforts to replace existing luminaire with LED luminaire within a reasonable

~~R.I.P.U.C. No. 2110~~

~~Sheet 3~~

~~Canceling R.I.P.U.C. No. 2110~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)**~~
~~RETAIL DELIVERY SERVICE~~

length of time after receipt of the written notice requesting such replacement. Depending upon the number of street and area lighting facilities to be replaced with LED luminaires and the availability of the Company's crews, the Company may limit the quantity of LED replacements to ten (10) percent per account per calendar year to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice.

2. Support and Accessory Charges:

An additional annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, will be applied to each luminaire type as stated in Section 1 – Luminaire Charges where the Company is requested to furnish a suitable decorative standard, foundation or other accessory and applicable underground delivery service as identified below, for the sole purpose of supporting a luminaire assembly.

Service Type

Support Type
Standard Style

Description

Underground Service

Decorative Standard

Villager with Foundation

DEC VILL PT/FDN

Washington with Foundation

DEC WASH PT/FDN

Accessory Type

None

3. Other Fees and Charges:

Additional fees or charges as enumerated below in the schedule of fee and charge prices will be applied per unit application pursuant to applicable Customer requests and/or in association with terms and conditions of separate agreements specific to attachments to the foregoing support types as stated in Section 2 – Support and Accessory Charges. Applicable Lighting Service Charges are assessed where the Company is requested by the Customer to

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
 RETAIL DELIVERY SERVICE

provide an individual site visit for the purpose of; investigation and determination of operational malfunction, preventative or proactive maintenance to address vandalism or lighting control, the performance of other specified services, or other such actions which, unless requested by the Customer would otherwise have not been warranted. A charge will not be assessed if, in the sole discretion of the Company, the conditions which created the need for the Customer request were determined to be the result of Company facilities or systems. Applicable fees are assessed on a regular billing schedule based on the terms and conditions of the agreement or license from which they are specified.

Fee or Charge TypeCharge Amount

Lighting Service Charge

See Terms and Conditions for Distribution Service

~~R.I.P.U.C. No. 2166~~~~Sheet 4~~~~Canceling R.I.P.U.C. No. 2110~~~~THE NARRAGANSETT ELECTRIC COMPANY~~~~**DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)**~~~~RETAIL DELIVERY SERVICE~~**RATE ADJUSTMENT PROVISIONS**

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit ProvisionEnergy Efficiency Program ProvisionInfrastructure, Safety, and Reliability ProvisionLIHEAP Enhancement Plan ProvisionLong Term Contracting for Renewable Energy Recovery ProvisionLong Term Contracting for Renewable Energy Recovery Reconciliation ProvisionNet Metering ProvisionPension Adjustment Mechanism ProvisionQualifying Facilities Power Purchase RateRenewable Energy Growth Program Cost Recovery ProvisionResidential Assistance ProvisionRevenue Decoupling Mechanism ProvisionStandard Offer Service Adjustment ProvisionStorm Fund Replenishment ProvisionStreet Light Metering Pilot Cost Recovery ProvisionTransition Cost Adjustment ProvisionTransmission Service Cost Adjustment Provision**STANDARD OFFER SERVICE**

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

HOURS OF OPERATION

All decorative street and area lights will be operated through the use of a photoelectric device nightly from approximately one-half hour after sunset until approximately one-half hour before sunrise, referred to as dusk-to-dawn, a total of approximately 4,175 hours each year.

~~Transmission Service Charge Adjustment~~

~~The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

~~Transition Charge Adjustment~~

~~The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

~~Standard Offer Adjustment~~

~~————All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

~~Energy Efficiency Programs~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

~~Infrastructure, Safety and Reliability Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

~~Customer Credit Provision~~

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.~~

~~LIHEAP Enhancement Plan Provision~~

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

~~Revenue Decoupling Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the~~

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
 RETAIL DELIVERY SERVICE

~~Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

DETERMINATION OF MONTHLY BILL FOR DECORATIVE STREET AND AREA LIGHTING

The monthly bill will be based on the following:

1. Facility Charges

The Luminaire Charges and the Support and Accessory Charges will be based on the annual rates above divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

~~R.I.P.U.C. No. 2166~~

~~Sheet 5~~

~~Canceling R.I.P.U.C. No. 2110~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~

~~**DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)**~~

~~RETAIL DELIVERY SERVICE~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

2. Energy Charges

Charges per kWh will be based on the annual kWh per luminaire. The monthly kWh amount shall be determined by allocating the number of annual operating hours for lights among the months as shown below. The sum of the monthly kWh for each light equals the annual kWh in this tariff. A daily kWh amount is determined from the monthly amount by dividing monthly kWh by the number of days in a month. The daily kWh amount is multiplied by the actual number of days for each calendar month during the billing period as measured from the date immediately following the prior bill to the current bill date and then multiplied by the charge per kWh.

Monthly Operating Hours

January	442	July	267
February	367	August	301
March	363	September	338
April	309	October	392
May	280	November	418
June	251	December	447

3. Other Fees and Charges

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreement or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

EXCESSIVE DAMAGE

Excessive damage due to wanton or malicious acts will be charged to the Customer at the actual cost of labor and material required to repair or replace the unit. Excessive damage is defined as any lighting facility component such as pole, standard, luminaire or conductors, being broken or damaged more than once in a twelve month period. Notification of excessive damage will be made to the Customer by the Company prior to billing for repairs.

ATTACHMENTS

The Company has exclusive rights of ownership of the facilities defined within this tariff and reserves the privilege and sole discretion to permit the use of such facilities for the support and physical attachment of other, non-company owned equipment under the terms and conditions of a separate agreement or license. The Company may, at its sole discretion, provide electric delivery service as applicable under another tariff. The Company will have no responsibility for the attachments except as defined in the separate agreement or license. The attachment will not adversely impact the street and area lighting as defined within this tariff.

R.I.P.U.C. No. 2166

Sheet 6

Canceling R.I.P.U.C. No. 2110

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)~~
~~RETAIL DELIVERY SERVICE~~

RELAMPING

All inoperable lamps and/or photoelectric controls which are owned and maintained by the Company will be spot replaced. The Customer is responsible for notifying the Company of malfunctioning lights.

FAILURE OF LIGHTS TO OPERATE

Should any decorative light or lights, which are owned and maintained by the Company, fail to operate the full period provided therefore, except as hereinafter specified, a deduction will be made from the charges under this rate, other than the Support and Accessory Charge, for such light or lights, upon presentation of a claim therefore from the Customer, equivalent to such part of the annual price thereof, as is equal to the ratio that the time of any outage bears to the annual operating time of such light or lights. The provisions of this paragraph will apply only if such failure is due to some cause or condition which might reasonably have been prevented by the Company and without limiting the generality of the foregoing will not apply in case such failure is due to an act of nature or an act or order of any public authority or accidental or malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch upon notification by the Customer.

**THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE**

LOCATION OF DECORATIVE STREET AND AREA LIGHTS

The Customer bears sole responsibility for determining where decorative street and area lights will be placed and the type of lamp/luminaire used at each location. The Company bears no responsibility for, and makes no representations or warranties concerning, the locations and lamps/ luminaires selected by the Customer or the adequacy of the resulting lighting. The Customer, by requesting and accepting service under this rate, hereby shall provide, grant and confer to the Company, all necessary easement, rights-of-way and/or consent rights and privileges as is necessary to provide such service in a manner satisfactory to the Company. All applicable permits, fees and/or other charges by others associated with the facilitation of service under this rate are the responsibility of the Customer.

RELOCATION OF DECORATIVE LIGHTING FACILITIES

A Customer may request the relocation of existing decorative street and area lighting facilities, owned by the Company, to another Customer specified location which meets all aforementioned terms and conditions of this tariff. The Customer will be responsible for all costs associated with the relocation as determined by the Company including but not limited to the removal/retirement costs of non-transferable facilities, the installation of new facilities as required, the relocation of existing facilities, any electric system reconfiguration and all site restoration. The relocated facilities will continue to be billed under the Customer account as originally represented prior to relocation.

DISCLAIMER OF LIABILITY

The Company's duties and obligations under this tariff extend only to the Customer, and not to any third parties. The Company does not assume and specifically disclaims any liability to third parties arising out of the Company's obligations to the Customer under this section.

~~R.I.P.U.C. No. 2166~~

~~Sheet 7~~

~~Canceling R.I.P.U.C. No. 2110~~

~~THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE~~

PERMANENT DISCONTINUANCE OF LIGHTING FACILITIES

A Customer may permanently discontinue decorative street and area lighting facilities, owned by the Company, at no cost to the Customer, limited to a quantity not to exceed one (1) percent of the total number of decorative lighting assemblies assigned to the Customer's billing account under this tariff within the given calendar year. The request by a Customer for the permanent discontinuance of decorative street and area lighting in excess of one (1) percent as stated above may be performed by mutual agreement upon payment by the Customer to the Company in an amount equal to the sum of the unamortized balance of the original installation costs, removal or restoration costs and any street light system reconfiguration costs to maintain all other active lights.

TERM OF AGREEMENT

The initial term of agreement for Decorative Street and Area Lighting service under this tariff is two (2) years. Upon expiration of the initial term, the agreement will be continuously renewed until such time as either party has

THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

given to the other written notice, not less than six (6) months prior to the date on which the party desires to have the agreement terminated.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: January 1, 2017~~

**THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE**

AVAILABILITY

Private lighting and floodlighting service under this rate is restricted to those locations having existing service on the effective date of this service offering. No new or additional private lighting customers are permitted on this rate, except for a new private lighting customer at a location that was previously served under this rate may request continuation of service under this rate provided that the request is made within a reasonable time of the new customer occupying the service location and the lighting facilities have not otherwise been removed by the Company.

1. Service under this rate is available where the necessary lighting facilities can be supported on the Company's existing utility infrastructure and provided delivery service at the appropriate secondary voltage, or as necessary, additional wood poles may be furnished in place in accordance with the schedule of Support and Accessory Charges listed below under RATE, Section 2, provided no such pole is more than one span from an existing overhead secondary facility.
2. Service under this rate is available where the selected Company lighting facilities require underground delivery service at the appropriate secondary voltage and are within a radial distance not to exceed 20 feet. In circumstances requiring underground delivery service in excess of 20 feet, the Customer is responsible to compensate the Company for such excess as a contribution in aid of construction in accordance with all applicable Company policies.
3. Service under this rate is contingent upon Company ownership and maintenance of street and area lighting facilities.
4. Service under this rate is not available for locations inaccessible by standard Company motorized equipment, limited access highways, bridges, tunnels and the access and egress ramps thereto.
5. In applications where revenue from the planned street and area lighting facilities will be insufficient to compensate for the excessive incremental installation costs associated with, but not limited to, rock excavation or hardscape restoration, the Company, at its sole discretion, may elect not to provide private lighting service or the Customer agrees to compensate the Company for the incremental costs as a contribution in aid of construction in accordance with all applicable Company policies.
6. The management of vegetation and/or other adjacent physical conditions which obstruct the normal distribution of light from the specified street and area lighting facilities is the responsibility of the Customer.
7. At the request of the Customer, the Company shall take reasonable actions to procure and install the necessary ancillary equipment, including but not limited to shields, visors, louvers and protective devices, for the purpose of providing special control of light distribution or vandal prevention of the facilities, provided all ancillary equipment costs and associated service charges are the responsibility of the Customer.
8. Customers receiving private area lighting service under this rate may request the addition, change or replacement of lighting facilities at the existing service location with facilities available as of the effective date of this tariff. The Company shall take reasonable actions to facilitate the Customer's request following all applicable provisions of this tariff.

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

~~R.I.P.U.C. No. 2167~~~~Sheet 2~~~~Canceling R.I.P.U.C. No. 2111~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LIMITED SERVICE - PRIVATE LIGHTING (S-10)**~~
~~RETAIL DELIVERY SERVICE~~

RATE

The annual charges enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, are applicable to all street and area lighting facilities:

1. Luminaire Charges:

<u>Lamp Type</u>	<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Annual Description</u>	<u>kWh</u>
<u>Incandescent*</u>					
	Roadway	1,000*	105	LUM INC RWY 105W	443
<u>Mercury Vapor*</u>					
	Roadway	4,400*	100	LUM MV RWY 100W	543
		8,500*	175	LUM MV RWY 175W	881
		23,000*	400	LUM MV RWY 400W	1,991
		63,000*	1,000	LUM MV RWY 1000W	4,572
	Floodlight	23,000*	400	LUM MV FLD 400W	1,991
		63,000*	1,000	LUM MV FLD 1000W	4,572
<u>High Pressure Sodium Vapor</u>					
	Roadway	4,000	50	LUM HPS RWY 50W	255
		6,300	70	LUM HPS RWY 70W	359
		9,600	100	LUM HPS RWY 100W	493
		16,000	150	LUM HPS RWY 150W	722
		27,500	250	LUM HPS RWY 250W	1,269
		50,000	400	LUM HPS RWY 400W	1,962
	Walllighter	27,500 (24 hr)	250	WALL HPS 250W 24 HR	2,663
	Floodlight	27,500	250	LUM HPS FLD 250W	1,269
		50,000	400	LUM HPS FLD 400W	1,962

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

Post Top

4,000*	50	LUM HPS POST 50W	255
9,600*	100	LUM HPS POST 100W	493

Shoebox

9,600*	100	LUM HPS REC 100W-C1	493
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~~Metal Halide~~~~Floodlight~~

32,000	400	LUM MH FLD 400W	1,883
107,800*	1,000	LUM MH FLD 1000W	4,502

R.I.P.U.C. No. 2167

Sheet 3

Canceling R.I.P.U.C. No. 2111

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

RATE (Continued)Lamp TypeLuminaire TypeLumen
RatingNominal
WattageAnnual
DescriptionkWh~~Metal Halide~~~~Floodlight~~

32,000	400	LUM MH FLD 400W	1,883
107,800*	1,000	LUM MH FLD 1000W	4,502

Light Emitting Diode ("LED")

Roadway

2,000	20	LUM LED RWY 20W	88
2,700	30	LUM LED RWY 30W	130
5,000	60	LUM LED RWY 60W	255
13,000	140	LUM LED RWY 140W	589
25,000	275	LUM LED RWY 275W	1,153

Post Top

5,000	60	LUM LED POST 60W	255
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The Company shall use its best efforts to replace existing luminaires with LED luminaires within a reasonable length of time after receipt of the written notice requesting such replacement. Depending upon the number of street and area lighting facilities to be replaced with LED luminaires and the availability of the Company's crews, the Company may limit the quantity of LED replacements to ten (10) percent per account per calendar year to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

schedule between the Customer and the Company upon receipt of written notice. Requests for LED luminaires are also limited to the replacement of existing luminaires at existing locations per the availability of this tariff.

* No further installation or replacement of the designated luminaires will take place after the effective date of this rate.

2. Support and Accessory Charge

An additional annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, will be applied to each luminaire type as stated in Section 1 – Luminaire Charges where the Company is requested to furnish a suitable wood pole, standard, foundation or other accessory and applicable delivery service as identified below, for the sole purpose of supporting a luminaire assembly.

Service Type

Support Type

Description

Overhead Service

Non-Distribution Pole

Wood Pole

POLE-WOOD

RATE (Continued)

Service Type

Support Type

Description

Underground Service

Non-Metallic Standard

Fiberglass without Foundation*

POLE FIBR PT EMB<25

Fiberglass with Foundation <25 ft.

POLE FIBER RWY <25'

R.I.P.U.C. No. 2167

Sheet 4

Canceling R.I.P.U.C. No. 2111

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

RATE (Continued)

Service Type

Support Type

Description

Underground Service

Non-Metallic Standard (continued)

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

Fiberglass with Foundation =>25 ft. POLE FIBER RWY =>25

Metallic Standard

Metallic with Foundation

POLE METAL =>25FT

Accessory Type

None

3. Other Fees and Charges

Additional fees or charges will be applied per unit application pursuant to applicable Customer requests and/or in association with terms and conditions of separate agreements specific to attachments to the foregoing support types as stated in Section 2 – Support and Accessory Charges. Applicable Lighting Service Charges are assessed where the Company is requested by the Customer to provide an individual site visit for the purpose of; investigation and determination of operational malfunction, preventative or proactive maintenance to address vandalism or lighting control, the performance of other specified services, or other such actions which, unless requested by the Customer would otherwise have not been warranted. A charge will not be assessed if, in the sole discretion of the Company, the conditions which created the need for the Customer request were determined to be the result of the Company facilities or systems. Applicable fees are assessed on a regular billing schedule based on the terms and conditions of the agreement or license from which they are specified.

Fee or Charge Type

Charge Amount

Lighting Service Charge

See Terms and Conditions for Distribution Service

~~R.I.P.U.C. No. 2167~~

~~Sheet 5~~

~~Canceling R.I.P.U.C. No. 2111~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~

~~**LIMITED SERVICE - PRIVATE LIGHTING (S-10)**~~

~~RETAIL DELIVERY SERVICE~~

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Program Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

Net Metering Provision

Pension Adjustment Mechanism Provision

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Street Light Metering Pilot Cost Recovery Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

Standard Offer Adjustment

~~All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

Energy Efficiency Programs

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

Revenue Decoupling Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

Net Metering Provision and Qualifying Facilities Power Purchase Rate

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~
STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

HOURS OF OPERATION

All lights shall be operated through the use of a photoelectric device nightly from approximately one-half hour after sunset until approximately one-half hour before sunrise, a total of approximately 4,175 hours each year.

DETERMINATION OF MONTHLY BILL FOR LIMITED SERVICE – PRIVATE LIGHTING

The monthly bill will be based on the following:

1. Facility Charges

The Luminaire Charges and the Support and Accessory Charges will be based on the annual rates above divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

~~R.I.P.U.C. No. 2167~~

~~Sheet 6~~

~~Canceling R.I.P.U.C. No. 2111~~

~~THE NARRAGANSETT ELECTRIC COMPANY
 LIMITED SERVICE – PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE~~

2. Energy Charges

Charges per kWh will be based on the annual kWh per luminaire above. The monthly kWh amount shall be determined by allocating the number of annual operating hours for lights among the months as shown below. The sum of the monthly kWh for each light equals the annual kWh in this tariff. A daily kWh amount is determined from the monthly amount by dividing the monthly kWh by the number of days in a month. The daily kWh amount is multiplied by the actual number of days for each calendar month during the billing period as measured from the date immediately following the prior bill to the current bill date and then multiplied by the charge per kWh.

Monthly Operating Hours

January	442	July	267
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**THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE**

February	367	August	301
March	363	September	338
April	309	October	392
May	280	November	418
June	251	December	447

3. Other Fees and Charges

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreement or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

EXCESSIVE DAMAGE

Excessive damage due to wanton or malicious acts shall be charged to the Customer at the actual cost of labor and material required to repair or replace the unit. Excessive damage is defined as any lighting facility component such as wood pole, standard, lamp, luminaire, accessory or conductors, being broken or damaged more than once in a twelve month period. Notification of excessive damage will be made to the Customer by the Company prior to billing for repairs.

ATTACHMENTS

The Company has exclusive rights of ownership of the facilities defined within this tariff and reserves the privilege and sole discretion to permit the use of such facilities for the support and physical attachment of other, non-company owned equipment under the terms and conditions of a separate agreement or license. The Company may, at its sole discretion, provide electric delivery service as applicable under another tariff. The Company will have no responsibility for the attachments except as defined in the separate agreement or license. The attachment will not adversely impact the street and area lighting as defined within this tariff.

~~R.I.P.U.C. No. 2167~~

~~Sheet 7~~

~~Canceling R.I.P.U.C. No. 2111~~

~~THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE~~

RELAMPING

All inoperable lamps and/or photoelectric controls which are owned and maintained by the Company will be spot replaced. The Customer is responsible for notifying the Company of malfunctioning lights.

FAILURE OF LIGHTS TO OPERATE

Should any light or lights, which are owned and maintained by the Company, fail to operate the full period provided therefore, except as hereinafter specified, a deduction will be made from the charges under this rate, other than the Support and Accessory Charge, for such light or lights, upon presentation of a claim therefore

**THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE**

from the Customer, equivalent to such part of the annual price thereof, as is equal to the ratio that the time of any outage bears to the annual operating time of such light or lights. The provisions of this paragraph will apply only if such failure is due to some cause or condition which might reasonably have been prevented by the Company and without limiting the generality of the foregoing will not apply in case such failure is due to an act of nature or an act or order of any public authority or accidental or malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch upon notification by the Customer.

LOCATION OF STREET AND AREA LIGHTS

The Customer bears sole responsibility for determining where street and area lights will be placed and the type of lamp/luminaire used at each location. The Company bears no responsibility for, and makes no representations or warranties concerning, the locations and lamps/linaires selected by the Customer or the adequacy of the resulting lighting. The Customer, by requesting and accepting service under this rate, hereby shall provide, grant and confer to the Company, all necessary easement, rights-of-way and/or consent rights and privileges as is necessary to provide such service in a manner satisfactory to the Company. All applicable permits, fees and/or other charges by others associated with the facilitation of service under this rate are the responsibility of the Customer.

RELOCATION OF LIGHTING FACILITIES

A Customer may request the relocation of existing street and area lighting facilities, owned by the Company, to another Customer specified location which meets all aforementioned terms and conditions of this tariff. The Customer will be responsible for all costs associated with the relocation as determined by the Company including but not limited to the removal/retirement costs of non-transferable facilities, the installation of new facilities as required, the relocation of existing facilities, any electric system reconfiguration and all site restoration. The relocated facilities will continue to be billed under the Customer account as originally represented prior to relocation.

~~R.I.P.U.C. No. 2167~~

~~Sheet 8~~

~~Canceling R.I.P.U.C. No. 2111~~

~~THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE~~

DISCLAIMER OF LIABILITY

The Company's duties and obligations under this tariff extend only to the Customer, and not to any third parties. The Company does not assume and specifically disclaims any liability to third parties arising out of Company's obligations to Customer under this section.

TERM OF AGREEMENT

The initial term of agreement for Private Lighting service under this tariff is two (2) years. Upon expiration of the initial term, the agreement will be continuously renewed until such time as either party has given to the other written notice, not less than six (6) months prior to the date on which the party desires to have the agreement terminated.

THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: January 1, 2017~~

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE**

AVAILABILITY

General Street and Area Lighting Service is available under this rate to any city, town, governmental entity, or other public authority hereinafter referred to as the Customer, in accordance with the provisions and the specifications hereinafter set forth:

1. For municipal-owned or accepted roadways, including those classified as "private areas" for which a municipal Customer has agreed to supply street and area lighting service.
2. Service under this rate is contingent upon Company ownership and maintenance of street and area lighting facilities.
3. Service under this rate is not available for locations inaccessible by standard Company motorized equipment, limited access highways, bridges, tunnels and the access and egress ramps thereto.
4. Service under this rate is available to a private contractor, developer, or association of customers, wherein the municipality has agreed in writing to accept responsibility for future payment of such lights upon acceptance of applicable streets and areas.
5. Street and area lighting is available under this rate to any Customer where the necessary luminaires can be supported on the Company's existing poles and where such service can be supplied directly from existing secondary voltage circuits. Where the necessary luminaires cannot be supported on existing utility infrastructure, wood poles may be furnished in place in accordance with the schedule of Support and Accessory Charges listed below under RATE, Section 2, provided no such pole is more than one span from an existing secondary distribution facility.
6. In applications where revenue from the planned street or area lighting facilities will be insufficient to compensate for the excessive incremental installation costs associated with, but not limited to, rock excavation or hardscape restoration, the Company, at its sole discretion, may elect not to provide street or area lighting service or the Customer agrees to compensate the Company for the incremental installation costs as a contribution in aid of construction in accordance with all applicable Company policies.
7. Temporary Turn Off Service under this tariff is available to any municipal Customer that has requested to temporarily discontinue street and area lighting service received under this rate. Temporary Turn Off Service under this tariff provides for the Company's lighting facilities to remain in place in anticipation of reinstatement of General Street and Area Lighting – Full Service. The Customer shall be allowed to temporarily turn off General Street and Area Lighting – Full Service and will be billed under this tariff in accordance with the Temporary Turn Off Service provision included in this tariff, provided that the Customer has complied with all provisions and terms of the Company's General Street and Area Lighting – Full Service provision of this tariff and any related service agreements.
8. The permanent discontinuance of General Street and Area Lighting Service is available under this tariff to any Customer that has complied with all provisions and terms of this tariff, any related service agreements and has requested permanent discontinuance, whereas, such discontinuance is the cessation of this tariff service and constitutes the complete removal or in-place retirement of the Company's facilities at the location at which this service is discontinued. Permanent discontinuance of service is further described below.

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

R.I.P.U.C. No. 2168

Sheet 2

Canceling R.I.P.U.C. No. 2112

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**GENERAL STREET AND AREA LIGHTING SERVICE (S-14)**~~
~~RETAIL DELIVERY SERVICE~~

9. The management of vegetation and/or other adjacent physical conditions which obstruct the normal distribution of light from the specified street and area lighting facilities is the responsibility of the Customer.
10. At the request of the Customer, the Company shall take reasonable actions to procure and install the necessary ancillary equipment, including but not limited to shields, visors, louvers and protective devices, for the purpose of providing special control of light distribution or vandal prevention of the facilities, provided all ancillary equipment costs and associated service charges are the responsibility of the Customer.

I. GENERAL STREET AND AREA LIGHTING – FULL SERVICE RATE

The annual charges enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, are applicable to all street and area lighting facilities that have not been discontinued, permanently or temporarily, at the request of the Customer.

1. Luminaire Charges:

<u>Lamp Type</u>				
<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Description</u>	<u>Annual kWh</u>
<u>Incandescent*</u>				
Roadway				
	1,000*	105	LUM INC RWY 105W	443
	2,500*	205	LUM INC RWY 205W	860
<u>Mercury Vapor*</u>				
Roadway				
	4,400*	100	LUM MV RWY 100W	543
	8,500*	175	LUM MV RWY 175W	881
	13,000*	250	LUM MV RWY 250W	1,282
	23,000*	400	LUM MV RWY 400W	1,991
	63,000*	1,000	LUM MV RWY 1000W	4,572
Floodlight				
	23,000*	400	LUM MV FLD 400W	1,991
	63,000*	1,000	LUM MV FLD 1000W	4,572
Post Top				
	8,500*	175	LUM MV POST 175W	881

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Metal Halide

Floodlight

32,000	400	LUM MH FLD 400W	1,883
107,800*	1,000	LUM MH FLD 1000W	4,502

R.I.P.U.C. No. ~~2168~~Sheet ~~3~~Canceling R.I.P.U.C. No. ~~2112~~~~THE NARRAGANSETT ELECTRIC COMPANY~~~~**GENERAL STREET AND AREA LIGHTING SERVICE (S-14)**~~~~RETAIL DELIVERY SERVICE~~RATE (Continued)Lamp TypeLuminaire TypeLumen
RatingNominal
WattageDescriptionAnnual
kWhHigh Pressure Sodium Vapor

Roadway

4,000	50	LUM HPS RWY 50W	255
6,300	70	LUM HPS RWY 70W	359
9,600	100	LUM HPS RWY 100W	493
16,000	150	LUM HPS RWY 150W	722
27,500	250	LUM HPS RWY 250W	1,269
50,000	400	LUM HPS RWY 400W	1,962

Walllighter

27,500 (24 Hr)	250	WALL HPS 250W 24 HR	2,663
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Post Top

4,000**	50	LUM HPS POST 50W	255
9,600**	100	LUM HPS POST 100W	493

Floodlight

27,500	250	LUM HPS FLD 250W	1,269
50,000	400	LUM HPS FLD 400W	1,962

Light Emitting Diode ("LED")

Roadway

2,000	20	LUM LED RWY 20W	88
2,700	30	LUM LED RWY 30W	130
5,000	60	LUM LED RWY 60W	255
13,000	140	LUM LED RWY 140W	589
25,000	275	LUM LED RWY 275W	1,153

Post Top

5,000**	60	LUM LED POST 60W	255
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* No further installation or replacement of designated luminaires will take place after the effective date of this

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

rate. Conversion of existing Incandescent or Mercury Vapor luminaires to an equivalent High Pressure Sodium Vapor luminaire may also be done at the request of the Customer.

** Post top luminaire installations will only be permitted for the "Traditional" luminaire style and only in underground development areas after the effective date of this rate.

The Company shall use its best efforts to replace existing luminaires with LED luminaires within a reasonable length of time after receipt of the written notice requesting such replacement. Depending upon the number of street and area lighting facilities to be replaced with LED luminaires and the availability of the Company's crews, the Company may limit the quantity of LED replacements to ten (10) percent per account per calendar year to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice.

R.I.P.U.C. No. 2168

Sheet 4

Canceling R.I.P.U.C. No. 2112

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~GENERAL STREET AND AREA LIGHTING SERVICE (S-14)~~
~~RETAIL DELIVERY SERVICE~~

RATE (Continued)

2. Support and Accessory Charges:

An additional annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, will be applied to each luminaire type as stated in Section 1 – Luminaire Charges, where the Company is requested to furnish a suitable wood pole, standard, foundation or other accessory, and applicable delivery service as identified below, for the sole purpose of supporting a luminaire assembly.

Service Type

Support Type

Description

Overhead Service

Non-Distribution Pole

Wood Pole

POLE-WOOD

Underground Service

Non-Metallic Standard

Fiberglass without Foundation*

POLE FIBR PT EMB<25

Fiberglass with Foundation <25 feet

POLE FIBER PT <25'
(Or) POLE FIBER RWY<25'

Fiberglass with Foundation =>25 feet

POLE FIBER RWY =>25

Metallic Standard

Metallic Direct Embedded (No Fdn.)*

POLE METAL EMBEDDED

Metallic with Foundation

POLE METAL =>25FT

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

* No further installation or relocation of the designated support will take place after the effective date of this rate.

Accessory Type

None

3. Other Fees and Charges:

Additional fees or charges as enumerated below in the schedule of fee and charge prices will be applied per unit application pursuant to applicable Customer requests and/or in association with terms and conditions of separate agreements specific to attachments to the foregoing support types as stated in Section 2 – Support and Accessory Charges. Applicable Lighting Service Charges are assessed where the Company is requested by the Customer to provide an individual site visit for the purpose of; investigation and determination of operational malfunction, preventative or proactive maintenance to address vandalism or lighting control, the performance of other specified services, or other such actions which, unless requested by the Customer would otherwise have not been warranted. A charge will not be assessed if, in the sole discretion of the Company, the conditions which created the need for the Customer request were determined to be the result of Company facilities or systems. Applicable fees are assessed on a regular billing schedule based on the terms and conditions of the agreement or license from which they are specified.

R.I.P.U.C. No. 2168

Sheet 5

Canceling R.I.P.U.C. No. 2112

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

Fee or Charge Type

Charge Amount

Lighting Service Charge

See Terms and Conditions for Distribution Service

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Program Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

Net Metering Provision

Pension Adjustment Mechanism Provision

Qualifying Facilities Power Purchase Rate

Renewable Energy Growth Program Cost Recovery Provision

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

[Residential Assistance Provision](#)
[Revenue Decoupling Mechanism Provision](#)
[Standard Offer Service Adjustment Provision](#)
[Storm Fund Replenishment Provision](#)
[Street Light Metering Pilot Cost Recovery Provision](#)
[Transition Cost Adjustment Provision](#)
[Transmission Service Cost Adjustment Provision](#)

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

HOURS OF OPERATION

All street and area lights shall be operated through the use of a photoelectric device nightly from approximately one-half hour after sunset until approximately one-half hour before sunrise, a total of approximately 4,175 hours each year.

[Transmission Service Charge Adjustment](#)

~~The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Transmission Service Cost Adjustment Provision.~~

[Transition Charge Adjustment](#)

~~The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Non-Bypassable Transition Charge Adjustment Provision.~~

[Standard Offer Adjustment](#)

~~All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

[Energy Efficiency Programs](#)

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

[Infrastructure, Safety and Reliability Provision](#)

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

~~Customer Credit Provision~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

~~LIHEAP Enhancement Plan Provision~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

~~Revenue Decoupling Mechanism Provision~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

~~R.I.P.U.C. No. 2168~~

~~Sheet 6~~

~~Canceling R.I.P.U.C. No. 2112~~

~~_____THE NARRAGANSETT ELECTRIC COMPANY
 _____GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE~~

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~_____The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

DETERMINATION OF MONTHLY BILL FOR GENERAL STREET AND AREA LIGHTING – FULL SERVICE

The monthly bill will be based on the following:

1. Facility Charges

The Luminaire Charges and the Support and Accessory Charges will be based on the annual rates above divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

2. Energy Charges

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE**

Charges per kWh will be based on the annual kWh per luminaire above. The monthly kWh amount shall be determined by allocating the number of annual operating hours for lights among the months, as shown below. The sum of the monthly kWh for each light equals the annual kWh in this tariff. A daily kWh amount is determined from the monthly amount by dividing the monthly kWh by the number of days in a month. The daily kWh amount is multiplied by the actual number of days for each calendar month during the billing period as measured from the date immediately following the prior bill to the current bill date and then multiplied by the charge per kWh.

Monthly Operating Hours

January	442	July	267
February	367	August	301
March	363	September	338
April	309	October	392
May	280	November	418
June	251	December	447

3. Other Fees and Charges

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreement or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

~~R.I.P.U.C. No. 2168~~

~~Sheet 7~~

~~Canceling R.I.P.U.C. No. 2112~~

~~THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE~~

DISCLAIMER OF LIABILITY

The Company's duties and obligations under this tariff extend only to the Customer, and not to any third parties. The Company does not assume and specifically disclaims any liability to third parties arising out of Company's obligations to Customer under this section.

EXCESSIVE DAMAGE

Excessive damage due to wanton or malicious acts shall be charged to the Customer at the actual cost of labor and material required to repair or replace the unit. Excessive damage is defined as any lighting facility component such as pole, standard, lamp, luminaire, accessory or conductors being broken or damaged more than once in a twelve month period. Notification of excessive damage will be made to the Customer by the Company prior to billing for repairs.

ATTACHMENTS

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE**

The Company has exclusive rights of ownership of the facilities defined within this tariff and reserves the privilege and sole discretion to permit the use of such facilities for the support and physical attachment of other, non-company owned equipment under the terms and conditions of a separate agreement or license. The Company may, at its sole discretion, provide electric delivery service as applicable under another tariff. The Company will have no responsibility for the attachments except as defined in the separate agreement or license. The attachment will not adversely impact the street and area lighting as defined in this tariff.

RELAMPING

All inoperable lamps and/or photoelectric controls which are owned and maintained by the Company will be spot replaced. The Customer is responsible for notifying the Company of malfunctioning lights.

FAILURE OF LIGHTS TO OPERATE

Should any light or lights, which are owned and maintained by the Company, fail to operate the full period provided therefore, except as hereinafter specified, a deduction will be made from the charges under this rate, other than the Support and Accessory Charge, for such light or lights, upon presentation of a claim therefore from the Customer, equivalent to such part of the annual price thereof, as is equal to the ratio that the time of any outage bears to the annual operating time of such light or lights. The provisions of this paragraph will apply only if such failure is due to some cause or condition which might reasonably have been prevented by the Company and without limiting the generality of the foregoing will not apply in case such failure is due to an act of nature or an act or order of any public authority or accidental or malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch upon notification by the Customer.

~~R.I.P.U.C. No. 2168~~

~~Sheet 8~~

~~Canceling R.I.P.U.C. No. 2112~~

~~THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE~~

LOCATION OF STREET AND AREA LIGHTS

The Customer bears sole responsibility for determining where street and area lights will be placed and the type of lamp/luminaire used at each location. The Company bears no responsibility for, and makes no representations or warranties concerning, the locations and lamps/linaires selected by the Customer or the adequacy of the resulting lighting. The Customer, by requesting and accepting service under this rate, hereby shall provide, grant and confer to the Company, all necessary easement, rights-of-way and/or consent rights and privileges as is necessary to provide such service in a manner satisfactory to the Company. All applicable permits, fees and/or other charges by others associated with the facilitation of service under this rate are the responsibility of the Customer.

PERMANENT DISCONTINUANCE OF LIGHTING FACILITIES

A Customer may permanently discontinue lighting facilities, owned by the Company, at no cost to the Customer, limited to a quantity not to exceed one (1) percent of the total number of lighting assemblies assigned to the Customer's billing account under this tariff within the given calendar year. The request by a Customer for

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE**

the permanent discontinuance of the lighting in excess of one (1) percent as stated above may be performed by mutual agreement upon payment by the Customer to the Company in an amount equal to the sum of the unamortized balance of the original installation cost, removal and restoration costs, and any street light reconfiguration costs to maintain all other active lights.

RELOCATION OF LIGHTING FACILITIES

A Customer may request the relocation of existing street and area lighting facilities, owned by the Company, to another Customer specified location which meets all aforementioned terms and conditions of this tariff. The Customer will be responsible for all costs associated with the relocation as determined by the Company including but not limited to the removal/retirement costs of non-transferable facilities, the installation of new facilities as required, the relocation of existing facilities, any electric system reconfiguration and all site restoration. The relocated facilities will continue to be billed under the Customer account as originally represented prior to relocation.

TERM OF AGREEMENT

The initial term of agreement for General Street and Area Lighting Service under this tariff is two (2) years. Upon expiration of the initial term, the agreement will be continuously renewed until such time as either party has given to the other written notice, not less than six (6) months prior to the date on which the party desires to have the agreement terminated.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

~~R.I.P.U.C. No. 2168~~

~~Sheet 9~~

~~Canceling R.I.P.U.C. No. 2112~~

~~THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE~~

II. GENERAL STREET AND AREA LIGHTING – TEMPORARY TURN OFF SERVICE RATE

Upon the Company's temporary turn-off of retail delivery service to municipal Customers requesting temporary turn off of the Company's street and area lighting facilities, the Company shall bill the municipal Customer the charges enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, for the temporary turn off.

1. Luminaire Charges:

Lamp Type

<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Description</u>	<u>Annual kWh</u>
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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Incandescent

Roadway

1,000	105	LUM INC RWY 105WTT	n/a
2,500	205	LUM INC RWY 205WTT	n/a

Mercury Vapor

Roadway

4,400	100	LUM MV RWY 100W TT	n/a
8,500	175	LUM MV RWY 175W TT	n/a
13,000	250	LUM MV RWY 250W TT	n/a
23,000	400	LUM MV RWY 400W TT	n/a

RATE (Continued)Lamp Type

<u>Luminaire Type</u>	<u>Lumen</u>	<u>Nominal</u>		<u>Annual</u>
	<u>Rating</u>	<u>Wattage</u>	<u>Description</u>	<u>kWh</u>

Floodlight	63,000	1,000	LUM MV RWY 1000WTT	n/a
	23,000	400	LUM MV FLD 400W TT	n/a
Post Top	63,000	1,000	LUM MV FLD 1000WTT	n/a
	8,500	175	LUM MV POST 175W TT	n/a

Metal Halide

Floodlight

32,000	400	LUM MH FLD 400W TT	n/a
107,800	1,000	LUM MH FLD 1000W TT	n/a

R.I.P.U.C. No. 2168

Sheet 10

Canceling R.I.P.U.C. No. 2112

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

RATE (Continued)Lamp Type

<u>Luminaire Type</u>	<u>Lumen</u>	<u>Nominal</u>		<u>Annual</u>
	<u>Rating</u>	<u>Wattage</u>	<u>Description</u>	<u>kWh</u>

High Pressure Sodium Vapor

Roadway

4,000	50	LUM HPS RWY 50W TT	n/a
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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

	6,300	70	LUM HPS RWY 70W TT	n/a
	9,600	100	LUM HPS RWY 100W TT	n/a
	16,000	150	LUM HPS RWY 150W TT	n/a
	27,500	250	LUM HPS RWY 250W TT	n/a
	50,000	400	LUM HPS RWY 400W TT	n/a
Wallighter				
	27,500 (24 Hr)	250	WALL HPS 250W 24 TT	n/a
Post Top				
	4,000	50	LUM HPS POST 50W TT	n/a
	9,600	100	LUM HPS POST 100W TT	n/a
Floodlight				
	27,500	250	LUM HPS FLD 250W TT	n/a
	50,000	400	LUM HPS FLD 400W TT	n/a
<u>Light Emitting Diode ("LED")</u>				
Roadway				
	2,000	20	LUM LED RWY 20W TT	n/a
	2,700	30	LUM LED RWY 30W TT	n/a
	5,000	60	LUM LED RWY 60W TT	n/a
	13,000	140	LUM LED RWY 140W TT	n/a
	25,000	275	LUM LED RWY 275W TT	n/a
Post Top				
	5,000**	60	LUM LED POST 60W TT	n/a

RATE (Continued)2. Support and Accessory Charges:**RATE (Continued)****Service Type**

<u>Support Type</u>	<u>Description</u>
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Overhead ServiceNon-Distribution Pole

Wood Pole

POLE – WOOD TEMPOFF

R.I.P.U.C. No. 2168

Sheet 11

Canceling R.I.P.U.C. No. 2112

THE NARRAGANSETT ELECTRIC COMPANY

GENERAL STREET AND AREA LIGHTING SERVICE (S-14)

RETAIL DELIVERY SERVICE

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

~~RATE (Continued)~~Service Type

<u>Support Type</u>	<u>Description</u>
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-Underground ServiceNon-Metallic Standard

Fiberglass without Foundation	POLE FIBR EMB<25TT
Fiberglass with Foundation < 25 ft.	POLE FIBER PT <25TT (Or) POLE FIBER RWY <25TT
Fiberglass with Foundation =>25 ft.	POLE FIBER RWY =>25TT

Metallic Standard

Metallic Direct Embedded (No Fdn.)	POLE METAL EMB TT
Metallic with Foundation	POLE METAL=>25' TT

3. Other Fees and Charges:Fee or Charge TypeCharge Amount

Reactivation Charge	\$25.00
Crew Protection	Customer Responsibility

DETERMINATION OF MONTHLY BILL FOR TEMPORARY TURN OFF SERVICE

The monthly bill will be based on the annual Temporary Turn Off Charges above. The monthly charge will be based on the annual charge divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

MAINTENANCE

Temporary Turn Off Service under this tariff does not include routine maintenance of lighting facilities temporarily discontinued by the Customer.

NOTICE FOR TEMPORARY TURN OFF SERVICE

In order for a municipal Customer to be served under the Temporary Turn Off Service provision of this tariff, the municipal Customer must provide written notice to the Company requesting such temporary turn off service. Such notice shall take the form of that provided by the Company and shall include the specific identification of Company street and area lighting facilities to be temporarily turned off and the estimated length of the temporary discontinuance, however, will be not less than one year and not more than three years. Such identification shall include sufficient information for the Company to easily locate its street and area lighting facilities to be temporarily turned off for the purpose of turning off (red capping) the facilities.

The Company shall use its best effort to turn off retail delivery service to its street and area lighting facilities within a reasonable length of time after receipt of the written notice required above. Depending upon the

R.I.P.U.C. No. 2168

**THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE**

Sheet 12

Canceling R.I.P.U.C. No. 2112

~~THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE~~

number of street and area lighting facilities to be temporarily turned off and the availability of the Company's crews, the Company may schedule such turn off over a period of time to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice.

CREW PROTECTION

The Customer shall be responsible for the cost of any required police details or road flaggers for services provided under this option.

REINSTATEMENT OF GENERAL STREET AND AREA LIGHTING – FULL SERVICE

The provision of this service by the Company is predicated on the municipal Customer reinstating General Street and Area Lighting – Full Service. The Customer's request to reinstate all or a portion of the Company's street and area lighting facilities served under this rate, after complying with the term of service provision of this tariff, must be in written form and identify the specific street and area lighting facilities for the Company to reinstate. Upon receipt of the Customer's request, the Company shall use its best efforts to return the street and area lighting facilities to full lighting service as soon as possible after receiving the request. However, the Company reserves the right to flexibility in scheduling the reinstatement in an appropriate manner based on crew availability and the quantity of street and area lighting facilities requested to be reinstated. If the Customer requests reinstatement of the General Street and Area Lighting – Full Service prior to minimum term of one year, the Company will charge the Customer a Reactivation Charge per street or area lighting facility.

TERM OF SERVICE

The municipal Customer may remain on this provision of the General Street and Area Lighting tariff for a maximum period of three years. At the end of the three year period, the Customer must provide written notice for (i) the municipal Customer's return to General Street and Area Lighting – Full Service as provided for above, (ii) the permanent discontinuance of the street and area lighting facilities, as provided for above in Section I, or (iii) the Customer's ability to take advantage of another lighting tariff for retail delivery service to the street and area lighting facilities. The Company will continue to bill the Temporary Turn Off Charge until such time as the street and area lighting facilities are transferred to another delivery service selected by the Customer, or as assigned by the Company following the maximum three year term of service.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: January 1, 2017

Issued: ~~November 27, 2017~~ June 6, 2018

Effective: ~~January~~ September 1, 2018

**THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE**

AVAILABILITY

This rate shall apply to any customer taking service for traction power at voltages of 69kV or greater.

MONTHLY CHARGE

The Monthly Charge will be the sum of the High Voltage Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

PEAK AND OFF-PEAK PERIODS

PEAK HOURS:	June - September	-- 8 a.m. - 10 p.m. Weekdays,
	December - February	-- 7 a.m. - 10 p.m. Weekdays
	October – November and	
	March - May	-- 8 a.m. - 9 p.m. Weekdays

OFF-PEAK HOURS: All other hours

Weekdays shall mean Monday through Friday, excluding the following holidays: New Year's Day, President's Day, Memorial Day, Independence Day, Columbus Day (observed), Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day.

DEMAND

The Demand for each month under ordinary load conditions shall be the greatest of the following:

- a) The greatest peak occurring in such month during Peak hours as measured in kilowatts,
- b) 90% of the greatest peak occurring in such month during Peak hours as measured in kilovolt-amperes,
- c) 75% of the greatest Demand as so determined above during the preceding eleven months, and
- d) 10 kilowatts.

Demand shall be measured in fifteen minute intervals.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Program Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
 HIGH VOLTAGE DELIVERY SERVICE

Net Metering Provision

Pension Adjustment Mechanism Provision

Qualifying Facilities Power Purchase Rate

Renewable Energy Growth Program Cost Recovery Provision

Residential Assistance Provision

Revenue Decoupling Mechanism Provision

Standard Offer Service Adjustment Provision

Storm Fund Replenishment Provision

Transition Cost Adjustment Provision

Transmission Service Cost Adjustment Provision

Transmission Service Charge Adjustment

~~————The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision~~

Transition Charge Adjustment

~~————The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

R.I.P.U.C. No. 2108

Sheet 2

Canceling R.I.P.U.C. No. 2090

THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
 HIGH VOLTAGE DELIVERY SERVICE

Standard Offer Adjustment

~~————The customer will pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the customer is taking or has taken Standard Offer Service.~~

Energy Efficiency Programs

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~————The amount determined under the preceding provisions shall be adjusted in accordance with the~~

**THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE**

~~Company's Customer Credit Provision as from time to time effective in accordance with law.~~

~~LIHEAP Enhancement Plan Provision~~

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

~~Revenue Decoupling Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

The customer may take Standard Offer Service pursuant to the terms of the Standard Offer Service tariff.

HIGH VOLTAGE SERVICE AGREEMENT

As a condition for service at high voltage, the Company and the customer shall execute a service agreement that sets forth the terms and conditions for service, including as necessary any reasonable reliability and safety performance requirements and other just and reasonable terms and conditions for taking service, provided that such agreement is filed with the Commission for review and approval. If the Company and the customer are unable to agree on the terms of such agreement, the Company has the right to file an unexecuted form of agreement for approval by the Commission, provided that a copy of the filing is served on the customer. The customer has the right to dispute the reasonableness of any terms of the agreement. The final terms of the form of agreement approved by the Commission (with any modifications the Commission may deem appropriate) will become a part of this tariff with respect to service for the customer when the customer commences taking service at high voltage.

CONSTRUCTION REIMBURSEMENT PAYMENT

The customer shall be required to reimburse the Company for its capital costs incurred for the construction of facilities designed to serve the customer directly, which costs have been incurred prior to the commencement of commercial train service by the customer. Such reimbursement shall also include any applicable tax liability arising out of Internal Revenue Service requirements relating to contributions in aid of construction.

THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE

~~R.I.P.U.C. No. 2108~~

~~Sheet 3~~

~~Canceling R.I.P.U.C. No. 2090~~

~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**ELECTRIC PROPULSION RATE (X-01)**~~
~~HIGH VOLTAGE DELIVERY SERVICE~~

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof (including the high voltage service agreement), are a part of this rate.

~~Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAMRESIDENTIAL ASSISTANCE PROVISION

The rates for Retail Delivery Service contained in all of the Company's rate classes except for the Low Income Rate A-60 ("Rate A-60") are subject to adjustment to reflect a Low Income Discount Recovery Factor ("LIDRF") to recover the cost of bill discounts provided to customers receiving Retail Delivery Service on Rate A-60. In addition, the rates for Retail Delivery Service contained in all of the Company's rate classes are subject to adjustment to reflect an Arrearage Management Adjustment Factor ("AMAF") to recover the cost associated with the operation of the Arrearage Management Program ("AMP"). For billing purposes, the LIDRF and the AMAF shall be included with the distribution kilowatt-hour ("kWh") charge on customers' bills.

LOW INCOME BILL DISCOUNTS

On an annual basis, the Company shall estimate the discount to be provided to Rate A-60 customers. The estimated discount will be twenty five (25) percent of the forecasted Rate A-60 monthly billing units multiplied by the Rate A-60 customer charge and the sum of the Retail Delivery Service and semi-annual Standard Offer Service energy rates in effect during the period. For those customers who are receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program, the estimated discount will be thirty (30) percent of the forecasted Rate A-60 monthly billing units multiplied by the Rate A-60 customer charge and the sum of the Retail Delivery Service and semi-annual Standard Offer Service energy rates in effect during the period. This estimate of the discount shall be used to determine the amount to be reflected in Retail Delivery Service rates on a prospective basis. The amount shall be divided by the estimated kilowatt-hours to be delivered by the Company to all customers excluding customers on Rate A-60. Such per kWh charge is referred to as the LIDRF.

The revenue billed through the LIDRF shall be subject to reconciliation against the actual bill discounts provided during the twelve month reconciliation period for which the LIDRF is in effect, and any over- or under-recovery of the actual discount provided shall be reflected in a subsequent LIDRF.

For purposes of the above reconciliation, the Company shall accumulate the actual discounts provided to Rate A-60 customers and the revenue billed through the LIDRF and shall accrue interest on the difference between these amounts at the interest rate paid on customer deposits on a monthly basis.

Should any balance remain subsequent to the recovery of the over- or under-recovery balance as described above, the Company shall reflect, as an adjustment in the then-current reconciliation period, the amount of the remaining balance.

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAMRESIDENTIAL ASSISTANCE PROVISION

ARREARAGE MANAGEMENT PROGRAM

In accordance with R.I. Gen. Laws § 39-2-1(d)(2), commencing on September 1, 2016, the Company shall implement an Arrearage Management Program (“AMP”) pursuant to this tariff provision.

I. Program Eligibility

In order to be considered eligible for enrollment in the AMP, a customer who has been terminated from electric service or is recognized, pursuant to a rule or decision by the Division of Public Utilities and Carriers, as being scheduled for actual shut-off of service on a specific date, shall meet all of the following criteria:

- The applicant must be the customer of record, although the customer of record may authorize someone else to communicate with the Company to help enroll the customer of record in the AMP;
- The applicant must be eligible for the federal low-income home energy assistance program (“LIHEAP”);
- The account must be receiving retail delivery service on ~~the Company’s Residential Low-Income~~ Rate A-60;
- The customer’s account must have a minimum balance of \$300.00 that is more than 60 days past due;
- If service to the account has been terminated, the customer must make an initial payment of 25% of the total unpaid balance (current and past due), unless otherwise directed by the Public Utilities Commission (“PUC”) as a result of an emergency regulation;
- The customer must agree to a payment plan, as further described in Section III;
- The customer must agree to remain current with payments. “Remaining current” means that the customer:
 - 1) misses no more than two (2) payments in the 12-month term of the payment plan; and
 - 2) pays the amount due under the payment plan in full by the conclusion of the payment plan’s 12-month term;
- The customer must agree to participate in the Company’s Energy Efficiency programs; and
- The customer must apply for other available energy assistance programs, such as fuel assistance and weatherization.

II. Enrollment

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAM RESIDENTIAL ASSISTANCE PROVISION

To participate, the customer must affirmatively apply to participate in the AMP.

The Company shall administer the AMP enrollment process in compliance with the eligibility qualifications outlined in Section I. By applying to participate in the AMP, the customer agrees to comply with the terms of the AMP, including the customer's specific payment plan. After a customer has applied to the AMP, the Company shall determine whether the customer has met all of the AMP eligibility criteria set forth in Section I, based on the Company's records. The Company will coordinate with the Community Action Program ("CAP") agencies to validate customer eligibility when appropriate.

III. Payment Plan

AMP participants shall enroll in a 12-month payment plan, paid in equal monthly installments, that will cover new charges based upon their current estimated annual usage ("Payment Plan").

The current component of the Payment Plan shall be based on the customer's average monthly usage for the previous year less the customer's actual or anticipated fuel assistance commitments, and shall be converted to a fixed monthly payment.

IV. Arrears Forgiveness

AMP participants will be eligible for forgiveness of their account balance that is past due at the time of the first bill under their Payment Plan, up to an annual maximum of \$1,500. With each payment under the Payment Plan, a portion of the participant's outstanding past due account balance as described above is forgiven in an amount equal to the total past due account balance or \$1,500, whichever is less, divided by 12; provided, however, that the annual arrearage forgiveness amount shall not exceed \$1,500.

If an AMP participant's past due account balance at the time their Payment Plan takes effect exceeds \$1,500, the AMP participant may request an extension of the Payment Plan beyond the initial 12-month term to establish a new Payment Plan to accommodate the additional account balance in excess of \$1,500. To be eligible for an extension, the AMP participant must be current with their Payment Plan at the conclusion of the initial 12-month term. Such AMP participant's Payment Plan will be extended upon the AMP participant's timely request for an extension.

V. Payment Plan Review

Customers applying to participate in the AMP will be advised that the amount of their required monthly payment under their Payment Plan may change over the lifetime of the Payment Plan.

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAM~~RESIDENTIAL ASSISTANCE~~ PROVISION

The Company shall review the Payment Plans of active AMP participants every three months and may adjust the installment payments based on the following:

- A fuel assistance commitment is made subsequent to enrollment;
- There is a change in fuel assistance, such as a change in the amount, from what was understood at enrollment;
- The customer moves to a new address with a different average monthly usage for the previous year;
- Actual usage patterns differ from what was estimated as annual usage at enrollment; or
- There is a significant change in the Company's rates from what was anticipated at enrollment.

VI. Default

The Company shall consider the AMP participant's billing account in default if either of the following occurs:

- The AMP participant misses more than two (2) payments in the 12-month Payment Plan term; or
- If the amount due under the Payment Plan is not paid in full by the conclusion of the 12-month Payment Plan term.

Upon default, the Company shall terminate an AMP participant from the AMP and the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

Customers shall have the option to opt out of continued participation in the AMP at any time, with the understanding that any unpaid balance will be due and payable in full. Customers who voluntarily opt out of the AMP will receive the same treatment as those customers who default on their Payment Plans under the AMP, as set forth in Section X (Subsequent Eligibility).

VII. Termination

In addition to termination upon default, a customer's participation in the AMP shall terminate if the AMP participant moves outside of the Company's service territory.

If a customer is terminated from AMP participation, the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

VIII. Collection Activity

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAM/RESIDENTIAL ASSISTANCE PROVISION

AMP participants shall not be subject to the Company's normal collections activities while actively participating in the AMP. The Company shall resume normal collections activities if an AMP participant defaults while participating in the AMP or terminates the AMP.

IX. AMP Billing and Active Plan Noticing

The Company shall remove the amount of an AMP participant's arrears balance up to \$1,500 from the "current amount due" field on certain views of AMP participant accounts in the Company's billing system. However, the arrears balance up to \$1,500 shall remain on the customer's bill.

Customers who are enrolled in the AMP will receive an AMP "Enrollment Letter" outlining the terms and conditions of their participation in the AMP.

Customers in danger of defaulting from the AMP will receive a default letter advising them of the need to make all required payments or risk default, termination from the AMP, and a return to the Company's normal collections activities.

X. Subsequent Eligibility

A customer is eligible for subsequent enrollment in the AMP provided two years have passed since either (a) the date of the customer's successful completion of the AMP, or (b) the date on which the customer's participation in the AMP was terminated as a result of default or because the customer voluntarily opted out of the AMP, so long as a CAP agency has provided a recommendation to allow eligibility notwithstanding the customer's default or voluntary opt out of the AMP. The Company shall review requests for re-enrollment on a case-by-case basis to determine that the foregoing criteria are met.

XI. Reporting Metrics

The Company shall report monthly and annually the metrics below to allow for the evaluation of the effectiveness of the AMP. The monthly and annual reports shall be submitted to the PUC in Docket No. 4290.

- Number of customers enrolled in the program at the end of the reporting period;
- Number of customers added to the program during the reporting period;
- Number of customers terminated from the program (by choice or default) during the reporting period;
- Number of customers who successfully completed the program during the reporting period;
- Total customer payments during the reporting period;
- Total amount to be forgiven for all participating customers at the end of the reporting period;

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAM/RESIDENTIAL ASSISTANCE PROVISION

- Average amount to be forgiven for all participating customers at the end of the reporting period;
- Total amount to be paid under a payment plan for all participating customers at the end of the reporting period;
- Average arrears balance not yet forgiven of all participating customers at the end of the reporting period;
- Average arrears balance as a percentage of the total balance due for all participating customers at the end of the reporting period;
- Total amount of arrears outstanding for all participants at the end of the reporting period;
- Total amount of forgiveness credits (allowances) given during the reporting period;
- Number of forgiveness credits (allowances) given during the reporting period;
- Average amount of forgiveness credits (allowances) given during the reporting period;
- Number of participants receiving LIHEAP at the end of the reporting period;
- Percentage of participants receiving LIHEAP at the end of the reporting period; and
- Total LIHEAP payments received during the reporting period.

The Company shall also provide a schedule with the number of customers enrolled in the AMP, by month, together with the number of defaults and program terminations.

XII. AMP Cost Recovery

The ~~rates/prices~~ for Retail Delivery Service contained in all the rates of the Company are subject to adjustment to reflect ~~the an Arrearage Management Adjustment Factor (“AMAF”)~~ designed to recover incremental costs incurred associated with the AMP. Incremental costs include the amount of arrearage forgiven. The recovery of the arrearage amounts forgiven by the Company through the AMP is dependent on the following criteria:

- i. If a customer does not satisfy the conditions of R.I. Gen. Laws § 39-2-1(d)(2), the amount of arrearage forgiven by the Company to that point shall remain forgiven and be written off by the Company. However, the amount of arrearage forgiven by the Company is recoverable in full.
- ii. If a customer does satisfy the conditions of R.I. Gen. Laws § 39-2-1(d)(2), all arrearage amounts forgiven will be treated as bad debt. At the end of each calendar year, the Company will perform a test to determine if the amount of bad debt for the year exceeds the adjusted allowable bad debt from the Company’s most recent general rate case. This adjusted allowable bad debt will be calculated using the distribution uncollectible amount determined in the last general rate case, updated for the current calendar year’s recovery of bad debt associated with Standard Offer Service, transmission, ~~and~~ energy efficiency, long term contracting for renewable energy, and the Renewable Energy Growth Program-related bad debt. Should the actual amount of bad debt incurred by the Company for the year exceed this adjusted allowable bad debt amount, the Company will be entitled to

THE NARRAGANSETT ELECTRIC COMPANY
~~ARREARAGE MANAGEMENT PROGRAM~~ RESIDENTIAL ASSISTANCE PROVISION

recover, in the following year, all amounts of arrearage forgiven under R.I. Gen. Laws § 39-2-1(d)(2)(xiv) in the prior year in excess of the allowable bad debt. If, however, the amount of the arrearage forgiven under § 39-2-1(d)(2)(xiv) in excess of the adjusted allowable bad debt for a given year is not significant enough to calculate an annual reconciling factor for that year, the Company may reflect such amount in its next Revenue Decoupling Mechanism reconciliation filing.

The AMAF shall be a uniform per kilowatt-hour factor based on the estimated kilowatt-hours to be delivered by the Company to its retail delivery customers over a 12-month period. ~~For billing purposes, the AMAF will be included with the distribution kilowatt-hour charge on customers' bills.~~ Should any balance remain outstanding subsequent to the recovery of costs associated with the AMP as described above, the Company shall reflect this balance as an adjustment in the subsequent period's AMP recovery.

ADJUSTMENT TO RATES

Adjustments to rates pursuant to the ~~Arrears Management Program~~ Residential Assistance Provision are subject to review and approval by the PUC. Modifications to the factors contained in this Provision shall be made in accordance with a notice filed with the PUC pursuant to R.I. Gen. Laws § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

Effective Date: April 1, 2017

THE NARRAGANSETT ELECTRIC COMPANY**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE**

The following Terms and Conditions where not inconsistent with the rates are a part of all rates. The provisions of these Terms and Conditions apply to all persons, partnerships, corporations or others (the Customer) who obtain local distribution service from The Narragansett Electric Company (the Company) and to companies that are nonregulated power producers, as defined in Rhode Island General Laws. All policies, standards, specifications, and documents referred to herein have been filed with the Rhode Island Public Utilities Commission (Commission) and ~~Division~~ [Division of Public Utilities and Carriers \(Division\)](#), and such documents and any revisions have been filed at least 30 days before becoming effective. Compliance by the Customer and nonregulated power producer is a condition precedent to the initial and continuing delivery of electricity by the Company.

Service Connection

1. The Company shall furnish on request detailed information on the method and manner of making service connections. Such detailed information may include a copy of the Company's Specifications for Electrical Installations booklet, as may be amended from time to time, a description of the service available, connections necessary between the Company's facilities and the Customer's premises, location and access of service connection facilities and metering equipment, and Customer and Company responsibilities for installation of facilities.

The Customer shall wire to the point designated by the Company, at which point the Company will connect its facilities. In addition, the Customer's facilities shall comply with any reasonable construction and equipment standards required by the Company for safe, reliable, and cost efficient service. For a service meeting Company requirements (which requirements are set forth on the Company's website at www.nationalgridus/connects), the Company may also permit this connection to be made by a licensed electrician in good standing with the authority having jurisdiction, as required by applicable law, and who is registered with the Company, provided, however, that the Company gives no warranty to the Customer, express or implied, as to the knowledge, training, reliability, honesty, fitness, or performance of any electrician registered with the Company for this purpose, and the Company shall not be liable for any damages or injuries caused by any electrician who may be used for such purpose.

Application for Service

2. Application for new service or alteration to an existing service should be made as far in advance as possible to assure time for engineering, ordering of material, and construction. Upon the Company's reasonable request, the Customer shall provide to the Company all data and plans reasonably needed to process this application.

Line Extensions [Overhead (OH) & Underground (UG)]

3. The Company shall construct or install overhead or underground distribution facilities or

other equipment determined by the Company to be appropriate under the following policies: Line Extension Policy for Residential Developments, Line Extension Policy for Individual Residential Customers, and Line Extension and Construction Advance Policy for Commercial, Industrial and Existing Residential Customers. Whenever it is necessary to provide service and a Customer requests the Company to extend or install poles, distribution lines or other service equipment to the Customer's home, premises or facility in order to supply service, the Company will furnish the necessary poles, wires, or equipment in accordance with the Company's "Line Extension and Construction Advance Policies" on file with the Commission. Except as provided in the "Policies", all such equipment, poles, and wires shall remain the property of the Company and be maintained by it in accordance with the "Policies". To the extent that any Company property needs to be located on private property, the Company will require the Customer to furnish a permanent easement.

Attachments

4. Any individual or organization who requests an attachment to distribution facilities, utility poles, or along any span between such poles, shall comply with the Company's specifications and policies governing the type of construction, metering, attachment fees, easements, permissions and electrical inspections required.

Outside Basic Local Distribution Services

5. Customers requesting the Company to arrange for Customer facility outages or additional maintenance or construction not normally part of basic local distribution service will be notified in a reasonable timely manner by the Company that the customer shall be required to pay ~~these~~ the Company's costs of reasonably meeting the request.

Acquisition of Necessary Permits

6. The Company shall make, or cause to be made, application for any necessary street permits, and shall not be required to supply service until a reasonable time after such permits are granted. The Customer shall obtain or cause to be obtained all permits or certificates, except street permits, necessary to give the Company or its agents' access to the Customer's equipment and to enable its conductors to be connected with the Customer's equipment.

Service to "Out-Building"

7. The Company shall not be required to install service or meter for a garage, barn or other out-building, so located that it may be supplied with electricity through a service and meter in the main building.

Customer Furnished Equipment

8. The Customer shall furnish and install upon its premises such service conductors, service equipment, including circuit breaker if used, and meter mounting device as shall conform with specifications issued from time to time by the Company, and the Company will seal such service

equipment and meter mounting device, and adjust, set and seal such circuit breaker, and such seals shall not be broken and such adjustments or settings shall not be changed or in any way interfered with by the Customer.

The Customer shall furnish and maintain, at no cost to the Company, the necessary space, housing, fencing, and foundations for all equipment that is installed on its premises in order to supply the Customer with local distribution service, whether such equipment is furnished by the Customer or the Company. Such space, housing, fencing, and foundations shall be in conformity with the Company's specifications and subject to its approval.

Up-Keep of Customer Equipment

9. The Customer's wiring, piping, apparatus and equipment shall, at all times, conform to the requirements of any legally constituted authorities and to those of the Company, and the Customer shall keep such wiring, piping, apparatus and equipment in proper repair.

Installation of Meters

10. Meters of either the indoor or outdoor type shall be installed by the Company at locations to be designated by the Company. The Company may at any time change any meter installed by it. The Company may also change the location of any meter or change from an indoor type to an outdoor type, provided that the cost of the change shall be borne by the Company except when such change is pursuant to the provisions of Paragraph 11. Upon the reading of the Company's meter all bills shall be computed. If more than one meter is installed, unless it is installed at the Company's option, the monthly charge for local distribution service delivered through each meter shall be computed separately under the applicable rates.

Unless otherwise determined by the Company, all residential premises shall be equipped with a meter that employs Automatic Meter Reading ("AMR") technology utilizing radio frequency transmitters to allow the Company to obtain meter readings remotely. However, residential customers may choose to "opt-out" by having their AMR meter replaced with a non-AMR meter.

Customers who choose to opt-out will be charged an initial fee of \$27.00 for the removal of the existing AMR electric meter and the installation of the non-AMR electric meter. Customers who choose to opt-out will also be charged a monthly meter reading fee of \$13.00 for the non-AMR electric meter. The meter reading fee is applicable to customers who receive gas and electric service, or receive electric-only service, from the Company. The Company, at its option, may choose to read the non-AMR meter less frequently than once per month. In that case, or if the Company is unable for any reason to read the meter on the regularly scheduled monthly read date, the Company shall make a reasonable estimate of the consumption of electricity during those months when the meter is not read, based on available data, and such estimated bills shall be payable as rendered. A customer will not be assessed the initial or monthly fee until after the Company has installed the non-AMR electric meter.

Any opt-out customer who subsequently wishes to have an AMR electric meter re-installed will be charged a "re-installation fee" of \$27.00. The re-installation fee will be charged for the

removal of the non-AMR meter and the installation of the AMR meter. Any customer electing re-installation will no longer be assessed the special monthly meter reading fee after the AMR meter has been re-installed.

Unauthorized and Unmetered Use

11. Whenever the Company determines that an unauthorized and unmetered use of electricity is being made on the premises of a Customer and is causing a loss of revenue to the Company, the Company may, at the Customer's expense, make such changes in the location of its meters, appliance and equipment on said premises as will, in the opinion of the Company, prevent such unauthorized and unmetered use from being made.

Definition of Month

12. Whenever reference is made to "month" in connection with electricity delivered or payments to be made, it shall mean the period between two successive regular monthly meter readings or estimated meter readings, the second of which occurs in the month to which reference is made. If the Company is unable to read the meter when scheduled, the necessary billing determinants may be estimated. Bills may be rendered on such estimated basis and will be payable as so rendered.

Payment Due Date – Interest Charge

13. All bills shall be due and payable upon receipt. Bills rendered to customers, other than individually metered residential customers, on which payment has not been received by the "Please Pay By" date as shown on the bill, shall bear interest, at the rate of 1¼% per month on any unpaid balance, including any outstanding interest charges, from the date of receipt until the date of payment. The "Please Pay By" ~~Due~~ date corresponds to the next normal bill preparation date. Bills disputed in good faith by a Customer will not be subject to the late payment charge until after the dispute is resolved.

Customer payment responsibilities with their nonregulated power producer will be governed by the particular Customer/nonregulated power producer contract. Payments made through the Company for electricity purchased from a nonregulated power supplier will be applied first to any Narragansett charges or arrearages.

Returned Check Fee

14. A ~~\$15.00~~\$8.00 Fee shall be charged to the Customer for each check presented to the Company that is not honored by the financial institution. This fee shall be applicable only where the check has been dishonored after being deposited for a second time.

Seasonal Customers

15. Seasonal Customers are those using local distribution services between June 1 and September 30 only, or those using local distribution services principally between June 1 and

September 30 and incidentally or intermittently during the rest of the year.

Deposit and Security

16. The Company may require a cash deposit or other collateral satisfactory to it as security for prompt payment of the Customer's indebtedness to the Company. The rate of interest shall be adjusted on March 1 annually. The interest rate in effect in any year shall be based on the average rate over the prior calendar year for 10-year constant maturity Treasury Bonds as reported by the Federal Reserve Board.

Payments for Line Extensions

17. The Company may require a Customer to pay for all or a portion of the cost of extending or installing poles, distribution lines, or equipment to the Customer's home, premises or facility, consistent with the terms of the Company's "Line Extension and Construction Advance Policies," ~~on file with the Commission.~~ [The Company's line extension policies are included in Appendix A to this tariff.](#)

Lighting Service Charge

18. The Company may assess a Lighting Service Charge of ~~\$130.00~~ [\\$116.00](#) for Company services rendered in response to a Customer request in support of Customer equipment where the condition, service or connection is unrelated to the performance of facilities owned by the Company. A Lighting Service Charge per each occurrence will be assessed to the Customer on their subsequent bill.

Determining Customer's Demand

19. The demand is the maximum rate of taking electricity. Under ordinary load conditions it will be based upon one or more fifteen-minute peaks as herein defined. A fifteen-minute peak is the average rate of delivery of electricity during any fifteen-minute period as determined by any suitable instrument chosen by the Company. In the case of extremely fluctuating load, however, where the demand based on the average over fifteen minutes does not fairly represent the maximum demand imposed by the Customer, the demand will be based upon the instantaneous peak or the peak for a shorter period than fifteen minutes. Such measurements will be made by any suitable instrument chosen by the Company. The demand which is billed to the Customer is determined according to the terms of the appropriate tariffs approved by the ~~PUC~~ [Commission](#) from time to time.

Customer Changing Rates

20. The Customer may change from the rate under which he is purchasing electricity to any other rate applicable to a class of service which he is receiving. Any change, however, shall not be retroactive, nor reduce, eliminate or modify any contract period, provision or guarantee made in respect to any line extension or other special condition. Nor shall such change cause such service to be billed at any rate for a period less than that specified in such rate except during the

first year of electric service to any Customer. A Customer having changed from one rate to another may not again change within twelve months or within any longer contract period specified in the rate under which he is receiving electric service.

Discontinuance of Service

21. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge of ~~\$38.00~~\$32.00 will be made.

Right of Access

22. The Company shall have the right of access to the Customer's premises at all reasonable times for the purpose of examining or removing the Company's meters, and other appliances and equipment. During emergency conditions, the Company shall have the right of access to the Customer's premises at all hours of the day to make conditions safe and/or to restore service.

Safeguarding Company Equipment

23. The Customer shall not permit access for any purpose whatsoever, except by authorized employees of the Company, to the meter or other appliances and equipment of the Company, or interfere with the same, and shall provide for their safe keeping. In case of loss or damage of the Company's property, the Customer shall pay to the Company the value of such property or the cost of making good the same.

Temporary Service

24. A temporary connection is local distribution service which does not continue for a sufficient period to yield the Company adequate revenue at its regular local distribution service rates to justify the expenditures necessary to provide such a connection. The Company may require a Customer requesting a temporary connection to pay the full amount of the estimated cost of installing and removing the requested connection, less estimated salvage value, in advance of the installation of the connection by the Company. In addition, the customer shall pay the applicable regular local distribution service and, if applicable, ~~basic or~~ standard offer service rates.

Limitation of Liability for Service Problems

25. The Company shall not be liable for any damage to equipment or facilities using electricity which damage is a result of Service Problems, or any economic losses which are a consequence of Service Problems. For purposes of this paragraph, the term "Service Problems" means any service interruption, power outage, voltage or amperage, fluctuations, discontinuance of service, reversal of its service, or irregular service caused by accident, labor difficulties, condition of fuel supply or equipment, federal or state agency order, failure to receive any electricity for which the Company has contracted, or any other causes beyond the Company's immediate control.

However, if the Company is unable for any reason to supply electricity for a continuous period of two days or more, then upon the request of the Customer, the Demand Charge, if any, shall be suspended for the duration of such inability.

The Company shall not be liable for damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of the Company's appliances and equipment on the Customer's premises.

Limitation on Use of Electricity - Auxiliary & Temporary Local Distribution Service

26. Local distribution service supplied by the Company shall not be used to supplement or relay, or as standby or back up to any other electrical source or service except under the provisions of the Back-Up Service Rate, unless the Customer shall makes such guarantees with respect to the payment for such local distribution service as shall be just and reasonable in each case. Where such local distribution service is supplied, the Customer shall not operate its generation in parallel with the Company's system without the consent of the Company, and then only under such conditions as the Company may specify from time to time.

Company Right to Place Facilities on Customer Property

27. The Company has the right to place on a Customer's property facilities to provide and meter electric service to the Customer.

Company Right to Request a Guarantee

28. Whenever the estimated expenditures for the services or equipment necessary to deliver electricity to a Customer's premises shall be of such an amount that the income to be derived there at the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditures, the Company may require a Customer to guarantee a minimum annual payment or commitment for a term of years, or to pay the whole or a part of the cost of such equipment.

Fluctuating Load & Harmonic Distortion

29. In certain instances, extreme fluctuating loads or harmonic distortions which are created by a Customer's machinery or equipment may impair service to other Customers. If the fluctuating load or harmonic distortion causes a deterioration of the Company's service to other customers, the Company shall specify a service arrangement that avoids the deterioration and the Customer owning or operating the equipment that causes the fluctuation or distortion shall pay the cost to implement the new service arrangement together with applicable taxes.

Customer Tax Liability

30. The Company shall collect taxes imposed by governmental authorities on services provided or products sold by the Company. It shall be the Customer's responsibility to identify and request any exemption from the collection of the tax by filing appropriate documentation with

the Company.

Customer/Supplier Relationship

31. For electricity supplied by nonregulated power producers, the Company is a local distribution service provider of electricity supplied by others. When such electricity is supplied and delivered to the Company's local distribution supply point, the Company then performs a delivery service for the electricity. Ownership of such electricity lies with either the non-regulated power producer or Customer, as per the specific agreement between the Customer and the nonregulated power producer. In no case shall the Company be liable for loss of electricity.

Billing Termination ("Soft-Off")

32. ~~The Company and the Rhode Island Division of Public Utilities and Carriers (the "Division") have agreed to participate in a one-year pilot program (the "Pilot") with respect to the Company's "Soft-Off" termination policy pursuant to a Settlement Agreement between the Company and the Division, as approved by the Rhode Island Public Utilities Commission on May 4, 2012. During the Pilot, where~~ When a customer has requested termination of service and an estimated or actual final meter reading is recorded, and the account is not subject to a shut-off order or request, the Company may choose to utilize a "Soft-Off" termination, defined as the termination of an account by the Company for billing purposes where there is no new customer of record and the actual flow of electricity to the premises is not disconnected.

In the event of a termination of an account for which there is no unbilled consumption, a landlord may initiate an application for service in the landlord's name at that premises by either oral or written request in accordance with Section 2 of this tariff; provided however, that in the event of a termination of an account for which there is any unbilled consumption, a landlord may initiate an application for service in the landlord's name only upon providing the Company with a signed authorization. In addition, where the landlord has previously provided the Company a signed agreement, the Company may record the landlord as the customer of record for that account without further authorization.

When metered consumption at a premises where a Soft Off termination has been implemented exceeds 100 kilowatt-hours in a month, the Company will send notification to the premises indicating that service shall be terminated pursuant to the Commission and Division's rules and regulations governing the termination of service if an account is not established. When metered consumption at the location exceeds an aggregate of 250 kilowatt-hours, service to the location will be terminated; provided however that where such a termination would affect the statutory and/or termination rights of other electric customers at that location, service will be terminated at the Soft Off premises as soon as the Company is able to accomplish the termination so as not to conflict with the rights provided under the Commission and Division's rules and regulations governing the termination of service for the other customers.

Paperless Billing & Electronic Payments

33. Customers may elect to receive and pay their bill electronically under the Company's

Optional Telephone or Web Page Payment Provision. Such customers electing to receive their bills electronically will receive a paperless billing credit of ~~\$0.34~~\$0.37 per account, per billing period.

Customer Notice and Right to Appeal

34. Where practicable, the Company will give the Customer reasonable notice of actions taken pursuant to these Terms & Conditions. The Customer shall have the right to appeal, pursuant to the Division's Rules of Practice and Procedure, all action taken by the Company hereunder.

~~Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY

[TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE](#)[APPENDIX A](#)

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

When an individual residential customer (“Customer”) requests that a distribution line be extended to serve such customer’s home whether over private property, along common way or along a public way, the terms of this policy shall apply. This policy applies only to the installation of electric service by [The](#) Narragansett Electric Company (“Company”). The Customer should contact other utilities to determine the utilities’ requirements governing the provision of their service and whether any costs and/or requirements are to be the responsibility of the Customer.

1. [Installation of Overhead Distribution Line](#)

The Company will provide a regular overhead 120/240 volts, single phase, [three \(3\)](#) wire service up to a capacity limit of 50 kVA for the Customer. The Company will determine the route of the distribution line in consultation with the Customer.

2. [Distance of Overhead Distribution Line Allowed Without Charge](#)

The Company will provide up to two poles and two spans of overhead distribution line needed to serve the Customer plus a service drop (that does not require a carrier pole) to the Customer’s home free of charge.

3. [Overhead Line Extension](#)

If more than two poles and two spans of overhead distribution line are required to serve the Customer’s home, the Customer will pay an “Overhead Installation Charge,” as determined below.

The Overhead Installation Charge will be equal to the number of feet of distribution line (beyond two poles and two spans) required to serve the Customer’s home, multiplied by the “Overhead Cost Per Foot” (as defined in section 9 below), plus the applicable tax contribution factor.

When overhead service is requested, the Company shall be responsible for:

- i. installing (or having others install), owning (individually or jointly) and maintaining (individually or jointly) all poles, primary and secondary wires, transformers, service drops, meters, etc. that, in its opinion are required to provide adequate service;

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICEAPPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

- ii. designating the location of all Company owned equipment, excluding streetlights, and the service entrance and meter location(s); and
- iii. blasting and tree trimming and removal along public ways; the Company may charge the Customer the cost of such blasting and tree trimming and removal if, in the Company's opinion, such cost is excessive; excessive cost shall be defined as the type of work which requires the Company to contract with a third party to remove ledge through blasting or to trim trees for the purposes of clearing the space needed for the line work.

The Customer, at no cost to the Company, shall be responsible for:

- i. blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

4. Payment Terms

For Overhead Installation Charges up to \$6,000, the Customer will be required to pay the entire amount before the start of construction. If the Overhead Installation Charge is greater than \$6,000, the Customer will have the option to either pay the entire amount before the start of construction, or pay \$6,000 before the start of construction and pay the amount in excess of \$6,000 under a payment plan. The term of the payment plan will be based on equal payments of at least \$75 per month until the amount in excess of \$6,000 is paid in its entirety. The term of the payment plan is not to exceed a period of five (5) years or sixty (60) months. The amount collected under the payment plan will include interest at the rate of interest applicable to the Company's customer deposit accounts.

5. More Than One Customer

Where overhead service is requested by more than one Customer for the same line, the Overhead Installation Charge will be prorated among those Customers, based on the amount of line attributable to each Customer. ~~The calculation of the Overhead Installation Charge shall allow for a credit equal to the Overhead Cost Per Foot of two poles and two spans for each Customer.~~

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

6. Customer Added After Initial Construction

If a new Customer (or group of customers) is supplied service from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will require such new Customer(s) to make prorated contribution to payment of the balance of the Overhead Installation Charge. Any contribution received from a new Customer will be used to proportionately reduce the balance owed by the initial Customers(s). In addition, a credit of two poles and two spans per customer will be applied against the remaining balance. However, no refunds will be paid if the credit exceeds the balance.

7. Change of Customer

The Customer must agree, as a condition for the line extension monthly payment terms, that if he/she sells, leases or otherwise transfers control and use of the home to another individual ("New Occupant"), and such New Occupant opens a new account with the Company, the Customer will obtain an agreement from such New Occupant to pay the remaining balance as prescribed in the agreement of the Overhead Installation Charge that would have been owed by the Customer at that location. Otherwise, the Customer will remain personally liable for the balance owed.

The Company reserves the right to place a lien on the property until such time that the obligation is fulfilled.

8. Underground Lines

If the Customer requests an underground distribution line in lieu of the standard overhead line, the Company will give reasonable consideration to the request. If the Company believes that there are technical complications, safety issues, engineering concerns, or other reasonable concerns regarding the feasibility and/or maintenance of an underground system in the given circumstances, the Company may decline to provide underground service.

If the Company agrees to an underground service, the Company will estimate the cost of providing the underground line to the home, using a predetermined underground cost per foot ("Underground Cost Per Foot"). The Customer will be required to pay an "Underground

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

Charge” equal to:

- (A)i. the Company’s estimated cost of installing the underground line (based on Underground Cost Per Foot); minus
- (B)ii. an amount equal to the Overhead Cost Per Foot of two poles and two spans; plus
- (C)iii. a tax contribution factor based on the value of donated property and/or any cash contribution.

When the above results in a negative number, there shall be no Underground Charge.

The Underground Charge shall be paid by the customer in advance of the Company’s construction (even if it exceeds \$6,000) and is nonrefundable if the line is built.

The Customer will be responsible for removal of ledge, trenching, backfilling in accordance with the Company’s construction standards and/or the “[Specifications for Electrical Installations](#)~~Information & Requirements for Electric Service~~” [booklet](#) as published by the Company from time to time, and shall comply with codes and requirements of legally constituted authorities having jurisdiction.

In addition, the Customer will be responsible for:

- i. providing, prior to the start of the Company’s construction, all applicable [supporting](#) documents and site plans required for the Company to prepare design drawings and easements, [to be provided by the Customer in accordance with Section 14 below](#), for its facilities to be installed on private property;
- ii. providing and installing all required foundations (except for Company owned street light foundations), handholes, manholes, grounding systems, secondary cable, all conduit including spacers, glue and pulling strings,
- iii. etc. as indicated on the Company’s plan and related construction documents;
- iv. installing foundations, provided by the Company, for Company-owned street lights;

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

- v. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed above; equipment that is not approved shall not be used without the prior written consent of the Company;
- vi. installing, owning, and maintaining all secondary services and service conduit from the Company's equipment to the designated meter location(s); and
- vii. turning over ownership of the conduit system, excluding the service conduit, to the Company upon inspection and acceptance of the conduit system by the Company.

When underground service is requested, the Company shall be responsible for:

- i. supplying a list of approved manufacturers and their part numbers for equipment to be supplied by the Customer;
- ii. designating the location of all Company owned equipment, excluding street lights, and the service entrance and meter location(s);
- iii. providing Company-owned street light foundations;
- iv. providing, installing, owning and maintaining the transformer, Company owned street lights, meter and primary cable;
- v. making all connections to Company equipment; and
- vi. inspecting the underground conduit system and equipment foundations installed by the Customer, prior to backfilling.

9. Publication of Current Per Foot Costs

The Overhead Costs Per Foot and Underground Costs Per Foot for new construction shall be as calculated by the Company and placed on file with the Public Utilities Commission. These costs are included in the attachment to this policy.

10. Tree Trimming

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICEAPPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

The Customer will be responsible for all necessary tree trimming on private property. Tree trimming along public ways and common ways will remain the responsibility of the Company but may cause additional charges to be billed to the Customer if the type of work requires the Company to contract with a third party to trim trees for the purposes of clearing the space needed for the line work.

11. Line Extension Agreement

The Company will require the Customer to sign a Line Extension Agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation line to the Customer's home, provided that such terms are not inconsistent with the terms expressed in this policy.

12. Temporary Service

This policy shall not apply to lines constructed for temporary service, unless the Company, in its sole discretion, deems it appropriate in the given circumstances of each case.

13. Winter Moratorium on Underground Construction

From the period of December 15 to April 1, the Company may decline, in its sole discretion, to install any underground facilities.

14. Easements

The Company will, as a condition on the installation of the service, require the Customer to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

15. Customer Request to Upgrade Service

When, in the Company's opinion, the Company is required to upgrade its distribution line, or any associated equipment, in order to accommodate a Customer's upgrade of the existing main switch to the Customer's premises, the terms of Policy 3 shall apply.

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

Effective: February 1, 2006

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

Narragansett Electric Company
Per Foot Costs for Line Extensions
For Individual Residential Customers

The Per Foot Costs referred to in the above policy are as follows:

Underground Cost Per Foot: \$~~22.68~~37.30

Overhead Cost Per Foot: \$~~15.03~~37.68

These costs are effective until the Rhode Island Public Utilities Commission is notified in writing of any changes (with a copy of the written notice provided to the Rhode Island Builders Association).

Effective: September 1, 2006

THE NARRAGANSETT ELECTRIC COMPANY

[TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE](#)

[APPENDIX A](#)

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

When a developer, contractor, builder or other customer (“Developer”) proposing to construct a residential development or individual homes requests that distribution lines be constructed to serve the development or homes, the terms of this policy shall apply. This policy applies only to the installation of electric service by [The](#) Narragansett Electric Company (“Company”). The ~~Customer~~ [Developer](#) should contact other utilities to determine the utilities’ requirements governing the provision of their service and whether any costs and/or requirements are to be the responsibility of the ~~Customer~~ [Developer](#).

1. [Installation of Overhead Distribution Lines](#)

The Company will provide a regular overhead distribution line to the development or individual homes designed to provide regular residential service to each home proposed in the project. The Company will determine the route of the line in consultation with the Developer. The Developer shall wire to the point designated by the Company, at which point the Company will connect its facilities. In addition, the Developer’s facilities shall comply with the Company’s construction standards and/or the [“Specifications for Electrical InstallationsInformation & Requirements for Electric Service”](#) [booklet](#) as published by the Company from time to time and shall comply with codes and requirements of legally constituted authorities having jurisdiction.

2. [Distance of Overhead Distribution Line Allowed Without Charge](#)

The Company will provide 150 feet of overhead distribution line, not including the secondary service drop, per each “house lot” free of charge.

3. [Overhead Line Extension](#)

If the number of centerline feet of overhead distribution line required to serve the development (“Required Line Distance”) is greater than the “Allowed Distance” of 150 feet per “House Lot,” then there will be a charge to the Developer for the overhead line extension for the additional feet (“Overhead Installation Charge”). The additional charge shall be paid by the Developer in advance of the Company’s construction.

The Overhead Installation Charge will be equal to the “Overhead Cost Per Foot” times the number of feet in excess of the “Allowed Distance” of 150 feet per House Lot, ~~(plus applicable tax contribution factor).~~

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

When overhead service is requested, the Company shall be responsible for:

- i. installing (or having others install), owning (individually or jointly) and maintaining (individually or jointly) all poles, primary and secondary wires, transformers, service drops, meters, etc. that, in its opinion are required to provide adequate service;
- ii. designating the location of all Company owned equipment, excluding streetlights, and the service entrance and meter location(s); and
- iii. blasting and tree trimming and removal along public ways; the Company may charge the Customer-Developer the cost of such blasting and tree trimming and removal if, in the Company's opinion, such cost is excessive; excessive cost shall be defined as the type of work which requires the Company to contract with a third party to remove the ledge through blasting or to trim trees for the purposes of clearing the space needed for the line work.

The Developer, at no cost to the Company, shall be responsible for:

- i. blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

The "Overhead Cost Per Foot" will be a predetermined cost per foot as calculated by the Company.

The Overhead Installation Charge is nonrefundable if the line is built.

4. Underground Lines

A Developer may request an underground distribution line in lieu of the regular overhead line. If requested, however, the Company will estimate the cost of providing the underground line to the development using a predetermined underground cost per foot ("Underground Cost Per Foot"). The Developer will be required to pay an "Underground Charge" equal to:

- (A)i. the difference between the estimated underground construction cost (based on Underground Cost Per Foot) and the estimated construction cost for a regular

THE NARRAGANSETT ELECTRIC COMPANY

[TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE](#)

[APPENDIX A](#)

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

overhead line (based on the Overhead Cost Per Foot); plus

- ~~(B)~~ii. the Overhead Installation Charge, if any, that would have been paid for an overhead line in the development as calculated in Section 3 above; plus
- ~~(C)~~iii. a tax contribution factor based on the value of donated property and/or any cash contribution.

The Underground Charge shall be paid by the Developer in advance of the Company's construction and is nonrefundable if the line is built.

The Developer will be responsible for removal of ledge, trenching and backfilling in accordance with the Company's construction standards and/or the "[Specifications for Electrical Installations](#)~~Information & Requirements for Electric Service~~" booklet as published by the Company from time to time and shall comply with codes and requirements of legally constituted authorities having jurisdiction. In addition, the Developer will be responsible for:

- i. providing, prior to the start of the Company's construction, all applicable [supporting](#) documents required ~~for~~[by](#) the Company to prepare design drawings and [ensure that the Developer is providing all necessary easements, in accordance with Section 10 below, for the locations of easements for](#) its facilities to be installed on private property;
- ii. providing and installing all required foundations (except for Company-owned street light foundations), handholes, manholes, grounding systems, all conduit including spacers, glue and pulling strings, etc. as indicated on the Company's plan and related construction documents and in accordance with the Company's specifications;
- iii. installing foundations, provided by the Company, for proposed street lighting based on a plan approved, in writing, by a Municipality, which includes agreement by that Municipality to accept responsibility for payment of the lights once the lights are energized;
- iv. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed above; equipment that is not approved shall not be used without the prior written consent of the Company;

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

- v. installing, owning, and maintaining all secondary services and service conduit from the Company's equipment to each designated meter location; and
- vi. turning over ownership of the conduit system, excluding the service conduit, to the Company upon inspection and acceptance of the conduit system by the Company.

When underground service is requested, the Company shall be responsible for:

- i. developing the plan to provide underground electric service;
- ii. supplying a list of approved manufacturers and their part numbers for equipment to be supplied by the ~~Customer~~ Developer;
- iii. designating the location of all Company-owned equipment, excluding street lights, and the service entrance and meter location(s);
- iv. providing Company-owned street light foundations;
- v. providing, installing, owning and maintaining all transformers, Company-owned street lights, primary and secondary cable, except services;
- vi. making all connections to Company equipment; and
- vii. inspecting the underground conduit system and equipment foundations installed by the ~~Customer~~ Developer, prior to backfilling.

5. Publication of Current Per Foot Costs

The Overhead Costs Per Foot and Underground Costs Per Foot for new construction shall be as calculated by the Company and placed on file with the Public Utilities Commission ("Commission"). These costs are included in the attachment to this policy.

The Company also will provide such "Overhead and Underground Costs Per Foot" and the method of calculating the applicable tax contribution factor to anyone who inquires.

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICEAPPENDIX A

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

If the Company changes the Overhead and Underground Cost Per Foot or method of calculating the tax contribution factor, it will notify the Commission in writing and provide a copy of the written notice to the Rhode Island Builders Association, if in existence.

The Company will not increase the Overhead or Underground Costs Per Foot by more than 10% per year without specific approval from the Commission and advance notice to the Rhode Island Builders Association, if in existence.

6. Developer Provides Plans and Documentation

The total number of house lots proposed to be constructed ("House Lots") will be provided in advance to the Company by the Developer (prior to the Company building the distribution line), along with an electronic copy (in a format acceptable to the Company) of the subdivision plan approved by the planning board in the applicable community.

The Company may require the Developer to provide, in advance, the following:

- (A)i. a copy of the approval of the planning board for the subdivision;
- (B)ii. a copy of all permits and approvals that have been obtained for constructing the development;
- (C)iii. the name and address of the bank or credit union providing financing for the development, including a contact person and phone number;
- (D)iv. a copy of a city/town-approved street light proposal for the development. If installation is requested after construction is completed, the actual, incremental cost of installing the street lights may be borne by the city/town if the tariff does not collect all costs of construction.
- (E)v. a schedule or Developer's best estimate for the construction of homes in the development; and
- (F)vi. if requested by the Company, such other reasonable information that may be requested to confirm the viability of the development.

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

7. Building the Distribution Line in Segments

The Company may, in its own discretion, construct the distribution line in segments, rather than all at once in the proposed development.

8. Line Extension Agreement

The Company will require the Developer to sign a Line Extension Agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation of a distribution line in the development, provided that such terms are not inconsistent with the terms expressed in this policy.

9. Winter Moratorium on Underground Construction

From the period of December 15 to April 1, the Company may decline, in its sole discretion, to install any underground facilities.

10. Easements

The Company will require the Developer to provide the Company with executed easements (drafted by the Company) for all facilities to reach and serve the development. The Developer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Developer's installation, the Developer will be responsible for obtaining all third party rights or crossings at the Developer's expense.

Effective: February 1, 2006

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 2

LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

~~Narragansett Electric Company~~
~~Per Foot Costs for Line Extensions~~
~~For Residential Developments~~

The Per Foot Costs referred to the above policy are as follows:

Underground Cost Per Foot: \$~~22.68~~37.30

Overhead Cost Per Foot: \$~~15.03~~37.68

These costs are effective until the Rhode Island Public Utilities Commission is notified in writing of any changes (with a copy of the written notice provided to the Rhode Island Builders Association).

Effective: September 1, 2006

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

The terms of this policy shall apply when a commercial, industrial, or non-residential (a real estate development which is not an approved subdivision of single-family homes) customer ("Customer") requests that a distribution line and/or other facilities ("New Facilities") necessary to properly supply electricity to the Customer's facilities be installed. This policy applies only to the installation of electric service by The Narragansett Electric Company ("Company"). The Customer should contact other utilities to determine the utilities' requirements governing the provision of their service and whether any costs and/or requirements are to be the responsibility of the Customer.

The terms of this policy shall also apply to an individual residential customer whose upgrade of the existing main switch to his/her premises will, in the Company's opinion, require the Company to upgrade its distribution line or associated equipment. In applying this policy, the Company will estimate any additional incremental revenue that may be realized as a result of the upgraded service for the purposes of determining whether a Construction Advance is required from the residential customer.

1. Amount of Overhead Distribution Provided without Charge

If the New Facilities being requested by the Customer consists of an overhead, single phase, secondary voltage distribution line extension that does not exceed two poles and two spans of line, the Company will provide the poles and spans of line needed to serve the New Facilities plus a service drop (that does not require a carrier pole) free of charge to the Customer. Otherwise, the costs of all poles and spans of line determined by the Company as needed to serve the New Facilities will be included in the cost component of the Construction Advance Formula described below.

2. Estimated Revenue

Before undertaking the construction of the New Facilities to serve the Customer, the Company will estimate the annual incremental revenue to be derived by the Company under the ~~local~~ distribution service rates from the installation of the New Facilities.

3. Construction Advance

The Company will determine the facilities required to meet the distribution service requirements of the Customer. Facilities in excess of those required to meet the distribution service requirements of the Customer are outside the scope of this policy and may entail

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

additional payments from the Customer.

In accordance with the formula below (the “Formula”), the Company shall determine whether a payment by the Customer of a Construction Advance shall be required. The Construction Advance shall be paid by the customer in advance of the Company’s construction.

$$\text{Construction Advance (A)} = [C - [D \times M] \div K]$$

where

A= Construction Advance paid to the Company by the Customer.

C= The total estimated cost of construction for facilities required exclusively to meet the distribution service requirements of the Customer. This cost includes capital and non-capital costs and the Company’s liability for tax required on the value of the material and labor provided by the Customer. Where these new or upgraded facilities are not solely to provide service to the Customer, the Company shall appropriately apportion these costs.

D= For a single customer, the estimated annual Distribution Revenue derived from the Customer within the first year following the completion of the Company’s construction of facilities; or for developments, the estimated additional annual Distribution Revenue derived from those new customers in the development anticipated to be supplied directly with electric service within one year from the commencement of the delivery of electricity to the first customer in the development.

M= 0.5, the revenue apportionment factor.

K= The annual carrying charge factor, expressed as a decimal.

Where the calculation of (A) results in a positive number, a Construction Advance in the amount of (A) shall be required from the Customer. Where the calculation of (A) results in a negative number, (A) shall be considered to be zero. Where the calculation of (A) results in a Construction Advance of \$500 or less, the payment of the Construction Advance will be waived. The Company shall exercise good faith in making each estimate and determination required above.

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

Any revenues from Transmission Service, the Non-Bypassable Transition Charge, Standard Offer Service rates, Last Resort Service, and the Demand Side Management Charge, the Energy Efficiency Program Charge, the Long Term Contracting for Renewable Energy Recovery Factor, and the Net Metering Charge shall be excluded from this calculation.

The Construction Advance in the formula shall be further adjusted to include a tax contribution factor on the cash value of the Construction Advance, excluding the value of the tax contribution on any donated property received from the Customer. This tax contribution factor shall be paid in full by the Customer prior to the start of construction.

4. Refund

Whenever the Company collects a Construction Advance from the Customer, the Customer has the option to request the Company to perform a one-time recalculation of the Construction Advance payment using actual construction costs and actual Distribution Revenue to determine if a refund of all or a portion of the original payment is warranted. The request for the one-time review may be made at any time between twelve and thirty-six (36) months after commencement of the delivery of electricity.

To determine the refund, the Formula shall be modified as follows:

C= The actual cost of construction. If the actual cost of construction exceeds the estimate, then the estimated cost of construction shall be used. This cost includes capital and non-capital costs and the Company's liability for tax required on the value of the material and labor provided by the Customer. Where these new or upgraded facilities are not solely to provide service to the Customer, the Company shall appropriately apportion these costs.

D= The actual annual Distribution Revenue for the most recent twelve months.

M= 0.5, the revenue apportionment factor.

K= The annual carrying charge factor, expressed as a decimal.

If a lower or negative (A) results from applying the Formula as so modified, and if, in the Company's opinion, a risk does not exist regarding either a future reduction in the level of the

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

Customer's usage or the collectability of the Customer's account, then the Company shall refund a portion of or the entire calculated Construction Advance, or the full cost of construction, without interest. In no case shall the amount refunded exceed the original Construction Advance (A); nor shall the review result in additional payments from the Customer.

If a refund is made, the Company will refund the appropriate portion of any tax contribution factor at the current tax rate.

5. Overhead Line Extension

When overhead service is requested, the Company shall be responsible for:

- i. installing (or having others install), owning (individually or jointly) and maintaining (individually or jointly) all poles, primary and secondary wires, transformers, service drops, meters, etc. that, in its opinion are required to provide adequate service;
- ii. designating the location of all Company owned equipment, excluding streetlights, and the service entrance and meter location(s); and
- iii. blasting and tree trimming and removal along public ways; the Company may charge the Customer the cost of such blasting and tree trimming and removal if, in the Company's opinion, such cost is excessive; excessive cost shall be defined as the type of work which requires the Company to contract with a third party to remove ledge through blasting or to trim trees for the purposes of clearing the space needed for the line work.

The Customer, at no cost to the Company, shall be responsible for:

- i. blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

The Company may, at its discretion, construct the distribution line in segments rather than all at once in the proposed development.

6. Underground Lines

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

(A) If the Customer requests an underground distribution line in lieu of the standard overhead line, the Company will give reasonable consideration to the request. If the Company believes that there are technical complications, safety issues, engineering concerns, or other reasonable concerns regarding the feasibility and/or maintenance of an underground system in the given circumstances, the Company may decline to provide underground service.

(B) If the Company agrees to underground service, the Customer will be responsible for removal of ledge, trenching and backfilling in accordance with the Company's construction standards and/or the "[Specifications for Electrical Installations](#)~~Information & Requirements for Electric Service~~" [booklet](#) as published by the Company from time to time and shall comply with the codes and requirements of legally constituted authorities having jurisdiction.

In addition, the Customer will be responsible for:

- i. providing, prior to the start of the Company's construction, all applicable [supporting](#) documents and electronically formatted site plans required for the Company to prepare design drawings and [to ensure the Customer is providing all necessary easements, in accordance with Section 8 below, for the locations of the Company's](#) facilities to be installed on private property;
- ii. providing and installing all required foundations (except for Company owned street light foundations), handholes, manholes, grounding systems, secondary cable, all conduit including spacers, glue and pulling strings, etc., as indicated on the Company's plan and related construction documents and in accordance with the Company's specifications;
- iii. Installing foundations, provided by the Company, for Company-owned street lights;
- iv. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed above; equipment that is not approved shall not be used without the prior written consent of the Company;
- v. retaining ownership of transformer foundations and grounding systems, and all secondary cables and conduit on private property, excluding Company-owned street lighting; and

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

- vi. turning over ownership of the conduit system, excluding the secondary conduit, to the Company upon inspection and acceptance of the conduit system by the Company.

When underground service is requested, the Company shall be responsible for:

- i. developing the plan to provide underground electric service;
- ii. supplying a list of approved manufacturers and their part numbers for equipment to be supplied by the Customer;
- iii. designating the location of all Company-owned equipment, excluding street lights, and the service entrance and meter location(s);
- iv. providing Company-owned street light foundations;
- v. providing, installing, owning and maintaining all transformers, primary cable, related primary equipment, Company-owned street lights, and meters;
- vi. making all connections to Company equipment; and
- vii. inspecting the underground conduit system and equipment foundations installed by the Customer, prior to backfilling.

7. Winter Moratorium on Underground Construction

From December 15 to April 1, the Company may decline, in its sole discretion, to install any underground facilities.

8. Easements

The Company will require the Customer to provide the Company a permanent executed easement (drafted by the Company) for all facilities to reach and serve the New Facilities. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

9. Additional Payment

When, in the Company's opinion, significant engineering is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required Construction Advance. If construction is not undertaken, the Company will refund any balance not spent. If no Construction Advance is required, the entire additional advance payment will be refunded.

Effective: February 1, 2006

THE NARRAGANSETT ELECTRIC COMPANY
ENERGY EFFICIENCY PROGRAM PROVISION

All Customers receiving Retail Delivery Service from The Narragansett Electric Company (Company) will be charged for the Company's cost effective Energy Efficiency Program (EEP) pursuant to R.I. Gen. Laws Section 39-1-27.7. The charge for the Company's EEP will be a uniform per kWh charge applicable to all rate classes (EEP Charge).

The Company will file its EEP Charge on or before October 15 of each year. In any year in which the Company is required to file a triennial Energy Efficiency Procurement Plan, the Company will file the EEP Charge by November 1. The EEP Charge shall be effective on the following January 1.

The EEP Charge will be designed to collect the estimated incremental costs of the Company's upcoming EEP that are not otherwise funded through other sources, plus any projected over or under funding of the current program year's expenditures, including interest earned at the rate in effect for customer deposits. The EEP Charge shall be adjusted to include an allowance for the Company's uncollectible accounts receivables associated with amounts billed through the EEP Charge at the [uncollectible percentage approved by the Commission in the Company's most recent general rate case](#) ~~rate of 1.25%~~. Other funding sources will include (1) revenue generated by ISO-New England's Forward Capacity Market; (2) revenue generated through Regional Greenhouse Gas Initiative permit auctions; and (3) other funding as approved by the Commission. The EEP shall also reconcile actual and projected costs incurred by the Company for the current plan period against actual and projected funding received from all sources (including the EEP Charge). Any projected amounts included in the annual EEP Charge filing are subject to reconciliation to actual amounts and any difference will be reflected in a future annual EEP Charge filing. The Company may file to change the EEP Charge at any time should significant over- or under-recoveries occur.

Each adjustment of the prices under the Company's applicable rates shall be in accordance with a notice filed with the Commission setting forth the amount of the increase or decrease and the new EEP Charge.

This provision is applicable to all Retail Delivery Service rates of the Company.

~~Effective Date: November 1, 2016~~

THE NARRAGANSETT ELECTRIC COMPANY
TRANSMISSION SERVICE COST ADJUSTMENT PROVISION

The Transmission Service Cost Adjustment (TCA) shall ~~recover~~[collect](#) from customers transmission costs billed to The Narragansett Electric Company (Narragansett or the Company) by entities such as New England Power Company, by any other transmission provider, and by regional transmission entities such as [the Independent System Operator-New England](#)~~the New England Power Pool~~, a regional transmission group, ~~an independent system operator~~ or any other entity that is authorized to bill Narragansett directly for transmission services. ~~Costs collected through this provision may include the cost of transmission engineering associated with the design of an undersea transmission cable interconnecting Block Island (Town of New Shoreham) to the mainland and constructed pursuant to R.I.G.L. Section 39-26.1-7.~~ In addition, the TCA shall be adjusted to include an allowance for the Company's uncollectible accounts receivables associated with amounts billed through the TCA at the rate approved by the Commission.

The TCA [Factor](#) shall be calculated separately for each of the Company's rate classes. The TCA [Factor](#) shall be established annually based on a forecast of transmission costs, the adjustment for transmission-related uncollectible amounts [based on the uncollectible percentage approved by the Commission in the Company's most recent general rate case, currently 1.25% as approved in R.I.P.U.C. Docket No. 4323](#), a full reconciliation and adjustment for any over- or under-recoveries of transmission costs incurred during the prior year, and the reconciliation of the allowance for transmission-related uncollectible amounts as described below. The Company may file to change the TCA at any time should significant over- or under-recoveries occur.

The allowance for transmission-related uncollectible amounts shall be estimated for purposes of setting the TCA [Factor](#) for the upcoming year as the approved rate applied to the sum of (1) the forecast of transmission costs as allocated to each of the Company's rate classes on the basis of coincident peak demand and (2) any over- or under-recoveries from the prior year allocated to rate classes on the basis of each class' monthly coincident peak demand during the reconciliation period. This amount shall be subject to reconciliation only for actual transmission revenue billed by the Company over the applicable period.

Modifications to the TCA Factor shall be in accordance with a notice filed with the Public Utilities Commission setting forth the amount of the revised factor and the amount of the increase or decrease. The notice shall further specify the effective date of such charges.

~~Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

In accordance with the provisions of *An Act Relating to Public Utilities and Carriers – Revenue Decoupling*, the prices for electric distribution service contained in all of the Company’s tariffs are subject to adjustment to reflect the operation of its Electric Infrastructure, Safety, and Reliability (“ISR”) Provision.

I. Infrastructure Investment Mechanism

A. Definitions

“Actual Capital Investment” shall mean the sum of i) “Discretionary Capital Investment” and ii) “Non-Discretionary Capital Investment”, as defined below, plus cost of removal.

“CapEx Factor” shall mean the per-kWh factor for non-demand rate classes designed to recover the Cumulative Revenue Requirement, as allocated by the Rate Base Allocator, based on Forecasted kWh for the Current Year for each non-demand rate class. For demand-based rate classes Rate G-02, and Rates G-32/B-32, ~~and Rates G-62/B-62~~, the CapEx Factor shall mean the per-kWh factor based on Forecasted kWh for the Current Year and historic load factors for each demand-based rate class.

“CapEx Reconciling Factor” shall mean the per-kWh factor designed to recover or refund the over or under billing of the actual Cumulative Revenue Requirement, as allocated by the Rate Base Allocator, for the prior fiscal year, based on Forecasted kWh for the recovery/refund period beginning October 1.

“Cumulative CapEx” shall mean the cumulative Actual Capital Investment for years prior to the Current Year plus Forecasted Capital Investment for the Current Year, recorded since January 31, 2014 ~~the end of the Company’s rate year in its most recent general rate case~~ and reflecting any difference between Actual Capital Investment and Forecasted Capital Investment for the any period during which Forecasted Capital Investment has not been reconciled to Actual Capital Investment, including through April 1, 2011 through January 31, 2014, the end of the Company’s rate year in its most recent general rate case ~~in docket RIPUC 4323~~.

“Cumulative Revenue Requirement” shall mean the return and taxes on year-end cumulative Incremental Rate Base, at a rate equal to the pre-tax weighted average cost of capital as approved by the Commission in the most recent proceeding before the Commission, plus the annual depreciation on Cumulative CapEx as defined above, plus the annual municipal property taxes on Cumulative CapEx, as calculated in the illustration below.

“Current Year” shall mean the fiscal year beginning April 1 of the current year and running through March 31 of the subsequent year during which the proposed CapEx Factor and O&M Factor will be in effect.

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

“Discretionary Capital Investment” shall mean capital investment, other than ‘Non-Discretionary’ Capital Investment defined below, approved by the Commission as part of the Company’s annual electric ISR Plan and shall be defined as the lesser of a) actual ‘discretionary’ electric plant in service or b) approved ‘discretionary’ capital spending for Discretionary Capital Investment plus related cost of removal recorded by the Company for a given fiscal year associated with electric distribution infrastructure.

“Forecasted Capital Investment” shall mean the estimated capital investment and cost of removal anticipated to be incurred/recorded by the Company for a given fiscal year associated with electric distribution infrastructure consistent with its capital forecast.

“Forecasted kWh” shall mean the forecasted amount of electricity, as measured in kWh, to be distributed to the Company’s distribution customers for the twelve month period during which the proposed factors, as defined in this ISR Provision, will be in effect.

“Incremental Rate Base” shall mean the Cumulative CapEx adjusted for accumulated depreciation and calculated accumulated deferred taxes on Cumulative CapEx since ~~January 31, 2014~~ the end of the Company’s rate year in its most recent general rate case, and reflecting any difference between Actual Capital Investment and Forecasted Capital Investment ~~for the period April 1, 2011 through January 31, 2014, including through~~ the end of the Company’s rate year in its most recent general rate case ~~in docket RIPUC 4323~~.

“Non-Discretionary Capital Investment” shall mean capital investment related to the Company’s commitment to meet statutory and/or regulatory obligations which amount shall be approved by the Commission as part of the Company’s annual electric ISR Plan and shall be defined as the lesser of a) ‘non-discretionary’ electric plant in service or b) actual ‘non-discretionary’ capital spending for ‘Non-Discretionary’ Capital Investment plus related cost of removal recorded by the Company for a given fiscal year associated with electric distribution infrastructure.

“Rate Base Allocator” shall mean the percentage of total rate base allocated to each rate class taken from the most recent proceeding before the Commission that contained an allocated cost of service study.

B. Recovery Mechanism

The CapEx Factors shall recover the Cumulative Revenue Requirement on Cumulative CapEx as approved by the Commission in the Company’s annual Electric ISR Filings. The CapEx Factors shall be applicable for the twelve-month period commencing April 1.

The Company’s electric ISR mechanism shall include an annual CapEx Factor reconciliation which will reconcile actual Cumulative Revenue Requirement to actual billed revenue generated from the CapEx Factors for the applicable Current Year. The recovery or refund of the reconciliation amounts (either positive or negative) shall be reflected in CapEx

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

Reconciling Factors. The Company shall submit a filing by August 1 of each year (“Reconciliation Filing”), in which the Company shall propose the CapEx Reconciling Factors to become effective for the twelve months beginning October 1. The amount approved for recovery or refund through the CapEx Reconciling Factors shall be subject to reconciliation with amounts billed through the CapEx Reconciling Factors and any difference reflected in future CapEx Reconciling Factors.

In addition, the Company shall reflect the following adjustments to its annual CapEx Factor reconciliation pursuant to the Settlement Agreement approved by the Commission in Docket No. 4770:

The Company will recover annually any approved performance incentives earned for achieving the Capital Efficiency Mechanism target as approved by the Commission. The request for approval to recovery and capital efficiency performance incentive shall be included in the Company’s annual Reconciliation Filing. Any amount of capital efficiency performance incentives reviewed and approved by the Commission as a result of its review of the annual Reconciliation Filing will be recovered through the CapEx Reconciling Factors.

II. Operation and Maintenance Mechanism

A. Definitions

“Actual I&M Expense” shall mean the O&M expense recorded by the Company for a given fiscal year associated with its I&M Program.

“Actual VM Expense” shall mean the O&M expense recorded by the Company for a given fiscal year associated with vegetation management.

“Forecasted I&M Expense” shall mean the O&M expense budgeted by the Company for a given fiscal year associated with its I&M Program.

“Forecasted VM Expense” shall mean the O&M expense budgeted by the Company for a given fiscal year associated with vegetation management.

“I&M Program” shall mean the Company’s Inspection and Maintenance Program and related inspection and maintenance activities.

“O&M” shall mean expenses of the Company recorded in FERC regulatory accounts 580 through 598 pursuant to FERC’s Code of Federal Regulations.

“O&M Allocator” shall mean the percentage of total O&M allocated to each rate class taken from the most recent proceeding before the Commission that contained an allocated cost of service study.

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

“O&M Factor” shall mean the per-kWh factor for all rate classes, except for Rates ~~B-62/G-62 B-32~~, designed to recover the Forecasted I&M Expense and Forecasted VM Expense for the Current Year, as allocated by the O&M Allocator, based on Forecasted kWh for the Current Year for each rate class. For Rates ~~G-62/B-62 B-32~~, the O&M Factor shall mean the per-kW factor based on Forecasted kWh for the Current Year and historic load factors for the rate class.

“O&M Reconciling Factor” shall mean the uniform per-kWh factor designed to recover or refund the under or over billing of Actual I&M Expense and Actual VM Expense for the prior fiscal year, based on Forecasted kWh for the recovery/refund period beginning October 1.

B. Recovery Mechanism

The O&M Factor shall recover the sum of the annual Forecasted I&M Expense and Forecasted VM Expense as approved by the Commission in the Company’s annual Electric ISR Filings. The O&M Factor shall be applicable for the twelve-month period commencing April 1.

The Company’s Electric ISR mechanism shall include an annual O&M Factor reconciliation which will reconcile Actual I&M Expense and Actual VM Expense to actual billed revenue from the O&M Factor for the Current Year. The recovery or refund of the reconciliation amount (either positive or negative) shall be reflected in the O&M Reconciling Factor. In its Reconciliation Filing, the Company shall propose the O&M Reconciling Factor to become effective for the twelve months beginning October 1. The amount approved for recovery or refund through the O&M Reconciling Factor shall be subject to reconciliation with amounts billed through the O&M Reconciling Factor and any difference reflected in a future O&M Reconciling Factor.

III. Annual Electric Infrastructure, Safety, and Maintenance Plan

By January 1 of each year, the Company shall submit to the Commission for review and approval its proposed Electric Infrastructure, Safety, and Reliability Plan (“Electric ISR Plan”) for the upcoming Current Year. The Electric ISR Plan shall consist of Forecasted Capital Investment, Forecasted I&M Expense, Forecasted VM Expense, and, if mutually agreed upon by the Division and the Company, the revenue requirement, whether the result of capital investment or O&M expenditures, of any other cost relating to maintaining safe and reliable electric service.

IV. Annual Report on Electric ISR Plan Activities

The Company’s August 1 Reconciliation Filing shall include an annual report on the prior fiscal year’s activities. In implementing its Electric ISR Plan, the circumstances encountered during the year may require reasonable deviations from the original plans approved by the Commission. In such cases, in the annual report, the Company would include an explanation of any deviations in excess of ten (10) percent above Forecasted Capital Investment, Forecasted I&M Expense, and Forecasted VM Expense. For cost recovery purposes, the

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

Company has the burden to show that any such deviations were due to circumstances out of its reasonable control or, if within its control, were reasonable and prudent.

V. Adjustments to Rates

Modifications to the factors contained in this Electric ISR Provision shall be in accordance with a notice filed with the Commission setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

THE NARRAGANSETT ELECTRIC COMPANY INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

National Grid - RI Electric d/b/a National Grid Illustrative ISR Property Tax Recovery Calculation

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Effective tax Rate Calculation	RY End	ISR Additions	Non-ISR Add's	Total Add's	Bk Depr (1)	Retirements	COR	End of Yr 1
1 Plant In Service	\$13,584,700	\$55,000	\$2,000	\$57,000		(\$9,400)		\$13,632,300
2								
3 Accumulated Depr	\$611,570				\$45,039	(\$9,400)	(\$7,200)	\$640,009
4								
5 Net Plant	\$12,973,130							\$12,992,291
6								
7 Property Tax Expense	\$29,743							\$31,274
8								
9 Effective Prop tax Rate	0.23%							0.24%
10								
11								
12	Yr 2 Beg	ISR Additions	Non-ISR Add's	Total Add's	Bk Depr (1)	Retirements	COR	End of Yr 2
13								
14 Plant In Service	\$13,632,300	\$60,000	\$2,200	\$62,200		(\$9,500)		\$13,685,000
15								
16 Accumulated Depr	\$640,009				\$45,039	(\$9,500)	(\$7,400)	\$668,148
17								
18 Net Plant	\$12,992,291							\$13,016,852
19								
20 Property Tax Expense	\$31,274							\$32,897
21								
22 Effective Prop tax Rate	0.24%							0.25%
23								
24								
25	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
26 Property Tax Recovery Calculation								
27	ISR YR 1				ISR YR 2			
28								
29 ISR Additions		\$55,000				\$60,000		
30 Rate Year Book Depr		(\$45,039)				(\$45,039)		
31 COR - ISR YR		\$7,200				\$7,400		
32								
33 Net Plant Additions		\$17,161				\$22,361		
34								
35 RY Effective Tax Rate		0.23%				0.23%		
36 Year 1 ISR Property Tax Recovery			\$39				\$51	
37 Year 2 ISR Property Tax Recovery							\$35	
38								
39 ISR Year Effective Tax Rate	0.24%				0.25%			
40 RY Effective Tax Rate	0.23%	0.01%			0.23%	0.02%		
41								
42 RY Net Plant	\$12,973,130				\$12,973,130			
43 ISR Yr 1 Net Adds	\$17,161				\$15,291			
44 ISR Yr 2 Net Adds		\$12,990,291			\$22,361	\$13,010,782		
45			\$1,487				\$3,052	
46								
47 Total ISR Property Tax Recovery			\$1,526				\$3,139	
48								
49 Incremental ISR Property Tax Recovery			\$1,526				\$1,612	

Line Notes

- 1 Col (a) per Rate Year cost of service, Col (b), (cc), (d) and (f) per Actual ISR filing Col (e) equals Base Rate depreciation expense allowance
3 Col (a) per Rate Year cost of service, (e) equals Base Rate depreciation expense allowance Col (h) Col (b), (cc), (d) and (f) per Actual ISR filing
7 Col (a) Base Rate property tax expense allowance
36 Line 33 times Line 35
37 Col (g) equals Line 43, Col (e) Times Rate Year effective Property Tax Rate Line 9 Col (a) - (15,291 X 3.97%)
43 Col (e) equals Line 33, Col (b) less ISR Yr 1 additions, Line 29, Col (b) times composite book depreciation rate of 3.4% - (17,161 - 55,000 X 3.4%)
45 Line 40 times Line 44

Effective: February 1, 2013

Issued: ~~November 27, 2017~~ June 6, 2018

Effective: ~~January~~ September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
PENSION ADJUSTMENT MECHANISM PROVISION

The prices for Retail Delivery Service contained in all the rates of the Company are subject to adjustment to reflect a Pension and ~~other post-employment benefits (“OPEB”)~~Post-Retirement Benefits Other than Pensions (“PBOP”) Adjustment Factor (“PAF”). The PAF shall recover from or credit to customers the prior fiscal year’s reconciliation of the Company’s actual Pension and PBOP expenses to the Company’s Pension and PBOP expense allowance included in base distribution rates, including interest at the rate of interest paid on customer deposits. designed to recover the Company’s The recoverable actual Pension and PBOP amount shall reflect expense recorded on the Company’s books of account pursuant to the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification Topic 715, Compensation-Retirement Benefits, as amended in March 2017 in a FASB Accounting Standards Update (formerly Statement of Financial Accounting Standards (“SFAS”)) 87 and SFAS 106) associated with pension and ~~OPEB~~PBOP.

~~The PAF shall recover or refund the prior year’s reconciliation of the Company’s actual pension and OPEB expenses to the Company’s most recently approved pension and OPEB expense allowance included in distribution base rates, including interest at the rate of interest paid on customer deposits.~~ The PAF will be computed ~~on an annual basis for the twelve months ended March 31 and will be~~ based on the difference in the Company’s actual pension and ~~OPEB~~PBOP expense for the prior twelve month period ended March 31 and the ~~base~~ distribution ~~base~~ rate allowance, plus carrying charges at the weighted average cost of capital on the cumulative five quarter average underfunding of the pension and ~~OPEB~~PBOP Minimum Funding Obligation for the fiscal year ended March 31. The Minimum Funding Obligation will be equal to the amount of pension and ~~OPEB~~PBOP costs collected from customers during the fiscal year, plus the amounts of pension and ~~OPEB~~PBOP costs capitalized during the year. The amount collected from customers during the fiscal year would include (1) pension and ~~OPEB~~PBOP allowance included in base rates, and (2) amounts collected or refunded through the PAF. For the purpose of determining its Minimum Funding Obligation and the carrying costs that apply to that obligation, the Company shall be permitted to combine the funding of pensions and PBOPs, thereby offsetting, any deficiencies in PBOPs funding with any excess pension funding, or conversely offsetting any deficiencies in pension funding with any excess PBOP funding. The Company will be required to accrue and defer carrying charges on only the net unfunded pension/PBOP amount.

The PAF shall be a uniform per kilowatt-hour factor based on the estimated kilowatt-hours to be delivered by the Company to its retail delivery customers. For billing purposes, the PAF will be included with the distribution kWh charge on customers’ bills.

Adjustments to rates pursuant to the Pension Adjustment Mechanism Provision are subject to review and approval by the Commission. Modifications to the factor contained in this Provision shall be in accordance with a notice filed with the Commission pursuant to R.I.G.L. § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

THE NARRAGANSETT ELECTRIC COMPANY
PENSION ADJUSTMENT MECHANISM PROVISION

This provision is applicable to all Retail Delivery Service tariffs of the Company.

Effective: ~~February 1, 2013~~

NARRAGANSETT ELECTRIC COMPANY
REVENUE DECOUPLING MECHANISM PROVISION

In accordance with *An Act Relating to Public Utilities and Carriers – Revenue Decoupling*, the prices for distribution service contained in all of the Company’s tariffs are subject to adjustment to reflect the operation of its Revenue Decoupling Mechanism (“RDM”) Provision.

I. Definitions

“Actual Billed Distribution Revenue” shall mean the amounts the Company has billed during the applicable RDM Year for customer charges, distribution demand charges, distribution energy charges, Second Feeder Service charges, and any other charges or discounts that the Company records as distribution revenue. Actual Billed Distribution Revenue shall not include charges billed pursuant to the provisions of the Infrastructure, Safety and Reliability Provision; [R.I.P.U.C. No. 2044](#), as may be amended from time to time. Actual Billed Distribution Revenue shall exclude the RDM Adjustment Factor, as it is subject to its own reconciliation.

“Annual Target Revenue” or “ATR” shall mean the revenue requirement as approved by the Commission less any adjustments to that revenue requirement as approved by the Commission.

“RDM Year” shall mean the twelve-month period beginning April 1.

“Forecasted kWh” shall mean the forecasted amount of electricity, as measured in kWh, to be distributed to the Company’s retail delivery service customers for the twelve month period during which the proposed RDM Adjustment Factor will be in effect.

“RDM Adjustment Factor” shall mean a per-kWh factor equal to the RDM Reconciliation Amount divided by the Forecasted kWh for all rate classes.

“RDM Reconciliation Amount” shall mean the difference (either positive or negative) between the Actual Billed Distribution Revenue and the ATR for the RDM Year.

II. RDM Revenue Reconciliation and Adjustment Factor

The Company’s RDM shall include an annual RDM Revenue Reconciliation which will reconcile ATR and Actual Billed Distribution Revenue for the same RDM Year. The RDM Revenue Reconciliation Amount (either positive or negative) shall determine the RDM Adjustment Factor. The Company shall submit a filing no later than May 15, in which the Company shall propose adjustments to distribution rates to reflect the RDM Adjustment Factor. These adjustments to distribution rates will be effective for usage on and after July 1.

In addition, the Company shall reflect the following adjustments to its RDM Revenue Reconciliation pursuant to the Settlement Agreement approved by the Commission in Docket No. 4770:

NARRAGANSETT ELECTRIC COMPANY
REVENUE DECOUPLING MECHANISM PROVISION

Adjustment Associated with the Update of the Amortization of Excess Deferred Federal Income Taxes

To account for revisions to the corporate federal income tax rate modified by the federal Tax Cuts and Jobs Act, the Company reflected the amortization of an estimate of excess deferred federal income taxes included in base distribution rates that became effective on September 1, 2018 pursuant to Docket No. 4770. This estimate of excess deferred federal income taxes will be updated as a result of the Company filing its fiscal year 2018 federal income tax return in December 2018.

The Company will submit a supplemental compliance filing with the Commission in Docket No. 4770 after the Company files its fiscal year 2018 federal income tax return that will calculate the revenue requirement including the updated amortization of excess deferred federal income taxes based on the actual amount of excess deferred federal income taxes reported in its fiscal year 2018 federal income tax return. The Company will also calculate the difference between the revenue requirement it began recovering September 1, 2018 and the revenue requirement in the supplemental compliance filing. This difference, either positive or negative, will be reflected in the RDM Revenue Reconciliation and filing submitted after a Commission ruling on the amount of the difference.

In addition, in the supplemental compliance filing in Docket No. 4770, if the Company proposes and the Commission approves a proposal that does not require a change in base distribution rates as a result of the updated revenue requirement due to the amount of the update deemed as relatively small, the Company will include annual adjustments in the RDM Revenue Reconciliation and filing for the period up to the effective date of new base distribution rates resulting in the subsequent general rate case.

Recovery of Earned Performance Incentive Mechanism Incentives

The Company will recover annually any approved performance incentives earned, except for those earned under the Capital Efficiency Mechanism, for achieving Performance Incentive Mechanism targets as approved by the Commission. Any amount of performance incentives approved by the Commission as a result of its review of a request submitted by the Company in a separate proceeding will be included for recovery in the RDM Revenue Reconciliation and filings submitted after a Commission ruling each year's amount of the performance incentives authorized for recovery. Any performance incentives earned pursuant to the Capital Efficiency Mechanism will be recovered through the Infrastructure, Safety, and Reliability Plan Provision after Commission review and approval.

The RDM Adjustment Factor will be based on the RDM Reconciliation Amount for the prior RDM Year as determined above. The amount of over- or under-recovery resulting from the RDM Reconciliation Amount, including interest at the rate paid on customer deposits, shall be used to determine a uniform per-kWh RDM Adjustment Factor based on the Forecasted kWh. The RDM Adjustment Factor shall be applicable to all retail delivery service customers. The

NARRAGANSETT ELECTRIC COMPANY
REVENUE DECOUPLING MECHANISM PROVISION

amount approved by the Commission to be recovered or refunded through the RDM Adjustment Factor shall be subject to reconciliation.

III. Adjustments to Annual Target Revenue

The ATR shall be based on the revenue requirement approved by the Commission in the Company's most recent general rate case. The ATR may be adjusted should the Commission approve recovery mechanisms for costs included in the revenue requirement such that those costs would be recovered from customers through two mechanisms or not recovered at all. Should the Company's ATR change during a RDM Year as a result of a new revenue requirement arising from a general rate case that may be approved by the Commission, the Company shall allocate the prior ATR and new ATR to each month within the RDM Year based on the rate year kWh deliveries reflected in the general rate case from which the revenue requirement was based.

IV. Interim RDM Adjustments

If at any time during the year, the total of cumulative Actual Billed Distribution Revenue excess/shortfall for the Company in total is estimated to be equal to or greater than 10% above or below the Company's ATR for the current RDM Year, the Company will petition the Commission for an interim adjustment prior to its next scheduled RDM Filing.

V. Adjustments to Rates

Adjustments to rates pursuant to the RDM Provision are subject to review and approval by the Commission. Modifications to the factors contained in this RDM Provision shall be in accordance with a notice filed with the Commission pursuant to R.I.G.L. § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

Effective: April 1, 2011

NARRAGANSETT ELECTRIC COMPANY
TARIFF FOR STANDARD OFFER SERVICE

AVAILABILITY

Standard Offer Service shall be available to all Customers (including new Customers) who have not elected to take their electric supply from a non-regulated power producer or any Customer who, for any reason, has stopped receiving Generation Service from a non-regulated power producer.

MONTHLY CHARGE

The Charge for Standard Offer Service will be the sum of the applicable Standard Offer Service charges in addition to all appropriate Retail Delivery charges as stated in the applicable tariff. The monthly charge for Standard Offer Service shall also include the costs incurred by the Company to comply with the Renewable Energy Standard, established in R.I.G.L. Section 39-26-1 and the costs to comply with the Commission's Rules Governing Energy Source Disclosure. The charge for Standard Offer Service will include the administrative costs associated with the procurement of Standard Offer Service, including an adjustment for uncollectible accounts as approved by the Commission.

RATE FOR ALL CLASSES

The Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096 to this tariff sets forth the rates for each rate class for the specified period. These rates are subject to change at the end of the period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096. The Company will file a new Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096 for the next pricing period prior to the expiration of the current period.

The rates for each rate class shall be as follows:

Residential Group (Rates A-16, A-60). The rate applicable to this class shall be a fixed price that represents a weighted average of the actual monthly contract prices over the period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096, plus an estimate of the costs of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from the Independent System Operator – New England ([“ISO-NE”](#)).

Commercial Group (Rates C-06, G-02, S-06, S-10, S-14). There are two rate options available to customers in the Commercial Group. The Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096 to this tariff sets forth the rate options for each rate class for the specified six month period. One option is referred to as the “Fixed Price Option”. The second option is referred to as the “Variable Price Option”. The rates for each option are subject to change at the end of the six month period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096.

NARRAGANSETT ELECTRIC COMPANY
TARIFF FOR STANDARD OFFER SERVICE

Fixed Price Option: represents a weighted average of the applicable winning bid over six months plus an estimate of the costs of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from [ISO-NEthe Independent System Operator—New England](#).

Customers receiving retail delivery service on Rate C-06 will be placed on the Fixed Price Option when initially requesting Standard Offer Service from the Company.

Variable Price Option: represents the actual monthly price from the applicable winning bid for each month of the same six month period plus an estimate of the costs of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from [ISO-NEthe Independent System Operator—New England](#). Customers receiving retail delivery service on Rates G-02, S-06, S-10, and S-14 will be placed on the Variable Price Option when initially requesting Standard Offer Service from the Company.

All customers in the Commercial Group will have the option to switch to a different pricing option once during a twelve month period. After the initial assignment to a pricing option, each customer may choose a different pricing option, however, once the election has been made, the customer must remain on the chosen pricing option for a period of at least twelve (12) months.

Customers may notify the Company at any time to elect a different pricing option, provided that such notification is received at least two business days prior to the Customer's scheduled meter read date that occurs prior to either a January 1 or July 1 Standard Offer rate change. After receiving the notice, the switch will be made by the Company on the scheduled meter read date immediately preceding the next scheduled Standard Offer Service rate change (either January 1 or July 1).

Industrial Group (Rates B-32, G-32, ~~B-62, G-62~~ and X-01). The rates applicable to this class shall be fixed monthly prices, representing the actual monthly contract prices for each month of the period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096, or may be based upon estimates of the cost of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from [ISO-NEthe Independent System Operator—New England](#).

TERMINATION OF STANDARD OFFER SERVICE

Standard Offer Service may be terminated by a Customer upon the next scheduled meter read provided that notice of the change of supplier was received in accordance with the Company's Terms and Conditions for Non-regulated Power Producers.

NARRAGANSETT ELECTRIC COMPANY
TARIFF FOR STANDARD OFFER SERVICE

There shall be no fee for terminating Standard Offer Service.

RATE CHANGES

The rates set forth in this tariff are effective for usage on and after the Effective Date. Any changes will be filed with the Commission and are subject to Commission review and approval.

~~Effective Date: July 1, 2015~~

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

Availability of Service

Enhanced metering service under this provision is available to nonresidential customers receiving metered retail delivery service from The Narragansett Electric Company (~~“Narragansett”~~ or “the “Company”). Customers who currently receive unmetered retail delivery service must request metered retail delivery service from the Company in accordance with the Company’s Terms and Conditions for Distribution Service. The availability of these services will be subject to the Company’s ability to render such service.

Service Option 1: Wireless Service

Under this service option, the Company will provide equipment at the customer’s facility which will allow for periodic wireless readings of the customer’s load. The Company will install, own and maintain the equipment in service. The customer, or its authorized representative, may receive the data through the optical port on the equipment or via subscription pursuant to Subscription Service for Interval Data over the Internet as provided through the Company’s Optional Interval Data Service tariff, as may be amended from time to time. The Company will store load information on the meter for a period of 15-20 days for customers with on-site generation and 30-35 days for customers without on-site generation. The Company will attempt to read the meters daily unless the delay is caused by the wireless service provider. This service requires a data plan from a telecommunications provider, which will be under the Company’s name, with the customer being responsible for the cost as identified below.

Fees for Service Option 1:

The equipment fee for this service is assessed on a one-time, lump sum basis as follows:

<u>Retail Delivery Service Under</u>	<u>Initial Lump Sum</u>
<u>General Service Tariff</u>	<u>\$679</u>

The annual fee for the data plan associated with this service is as follows:

<u>Retail Delivery Service Under</u>	<u>Annually</u>
<u>General Service Tariff</u>	<u>\$17</u>

Service Option ~~12~~: ~~Complete~~ Service via Phone Line

Service under this option is only available at the Company’s discretion in situations where service under Option 1 is not feasible due to technical or other logistical reasons. Under this service option, the Company will provide equipment at the customer’s facility which will allow for periodic readings of the customer’s load through telephone lines. The Company will

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

install, own and maintain the equipment in service. The customer, or its authorized representative, may receive the data through the optical port on the equipment or electronically. ~~Narragansett~~The Company will store load information on the meter for a period of 15-20 days for customers with on-site generation and 30-35 days for customers without on-site generation. The Company will attempt to read the meters daily unless the delay is caused by the landline service provider.~~35 days and will read the meters daily.~~

Fees for Service Option ~~12~~:

The customer has the choice of a single payment or a monthly fee.

<u>Monthly fee</u>	<u>Single Payment</u>
\$7.08 <u>6.45</u>	\$342.15 <u>350.58</u>

Service Option ~~23~~: ~~Pulse~~Modem Service

Customers who wish to connect their own load recording equipment or equipment provided by their authorized representative to the Company's meter may elect this option. Narragansett will provide a pulse interface device through which the customer can access meter data. The customer, or its representative, must purchase, own and maintain a modem-equipped recording device in order to access meter pulses.

Fees for Service Option ~~23~~:

The customer has the choice of a single payment or a monthly fee.

<u>Monthly fee</u>	<u>Single Payment</u>
\$3.65 <u>3.19</u>	\$176.28 <u>173.58</u>

All equipment and data plan usage fees will be billing annually or as a one-time charge either through the account's electric retail delivery service bill or separately as determined by the Company.

Additional Services

~~Customers who elect Service Option 1, Complete Service, may request additional services as described below. The fees for these services are in addition to the fees described above. The availability of these services will be subject to the Company's ability to render such service.~~

Power Outage Reporting

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

~~The Company will notify the customer's designee within one hour after the occurrence that the customer's power is out and provide confirmation that the customer outage has been logged into the Company outage reporting network. Notification may be by phone, fax, or e-mail.~~

~~Monthly Fee: _____ \$22.00~~

~~Peak Consumption Notification (Demand Overload)~~

~~Under this service, the customer will select a threshold for kW or kVA demand. The Company will notify the customer or its designee within one hour after the threshold is exceeded. Notification may be by phone, fax or e-mail.~~

~~Monthly Fee: _____ \$26.00~~

~~Read on Appointment (Autoread)~~

~~Under this service, the customer may request specific dates and times for the Company to read its meter and the Company may bill the customer based on these readings.~~

~~Monthly Fee: _____ \$33.00
per occurrence: _____ \$85.00~~

~~Read on Request~~

~~The Company will obtain meter readings within one hour of receiving a request from a participating customer. The Company may provide the meter reading to the customer's designee by phone, fax or e-mail.~~

~~Monthly Fee: _____ \$33.00
per occurrence: _____ \$85.00~~

~~Advanced Meter Information Read on Demand~~

~~The Company will provide power quality data to the customer or its authorized designee by fax or e-mail attachment.~~

~~Monthly Fee: _____ \$33.00
per occurrence: _____ \$85.00~~

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

Effective: March 1, 2010

THE NARRAGANSETT ELECTRIC COMPANY
OFF CYCLE METER READ FOR SWITCH OF SUPPLIER

Availability of Service

An Off Cycle Meter Read under this provision is available to customers receiving metered retail delivery service from The Narragansett Electric Company (~~“Narragansett” or~~ “Company”) under the Company’s Rate G-32, 200 kW Demand Rate or Rate B-32, C&I Back-up Service Rate. Customers who receive unmetered retail delivery service must request metered retail delivery service in accordance with the Company’s Terms and Conditions for Distribution Service. The availability of this service will be subject to the Company’s ability to render such service.

Description of Service

A Customer requesting an Off Cycle Meter Read agrees to pay the Off Cycle Meter Read Charge included in this provision. An Off Cycle Meter Read will be performed by the Company at the request of the Customer to facilitate the transfer of generation service between the Company-supplied Standard Offer Service ~~or Last Resort Service~~ and Competitive Supplier generation service. There will be a separate Off Cycle Meter Read Charge for a Customer who is telemetered and for a Customer who is non-telemetered. The Company will assess an Off Cycle Meter Read Charge for each off cycle meter read performed at a Customer’s service location.

Schedule of Charges

The Off Cycle Meter Read Charge is as follows:

Telemetered Customer	\$84.19 <u>51.00</u>
Non-telemetered Customer	\$114.52 <u>80.00</u>

Terms and Conditions

The Company’s Terms and Conditions for Distribution Service in effect from time to time where not inconsistent with any specific provisions hereof, are a part of this tariff.

~~Effective: March 1, 2010~~

Attachment 14
Narragansett Gas Allocated Cost of Service Study
Rate Year 1

ATTACHMENT 14

Schedule 2

- Total Delivery Only Cost of Service Study (Pages 1 and 2)
- Total Class Revenue Requirements (Pages 3 and 4)
 - Revenue Reconciliation (Page 5)

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

SUMMARY OF RESULTS-1		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
RATE BASE					
1	GAS PLANT IN SERVICE		1,310,853,604	37,880,193	859,512,806
2	LESS: DEPREC & AMORT RES		430,161,879	15,087,769	294,545,152
3	NET UTILITY PLANT IN SERVICE		880,691,725	22,792,424	564,967,654
4	PLUS: CWIP		44,213,371	1,294,017	28,838,573
5	LESS: CONTRIB IN AID OF CONST		(946)	(26)	(620)
6	NET PLANT		924,906,042	24,086,467	593,806,847
ADD:					
7	MATERIALS & SUPPLIES		2,680,174	78,442	1,748,168
8	PREPAID EXPENSES EXCL TAXES		204,501	5,910	134,089
9	UNAMORTIZED DEBT & INT LOCK		3,720,818	107,522	2,439,701
10	DEFERRED DEBITS		0	0	0
11	CASH WORKING CAPITAL		6,502,325	205,140	4,367,638
DEDUCT:					
12	ACCUMULATED DEFERRED FIT		155,641,847	4,497,637	102,052,709
13	MERGER HOLD HARMLESS ADJ		18,662,756	539,304	12,236,972
14	CUSTOMER DEPOSITS		1,467,477	814	106,916
15	RATE BASE		762,241,780	19,445,726	488,099,847
DEVELOPMENT OF RETURN					
16	SALES OF GAS TO ULTIMATE CUST		212,659,406	4,791,226	140,324,031
17	OTHER OPERATING REVENUES		1,864,184	42,032	953,721
18	TOTAL GAS OPERATING REVENUES		214,523,590	4,833,258	141,277,753
LESS:					
19	PURCHASED GAS COSTS		0	0	0
20	OTHER OPER & MAINT EXPENSE		87,171,897	3,262,891	59,315,120
21	DEPRECIATION & AMORTIZATION EXP		41,083,699	1,181,093	26,938,972
22	OTHER TAXES		29,835,051	875,998	19,616,844
23	INCOME TAXES		5,930,858	(259,743)	3,618,428
24	INTEREST ON CUSTOMER DEPOSITS		35,184	20	2,563
25	TOTAL OPERATING EXPENSE		164,056,689	5,060,258	109,491,928
26	OPERATING INCOME		50,466,901	(227,001)	31,785,825
27	RATE OF RETURN		6.62%	-1.17%	6.51%
28	RELATIVE RATE OF RETURN		1.000	-0.176	0.984

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

SUMMARY OF RESULTS-1		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
RATE BASE								
1	GAS PLANT IN SERVICE		107,890,240	149,189,105	66,167,271	26,634,603	11,688,314	51,891,072
2	LESS: DEPREC & AMORT RES		36,303,602	42,165,382	17,666,234	7,071,731	3,218,699	14,103,310
3	NET UTILITY PLANT IN SERVICE		71,586,638	107,023,723	48,501,036	19,562,873	8,469,615	37,787,761
4	PLUS: WIP		3,608,189	5,048,648	2,280,778	927,139	404,730	1,811,297
5	LESS: CONTRIB IN AID OF CONST		(76)	(107)	(51)	(21)	(8)	(37)
6	NET PLANT		75,194,903	112,072,478	50,781,866	20,490,033	8,874,353	39,599,095
ADD:								
7	MATERIALS & SUPPLIES		218,725	306,044	138,259	56,202	24,534	109,799
8	PREPAID EXPENSES EXCL TAXES		16,832	23,274	10,322	4,155	1,823	8,095
9	UNAMORTIZED DEBT & INT LOCK		306,243	423,469	187,814	75,602	33,177	147,291
10	DEFERRED DEBITS		0	0	0	0	0	0
11	CASH WORKING CAPITAL		591,582	704,153	263,923	97,395	52,339	220,154
DEDUCT:								
12	ACCUMULATED DEFERRED FIT		12,810,154	17,713,700	7,856,252	3,162,412	1,387,791	6,161,193
13	MERGER HOLD HARMLESS ADJ		1,536,044	2,124,021	942,030	379,200	166,408	738,778
14	CUSTOMER DEPOSITS		703,645	479,250	109,524	45,043	2,889	19,394
15	RATE BASE		61,278,442	93,212,447	42,474,377	17,136,732	7,429,139	33,165,069
DEVELOPMENT OF RETURN								
16	SALES OF GAS TO ULTIMATE CUST		17,145,024	25,080,603	10,805,310	3,714,363	2,041,973	8,756,876
17	OTHER OPERATING REVENUES		245,384	324,477	128,882	47,558	31,952	90,178
18	TOTAL GAS OPERATING REVENUES		17,390,407	25,405,079	10,934,192	3,761,922	2,073,925	8,847,054
LESS:								
19	PURCHASED GAS COSTS		0	0	0	0	0	0
20	OTHER OPER & MAINT EXPENSE		8,554,038	8,869,301	2,910,783	1,137,102	607,870	2,514,792
21	DEPRECIATION & AMORTIZATION EXP		3,371,976	4,667,707	2,083,690	839,007	367,324	1,633,931
22	OTHER TAXES		2,476,000	3,377,239	1,474,995	592,508	282,209	1,159,258
23	INCOME TAXES		144,908	1,074,358	617,930	121,711	119,667	493,598
24	INTEREST ON CUSTOMER DEPOSITS		16,870	11,490	2,626	1,080	69	465
25	TOTAL OPERATING EXPENSE		14,563,793	18,000,096	7,090,025	2,691,407	1,357,138	5,802,044
26	OPERATING INCOME		2,826,615	7,404,984	3,844,167	1,070,515	716,786	3,045,011
27	RATE OF RETURN		4.61%	7.94%	9.05%	6.25%	9.65%	9.18%
28	RELATIVE RATE OF RETURN		0.697	1.200	1.367	0.944	1.457	1.387

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

03-Jun-18 10:06 AM

RESIDENTIAL
HEATING
RATE 12 & 13

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

TOTAL
COMPANY

ALLOC

REVENUE REQUIREMENTS-21

PRESENT RATES

1	RATE BASE	762,241,780	19,445,726	488,099,847
2	NET OPER INC (PRESENT RATES)	50,466,901	(227,001)	31,785,825
3	RATE OF RETURN (PRES RATES)	6.62%	-1.17%	6.51%
4	RELATIVE RATE OF RETURN	1.000	-0.176	0.984
5	SALES REVENUE (PRE RATES)	211,046,293	4,776,683	139,501,957
6	ANNUAL BOOKED THERM SALES	396,724,601	3,775,348	191,758,293
7	SALE REV \$/THERM (PRE RATES)	\$0.5320	\$1.2652	\$0.7275

CLAIMED RATE OF RETURN

8	CLAIMED RATE OF RETURN	7.19%	7.19%	7.19%
9	RETURN REQ FOR CLAIMED ROR	54,805,184	1,398,148	35,094,379
10	SALES REVENUE REQ CLAIMED ROR	216,644,574	6,873,834	143,771,438
11	REVENUE DEFICIENCY SALES REV	5,598,281	2,097,152	4,269,481
12	PERCENT INCREASE REQUIRED	2.65%	43.90%	3.06%
13	ANNUAL BOOKED THERM SALES	396,724,601	3,775,348	191,758,293
14	SALES REV REQUIRED \$/THERM	\$0.5461	\$1.8207	\$0.7498
15	REVENUE DEFICIENCY \$/THERM	\$0.0141	\$0.5555	\$0.0223

PROPOSED REVENUES

16	PROPOSED SALES REVENUES*	218,014,957	4,984,876	144,104,491
17	REVENUE DEFICIENCY SALES REV	6,968,664	208,194	4,602,534
18	PERCENT INCREASE PROPOSED	3.30%	4.36%	3.30%
19	PROPOSED RATE OF RETURN	7.33%	-0.34%	7.24%
20	RETURN REQ FOR PROPOSED REV	55,867,137	(65,665)	35,352,472
21	ANNUAL BOOKED THERM SALES	396,724,601	3,775,348	191,758,293
22	SALES REV REQUIRED \$/THERM	\$0.5495	\$1.3204	\$0.7515
23	REVENUE DEFICIENCY \$/THERM	\$0.0176	\$0.0551	\$0.0240

* Note the Proposed Revenue increase is due to the inclusion of the Grid Modernization Revenue Requirement offset by the increase in Non Firm Revenues.
The Grid Modernization Revenue Requirement was not included in the COS (Attachment 2) and hence ACROSS.

	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
REVENUE REQUIREMENTS-21						
PRESENT RATES						
1	61,278,442	93,212,447	42,474,377	17,136,732	7,429,139	33,165,069
2	2,826,615	7,404,984	3,844,167	1,070,515	716,786	3,045,011
3	4.61%	7.94%	9.05%	6.25%	9.65%	9.18%
4	0.697	1.200	1.367	0.944	1.457	1.387
5	17,038,091	24,856,177	10,692,334	3,668,219	1,990,735	8,522,097
6	24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
7	\$0.6917	\$0.4499	\$0.4055	\$0.2800	\$0.1628	\$0.1224
CLAIMED RATE OF RETURN						
8	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
9	4,405,920	6,701,975	3,053,908	1,232,131	534,155	2,384,568
10	19,076,085	23,948,989	9,672,554	3,876,775	1,755,061	7,669,838
11	2,037,994	(907,188)	(1,019,780)	208,556	(235,674)	(852,259)
12	11.96%	-3.65%	-9.54%	5.69%	-11.84%	-10.00%
13	24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
14	\$0.7745	\$0.4335	\$0.3668	\$0.2959	\$0.1435	\$0.1102
15	\$0.0827	-\$0.0164	-\$0.0387	\$0.0159	-\$0.0193	-\$0.0122
PROPOSED REVENUES						
16	17,730,128	25,676,399	10,944,175	3,818,416	2,037,431	8,719,040
17	692,037	820,222	251,841	150,196	46,696	196,943
18	4.06%	3.30%	2.36%	4.09%	2.35%	2.31%
19	5.49%	8.63%	9.51%	6.93%	10.14%	9.64%
20	3,362,896	8,040,599	4,039,327	1,186,906	752,973	3,197,628
21	24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
22	\$0.7198	\$0.4648	\$0.4151	\$0.2914	\$0.1666	\$0.1253
23	\$0.0281	\$0.0148	\$0.0096	\$0.0115	\$0.0038	\$0.0028

NATIONAL GRID - RHODE ISLAND
Summary of Cost Study Results
Derivation of Base Rate Increase

	TOTAL COMPANY	
<u>REVENUES GAS SALES</u>		
1 BASE REVENUE SALES	148,577,330	
2 BASE REVENUE TRANSPORTATION	26,234,359	
3 RDM ADJUSTMENT	(2,584,650)	
4 ISR ADJUSTMENT	38,889,954	
5 GAS LIGHTS	22,148	
6 NORMALIZE ERC	(92,848)	
7 TOTAL REVENUES FOR BASE RATES	<u>211,046,293</u>	
8		
9 <u>OTHER OPERATING REVENUES</u>		
10 SPECIAL CONTRACT	224,996	
11 NON FIRM MARGINS	1,388,117	
12 LATE PAYMENT CHARGES	409,652	
13 MISCELLANEOUS FEES/CREDITS	344,338	
14 NON UTILITY BILLING	937,241	
15 RENTAL EXPENSE	248,262	
16 AFUDC - EQUITY/DEBT	(23,725)	
17 MISCELLANEOUS REV ADJ	(51,583)	
18 TOTAL OTHER OPERATING REVENUES	<u>3,477,297</u>	
19		
20 TOTAL REVENUES PER COST OF SERVICE	<u><u>214,523,590</u></u>	
<u>BASE RATE INCREASE</u>		
21 CLAIMED REVENUES PER COST OF SERVICE	216,644,574	COS Page 21, Line 10
22 LESS: TOTAL REVENUES FOR BASE RATES	<u>211,046,293</u>	Line 7
23 INCREASE PER COS	<u><u>5,598,281</u></u>	

ATTACHMENT 14

Schedule 3

Total Delivery Only Cost of Service Study

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

SUMMARY OF RESULTS-1

RATE BASE

1 GAS PLANT IN SERVICE 1,310,853,604
2 LESS: DEPREC & AMORT RES 430,161,879
3 NET UTILITY PLANT IN SERVICE 880,691,725

4 PLUS: CWIP 44,213,371
5 LESS: CONTRIB IN AID OF CONST (946)
6 NET PLANT 924,906,042

ADD:

7 MATERIALS & SUPPLIES 2,680,174
8 PREPAID EXPENSES EXCL TAXES 204,501
9 UNAMORTIZED DEBT & INT LOCK 3,720,818
10 DEFERRED DEBITS 0
11 CASH WORKING CAPITAL 6,502,325

DEDUCT:

12 ACCUMULATED DEFERRED FIT 155,641,847
13 MERGER HOLD HARMLESS ADJ 18,662,756
14 CUSTOMER DEPOSITS 1,467,477

15 RATE BASE 762,241,780

DEVELOPMENT OF RETURN

16 SALES OF GAS TO ULTIMATE CUST 212,659,406
17 OTHER OPERATING REVENUES 1,864,184
18 TOTAL GAS OPERATING REVENUES 214,523,590

LESS:

19 PURCHASED GAS COSTS 0
20 OTHER OPER & MAINT EXPENSE 87,171,897
21 DEPRECIATION & AMORTIZATION EXP 41,083,699
22 OTHER TAXES 29,835,051
23 INCOME TAXES 5,930,858
24 INTEREST ON CUSTOMER DEPOSITS 35,184
25 TOTAL OPERATING EXPENSE 164,056,689

26 OPERATING INCOME 50,466,901

27 RATE OF RETURN 6.62%
28 RELATIVE RATE OF RETURN 1.000

859,512,806
294,545,152
564,967,654

28,838,573
(620)
593,806,847

1,748,168
134,089
2,439,701
0
4,367,638

102,052,709
12,236,972
106,916

488,099,847

140,324,031
953,721
141,277,753

0
59,315,120
26,938,972
19,616,844
3,618,428
2,563
109,491,928

31,785,825
6.51%
0.984

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

SUMMARY OF RESULTS-1		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
RATE BASE								
1	GAS PLANT IN SERVICE		107,890,240	149,189,105	66,167,271	26,634,603	11,688,314	51,891,072
2	LESS: DEPREC & AMORT RES		36,303,602	42,165,382	17,666,234	7,071,731	3,218,699	14,103,310
3	NET UTILITY PLANT IN SERVICE		71,586,638	107,023,723	48,501,036	19,562,873	8,469,615	37,787,761
4	PLUS: WIP		3,608,189	5,048,648	2,280,778	927,139	404,730	1,811,297
5	LESS: CONTRIB IN AID OF CONST		(76)	(107)	(51)	(21)	(8)	(37)
6	NET PLANT		75,194,903	112,072,478	50,781,866	20,490,033	8,874,353	39,599,095
ADD:								
7	MATERIALS & SUPPLIES		218,725	306,044	138,259	56,202	24,534	109,799
8	PREPAID EXPENSES EXCL TAXES		16,832	23,274	10,322	4,155	1,823	8,095
9	UNAMORTIZED DEBT & INT LOCK		306,243	423,469	187,814	75,602	33,177	147,291
10	DEFERRED DEBITS		0	0	0	0	0	0
11	CASH WORKING CAPITAL		591,582	704,153	263,923	97,395	52,339	220,154
DEDUCT:								
12	ACCUMULATED DEFERRED FIT		12,810,154	17,713,700	7,856,252	3,162,412	1,387,791	6,161,193
13	MERGER HOLD HARMLESS ADJ		1,536,044	2,124,021	942,030	379,200	166,408	738,778
14	CUSTOMER DEPOSITS		703,645	479,250	109,524	45,043	2,889	19,394
15	RATE BASE		61,278,442	93,212,447	42,474,377	17,136,732	7,429,139	33,165,069
DEVELOPMENT OF RETURN								
16	SALES OF GAS TO ULTIMATE CUST		17,145,024	25,080,603	10,805,310	3,714,363	2,041,973	8,756,876
17	OTHER OPERATING REVENUES		245,384	324,477	128,882	47,558	31,952	90,178
18	TOTAL GAS OPERATING REVENUES		17,390,407	25,405,079	10,934,192	3,761,922	2,073,925	8,847,054
LESS:								
19	PURCHASED GAS COSTS		0	0	0	0	0	0
20	OTHER OPER & MAINT EXPENSE		8,554,038	8,869,301	2,910,783	1,137,102	607,870	2,514,792
21	DEPRECIATION & AMORTIZATION EXP		3,371,976	4,667,707	2,083,690	839,007	367,324	1,633,931
22	OTHER TAXES		2,476,000	3,377,239	1,474,995	592,508	262,209	1,159,258
23	INCOME TAXES		144,908	1,074,358	617,930	121,711	119,667	493,598
24	INTEREST ON CUSTOMER DEPOSITS		16,870	11,490	2,626	1,080	69	465
25	TOTAL OPERATING EXPENSE		14,563,793	18,000,096	7,090,025	2,691,407	1,357,138	5,802,044
26	OPERATING INCOME		2,826,615	7,404,984	3,844,167	1,070,515	716,786	3,045,011
27	RATE OF RETURN		4.61%	7.94%	9.05%	6.25%	9.65%	9.18%
28	RELATIVE RATE OF RETURN		0.697	1.200	1.367	0.944	1.457	1.387

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

DEVELOPMENT OF RATE BASE-2				RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	302-GAS FRANCHISES & CONSENTS	PLANT	213,499	6,170	139,989
2	303-MISC INTANGIBLE PLT	PLANT	5,085	147	3,334
3	303-MISC INTANGIBLE CAPITAL SOFT	LABOR	29,888,379	1,014,816	20,190,420
4	TOTAL INTANGIBLE PLANT		30,106,964	1,021,133	20,333,743
PRODUCTION PLANT LNG					
5	304-LAND & LAND RIGHTS	DSWNLNG	853,973	7,095	642,924
6	305-STRUCTURES & IMPROVEMENTS	DSWNLNG	1,799,946	14,955	1,355,111
7	307-OTHER POWER EQUIP	DSWNLNG	46,159	384	34,751
8	311-LNG GAS EQUIPMENT	DSWNLNG	8,403,279	69,819	6,326,508
9	320-OTHER EQUIPMENT	DSWNLNG	489,062	4,063	368,196
10	TOTAL PRODUCTION PLANT LNG		11,592,419	96,316	8,727,490
STORAGE PLANT LNG					
11	360-STORAGE LAND & LAND RIGHTS	DSWNLNG	261,152	2,170	196,611
12	361-STOR STRUCT & IMPROV	DSWNLNG	3,385,050	28,125	2,548,475
13	362-STORAGE GAS HOLDERS	DSWNLNG	4,605,653	38,266	3,467,420
14	363-STOR PURIFICATION EQUIP	DSWNLNG	13,892,912	115,430	10,459,443
15	TOTAL STORAGE PLANT LNG		22,144,766	183,991	16,671,949

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE-2								
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	302-GAS FRANCHISES & CONSENTS	PLANT	17,572	24,298	10,777	4,338	1,904	8,452
2	303-MISC INTANGIBLE PLT	PLANT	419	579	257	103	45	201
3	303-MISC INTANGIBLE CAPITAL SOFT	LABOR	2,682,836	3,201,775	1,170,562	457,780	224,830	945,360
4	TOTAL INTANGIBLE PLANT		2,700,827	3,226,652	1,181,596	462,222	226,779	954,012
PRODUCTION PLANT LNG								
5	304-LAND & LAND RIGHTS	DSWNLNG	83,034	93,453	22,142	3,082	1,896	347
6	305-STRUCTURES & IMPROVEMENTS	DSWNLNG	175,014	196,974	46,670	6,496	3,995	731
7	307-OTHER POWER EQUIP	DSWNLNG	4,488	5,051	1,197	167	102	19
8	311-LNG GAS EQUIPMENT	DSWNLNG	817,077	919,598	217,885	30,328	18,653	3,411
9	320-OTHER EQUIPMENT	DSWNLNG	47,553	53,520	12,681	1,765	1,086	199
10	TOTAL PRODUCTION PLANT LNG		1,127,167	1,268,596	300,574	41,838	25,732	4,705
STORAGE PLANT LNG								
11	360-STORAGE LAND & LAND RIGHTS	DSWNLNG	25,393	28,579	6,771	943	580	106
12	361-STOR STRUCT & IMPROV	DSWNLNG	329,139	370,437	87,769	12,217	7,514	1,374
13	362-STORAGE GAS HOLDERS	DSWNLNG	447,822	504,012	119,418	16,622	10,223	1,869
14	363-STOR PURIFICATION EQUIP	DSWNLNG	1,350,851	1,520,347	360,223	50,141	30,838	5,639
15	TOTAL STORAGE PLANT LNG		2,153,205	2,423,374	574,181	79,923	49,155	8,989

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

DEVELOPMENT OF RATE BASE CONT-3

DISTRIBUTION PLANT				
1	374-LAND & LAND RIGHTS	DISTR	925,104	471,451
2	375-GAS DIST STATION STRUCTURES	DISTR	10,212,827	5,204,659
3	376-MAINS 4' AND BELOW	DISTR L4	417,615,618	258,907,350
4	376-MAINS ABOVE 4"	DISTR	278,410,412	141,883,462
5	377-DIST COMP STATION EQ	DISTR	248,716	126,751
6	378-GAS MEAS & REG STATION EQ	DISTR	32,114,706	16,366,291
7	379-DIST MEAS & REG GS EQ	DISTR	12,106,307	6,169,614
8	380-SERVICES	CUST380	352,943,574	287,075,835
9	381-METERS	CUST381	63,693,810	44,010,127
10	382-METER INSTALLATION	CUST382	49,868,002	34,456,992
11	383-HOUSE REGULATORS	CUST383	937,222	647,587
12	384-HOUSE REGULATORS INSTALLS	CUST384	2,934,277	2,027,480
13	385-IND MEAS & REG STA EQUIP	CUST385	796,108	405,712
14	386-OTHER PROP CUST PREM	CUST386	381,896	194,622
15	387-DIST OTHER EQUIP	DISTR	785,775	400,446
16	TOTAL DISTRIBUTION PLANT		1,223,974,353	798,348,379

GENERAL PLANT				
17	389-LAND & LAND RIGHTS	LABOR	285,357	192,766
18	390-STRUCTURES & IMPROV	LABOR	9,155,973	6,185,111
19	391-OFFICE EQUIPMENT	LABOR	2,384,968	1,611,111
20	392-TRANSPORTATION EQUIP	LABOR	625,738	422,703
21	393-STORES EQUIPMENT	DISTRPLT	16,876	11,008
22	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	5,315,407	3,467,022
23	395-LABORATORY EQUIPMENT	DISTRPLT	237,430	154,866
24	396-POWER OPERATED EQUIP	DISTRPLT	0	0
25	397-COMMUNICATION EQUIP	LABOR	975,600	659,045
26	398-MISCELLANEOUS EQUIP	LABOR	3,867,999	2,612,939
27	399-OTHER TANGIBLE PROPERTY	LABOR	169,755	114,674
28	TOT GENERAL PLANT		23,035,102	15,431,245
29	ADJUSTMENT	PLANT	0	0
30	TOTAL GAS PLANT IN SERVICE		1,310,853,604	859,512,806

DEVELOPMENT OF RATE BASE CONT-3		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION PLANT								
1	374-LAND & LAND RIGHTS	DISTR	61,325	128,706	64,791	26,463	29,385	134,643
2	375-GAS DIST STATION STRUCTURES	DISTR	677,004	1,420,868	715,266	292,144	324,397	1,486,416
3	376-MAINS 4" AND BELOW	DISTR L4	33,687,151	70,501,123	35,559,451	14,397,908	0	0
4	376-MAINS ABOVE 4"	DISTR	18,455,703	38,734,090	19,498,764	7,964,096	8,843,328	40,520,965
5	377-DIST COMP STATION EQ	DISTR	16,487	34,603	17,419	7,115	7,900	36,199
6	378-GAS MEAS & REG STATION EQ	DISTR	2,128,870	4,467,986	2,249,187	918,660	1,020,080	4,674,103
7	379-DIST MEAS & REG GS EQ	DISTR	802,522	1,684,301	847,878	346,308	384,540	1,762,000
8	380-SERVICES	CUST380	31,624,077	8,947,370	1,764,014	789,020	126,969	341,893
9	381-METERS	CUST381	6,673,187	7,360,817	1,239,493	471,021	219,832	488,540
10	382-METER INSTALLATION	CUST382	5,224,660	5,763,028	970,440	368,778	172,113	382,494
11	383-HOUSE REGULATORS	CUST383	98,193	108,311	18,239	6,931	3,235	7,189
12	384-HOUSE REGULATORS INSTALLS	CUST384	307,424	339,102	57,102	21,699	10,127	22,506
13	385-IND MEAS & REG STA EQUIP	CUST385	52,774	110,759	55,756	22,773	25,287	115,869
14	386-OTHER PROP CUST PREM	CUST386	25,316	53,132	26,746	10,924	12,130	55,583
15	387-DIST OTHER EQUIP	DISTR	52,089	109,322	55,033	22,478	24,959	114,365
16	TOTAL DISTRIBUTION PLANT		99,886,780	139,763,517	63,139,579	25,666,320	11,204,283	50,142,765
GENERAL PLANT								
17	389-LAND & LAND RIGHTS	LABOR	25,614	30,569	11,176	4,371	2,147	9,026
18	390-STRUCTURES & IMPROV	LABOR	821,857	980,828	358,589	140,236	68,874	289,600
19	391-OFFICE EQUIPMENT	LABOR	214,079	255,488	93,406	36,529	17,941	75,436
20	392-TRANSPORTATION EQUIP	LABOR	56,167	67,032	24,507	9,584	4,707	19,792
21	393-STORES EQUIPMENT	DISTRPLT	1,377	1,927	871	354	154	691
22	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	433,783	606,957	274,199	111,462	48,657	217,757
23	395-LABORATORY EQUIPMENT	DISTRPLT	19,376	27,112	12,248	4,979	2,173	9,727
24	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0	0	0	0
25	397-COMMUNICATION EQUIP	LABOR	87,572	104,511	38,209	14,943	7,339	30,858
26	398-MISCELLANEOUS EQUIP	LABOR	347,199	414,357	151,488	59,244	29,096	122,344
27	399-OTHER TANGIBLE PROPERTY	LABOR	15,238	18,185	6,648	2,600	1,277	5,369
28	TOT GENERAL PLANT		2,022,262	2,506,965	971,340	384,301	182,366	780,600
29	ADJUSTMENT	PLANT	0	0	0	0	0	0
30	TOTAL GAS PLANT IN SERVICE		107,890,240	149,189,105	66,167,271	26,634,603	11,688,314	51,891,072

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF RATE BASE CONT-4					
DEPRECIATION & AMORTIZATION RESERVE					
INTANGIBLE PLANT RESERVE					
1	302-GAS FRANCHISES & CONSENTS	PLT302	0	0	0
2	303-MISC INTANGIBLE PLT	PLT303	0	0	0
3	303-MISC INTANGIBLE CAPITAL SOFT	PLT303SL	27,463,251	932,474	18,552,179
4	TOT INTANGIBLE PLT RESERVE		27,463,251	932,474	18,552,179
PRODUCTION PLANT LNG					
5	304-LAND & LAND RIGHTS	PLT304	30,086	250	22,651
6	305-STRUCTURES	PLT305	2,585,246	21,480	1,946,333
7	307-OTHER POWER EQUIP	PLT307	56,951	473	42,876
8	311-LNG GAS EQUIPMENT	PLT311	(1,131,551)	(9,402)	(851,902)
9	320-OTHER EQUIPMENT	PLT320	(117,280)	(974)	(88,296)
10	TOTAL PRODUCTION LNG RESERVE		1,423,452	11,827	1,071,663
STORAGE PLANT LNG					
11	360-STORAGE LAND & LAND RIGHTS	PLT360	9,201	76	6,927
12	361-STOR STRUCT & IMPROV	PLT361	2,548,798	21,177	1,918,893
13	362-STORAGE GAS HOLDERS	PLT362	4,808,518	39,952	3,620,150
14	363-STOR PURIFICATION EQUIP	PLT363	6,215,890	51,645	4,679,706
15	TOTAL STORAGE PLANT LNG		13,582,407	112,850	10,225,676

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE CONT-4								
DEPRECIATION & AMORTIZATION RESERVE								
INTANGIBLE PLANT RESERVE								
1	302-GAS FRANCHISES & CONSENTS	PLT302	0	0	0	0	0	0
2	303-MISC INTANGIBLE PLT	PLT303	0	0	0	0	0	0
3	303-MISC INTANGIBLE CAPITAL SOFT	PLT303SL	2,465,152	2,941,984	1,075,584	420,636	206,588	868,654
4	TOT INTANGIBLE PLT RESERVE		2,465,152	2,941,984	1,075,584	420,636	206,588	868,654
PRODUCTION PLANT LNG								
5	304-LAND & LAND RIGHTS	PLT304	2,925	3,292	780	109	67	12
6	305-STRUCTURES	PLT305	251,371	282,912	67,032	9,330	5,738	1,049
7	307-OTHER POWER EQUIP	PLT307	5,538	6,232	1,477	206	126	23
8	311-LNG GAS EQUIPMENT	PLT311	(110,024)	(123,829)	(29,339)	(4,084)	(2,512)	(459)
9	320-OTHER EQUIPMENT	PLT320	(11,403)	(12,834)	(3,041)	(423)	(260)	(48)
10	TOTAL PRODUCTION LNG RESERVE		138,407	155,773	36,908	5,137	3,160	578
STORAGE PLANT LNG								
11	360-STORAGE LAND & LAND RIGHTS	PLT360	895	1,007	239	33	20	4
12	361-STOR STRUCT & IMPROV	PLT361	247,828	278,923	66,087	9,199	5,658	1,035
13	362-STORAGE GAS HOLDERS	PLT362	467,547	526,212	124,678	17,355	10,673	1,952
14	363-STOR PURIFICATION EQUIP	PLT363	604,390	680,225	161,169	22,434	13,797	2,523
15	TOTAL STORAGE PLANT LNG		1,320,660	1,486,367	352,172	49,021	30,149	5,513

DEVELOPMENT OF RATE BASE CONT-5				TOTAL	RESIDENTIAL
	ALLOC	COMPANY	NON-HEATING	HEATING	
			RATE 10, 11 & 80	RATE 12 & 13	
DISTRIBUTION PLANT RESERVE					
1	PLT374	32,592	294	16,610	
2	PLT375	7,347,981	66,246	3,744,677	
3	PLT376	165,656,857	1,693,315	95,389,746	
4	PLT377	740,473	6,676	377,360	
5	PLT378	6,409,008	57,780	3,266,157	
6	PLT379	5,272,819	47,537	2,687,133	
7	PLT380	161,424,013	10,187,527	131,298,419	
8	PLT381	28,852,254	1,463,496	19,935,867	
9	PLT382	7,315,848	371,088	5,054,988	
10	PLT383	758,273	38,462	523,939	
11	PLT384	713,726	36,203	493,159	
12	PLT385	362,796	3,271	184,888	
13	PLT386	407,674	3,675	207,759	
14	PLT387	568,385	5,124	289,660	
15	TOTAL DISTRIBUTION PLANT	385,862,697	13,970,693	263,470,361	
GENERAL PLT RESERVE					
16	PLT389	10,053	341	6,791	
17	PLT390	838,212	28,460	566,235	
18	PLT391	(1,200,683)	(40,767)	(811,094)	
19	PLT392	22,045	749	14,892	
20	PLT393	595	17	388	
21	PLT394	315,783	9,242	205,973	
22	PLT395	155,950	4,564	101,720	
23	PLT396	0	0	0	
24	PLT397	893,699	30,344	603,718	
25	PLT398	788,436	26,770	532,610	
26	PLT399	5,981	203	4,040	
27	TOTAL GENERAL PLT RESERVE	1,830,071	59,924	1,225,273	
28	ADJUSTMENT	0	0	0	
29	TOTAL DEPRECIATION RESERVE	430,161,879	15,087,769	294,545,152	

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

DEVELOPMENT OF RATE BASE CONT-5		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION PLANT RESERVE								
1	374-LAND & LAND RIGHTS	PLT374	2,161	4,534	2,283	932	1,035	4,744
2	375-GAS DIST STATION STRUCTURES	PLT375	487,094	1,022,294	514,624	210,193	233,399	1,069,455
3	376-MAINS	PLT376	12,410,199	25,998,398	13,104,066	5,322,243	2,104,746	9,644,145
4	377-DIST COMP STATION EQ	PLT377	49,086	103,019	51,860	21,182	23,520	107,771
5	378-GAS MEAS & REG STATION EQ	PLT378	424,850	891,659	448,862	183,333	203,573	932,793
6	379-DIST MEAS & REG GS EQ	PLT379	349,533	733,585	369,287	150,832	167,484	767,427
7	380-SERVICES	PLT380	14,463,744	4,092,213	806,798	360,870	58,071	156,370
8	381-METERS	PLT381	3,022,845	3,334,330	561,470	213,365	99,580	221,301
9	382-METER INSTALLATION	PLT382	766,480	845,461	142,368	54,101	25,250	56,114
10	383-HOUSE REGULATORS	PLT383	79,444	87,630	14,756	5,607	2,617	5,816
11	384-HOUSE REGULATORS INSTALLS	PLT384	74,777	82,482	13,889	5,278	2,463	5,474
12	385-IND MEAS & REG STA EQUIP	PLT385	24,050	50,474	25,409	10,378	11,524	52,803
13	386-OTHER PROP CUST PREM	PLT386	27,024	56,718	28,552	11,662	12,949	59,334
14	387-DIST OTHER EQUIP	PLT387	37,678	79,077	39,807	16,259	18,054	82,725
15	TOTAL DISTRIBUTION PLANT		32,218,964	37,381,876	16,124,030	6,566,236	2,964,266	13,166,271
GENERAL PLT RESERVE								
16	389-LAND & LAND RIGHTS	PLT389	902	1,077	394	154	76	318
17	390-STRUCTURES & IMPROV	PLT390	75,239	89,793	32,828	12,838	6,305	26,512
18	391-OFFICE EQUIPMENT	PLT391	(107,775)	(128,622)	(47,024)	(18,390)	(9,032)	(37,977)
19	392-TRANSPORTATION EQUIP	PLT392	1,979	2,362	863	338	166	697
20	393-STORES EQUIPMENT	PLT393	49	68	31	12	5	24
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	25,771	36,059	16,290	6,622	2,891	12,937
22	395-LABORATORY EQUIPMENT	PLT395	12,727	17,808	8,045	3,270	1,428	6,389
23	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	80,220	95,737	35,001	13,688	6,723	28,267
25	398-MISCELLANEOUS EQUIP	PLT398	70,771	84,461	30,879	12,076	5,931	24,938
26	399-OTHER TANGIBLE PROPERTY	PLT399	537	641	234	92	45	189
27	TOTAL GENERAL PLT RESERVE		160,420	199,382	77,541	30,700	14,537	62,295
28	ADJUSTMENT	PLANT	0	0	0	0	0	0
29	TOTAL DEPRECIATION RESERVE		36,303,602	42,165,382	17,666,234	7,071,731	3,218,699	14,103,310

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF RATE BASE CONT-6					
1	TOTAL GAS PLANT IN SERVICE		1,310,853,604	37,880,193	859,512,806
2	LESS: ACCUM DEPREC RESERVE		430,161,879	15,087,769	294,545,152
3	NET UTILITY PLANT IN SERVICE		880,691,725	22,792,424	564,967,654
4	PLUS: CWIP	DISTRPLT	44,213,371	1,294,017	28,838,573
5	LESS: CONTRIB IN AID OF CONST	PLT37680	(946)	(26)	(620)
6	NET PLANT		924,906,042	24,086,467	593,806,847
ADDITIONS TO NET PLANT					
7	MATERIALS & SUPPLIES	DISTRPLT	2,680,174	78,442	1,748,168
8	PREPAID EXPENSES EXCL TAXES	PLANT	204,501	5,910	134,089
9	UNAMORTIZED INTEREST & DEBT	PLANT	3,720,818	107,522	2,439,701
10	DEFERRED DEBITS	PLANT	0	0	0
11	CASH WORKING CAPITAL	CWCEXP	6,502,325	205,140	4,367,638
12	TOTAL ADDITIONS TO NET PLT		13,107,818	397,014	8,689,596

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE CONT-6								
1	TOTAL GAS PLANT IN SERVICE		107,890,240	149,189,105	66,167,271	26,634,603	11,688,314	51,891,072
2	LESS: ACCUM DEPREC RESERVE		36,303,602	42,165,382	17,666,234	7,071,731	3,218,699	14,103,310
3	NET UTILITY PLANT IN SERVICE		71,586,638	107,023,723	48,501,036	19,562,873	8,469,615	37,787,761
4	PLUS: CWIP	DISTRPLT	3,608,189	5,048,648	2,280,778	927,139	404,730	1,811,297
5	LESS: CONTRIB IN AID OF CONST	PLT37680	(76)	(107)	(51)	(21)	(8)	(37)
6	NET PLANT		75,194,903	112,072,478	50,781,866	20,490,033	8,874,353	39,599,095
ADDITIONS TO NET PLANT								
7	MATERIALS & SUPPLIES	DISTRPLT	218,725	306,044	138,259	56,202	24,534	109,799
8	PREPAID EXPENSES EXCL TAXES	PLANT	16,832	23,274	10,322	4,155	1,823	8,095
9	UNAMORTIZED INTEREST & DEBT	PLANT	306,243	423,469	187,814	75,602	33,177	147,291
10	DEFERRED DEBITS	PLANT	0	0	0	0	0	0
11	CASH WORKING CAPITAL	CWCEXP	591,582	704,153	263,923	97,395	52,339	220,154
12	TOTAL ADDITIONS TO NET PLT		1,133,382	1,456,941	600,318	233,354	111,874	485,340

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

DEVELOPMENT OF RATE BASE CONT-7		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEDUCTIONS TO NET PLANT					
1	ACCUMULATED DEFERRED FIT	PLANT	155,641,847	4,497,637	102,052,709
2	MERGER HOLD HARMLESS ADJ	PLANT	18,662,756	539,304	12,236,972
3	CUSTOMER DEPOSITS	CUSTDEP	1,467,477	814	106,916
4	INJURIES & DAMAGES RESERVE	EXP925	0	0	0
5	TOTAL DEDUCTIONS TO NET PLT		175,772,080	5,037,755	114,396,596
6	TOTAL RATE BASE		762,241,780	19,445,726	488,099,847

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

DEVELOPMENT OF RATE BASE CONT-7		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEDUCTIONS TO NET PLANT								
1	ACCUMULATED DEFERRED FIT	PLANT	12,810,154	17,713,700	7,856,252	3,162,412	1,387,791	6,161,193
2	MERGER HOLD HARMLESS ADJ	PLANT	1,536,044	2,124,021	942,030	379,200	166,408	738,778
3	CUSTOMER DEPOSITS	CUSTDEP	703,645	479,250	109,524	45,043	2,889	19,394
4	INJURIES & DAMAGES RESERVE	EXP925	0	0	0	0	0	0
5	TOTAL DEDUCTIONS TO NET PLT		15,049,843	20,316,971	8,907,806	3,586,655	1,557,088	6,919,366
6	TOTAL RATE BASE		61,278,442	93,212,447	42,474,377	17,136,732	7,429,139	33,165,069

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

REVENUES-8		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
GAS OPERATING REVENUES					
1	TOTAL FIRM SALES OF GAS		211,046,293	4,776,683	139,501,957
2	SPECIAL CONTRACT	DISTR	224,996	2,028	114,662
3	NON FIRM MARGINS	DISTR	1,388,117	12,515	707,412
4	TOTAL REVENUE SALES OF GAS		212,659,406	4,791,226	140,324,031
OTHER OPERATING REVENUES					
LATE PAYMENT CHARGES					
5	C & I SMALL RATE 21	C488R21	125,668	0	0
6	C & I MEDIUM RATE 22	C488R22	158,935	0	0
7	C & I LARGE LLF RATE 33	C488R33	55,462	0	0
8	C & I LARGE HLF RATE 23	C488R23	18,005	0	0
9	C & I XLARGE LLF RATE 34	C488R34	18,982	0	0
10	C & I XLARGE HLF RATE 24	C488R24	32,599	0	0
11	TOTAL LATE PAYMENT CHARGES		409,652	0	0
12	MISCELLANEOUS FEES/CREDITS	PLANT	344,338	9,950	225,779
13	NON UTILITY BILLING	PLANT	937,241	27,084	614,539
14	RENTAL EXPENSE	PLANT	248,262	7,174	162,783
15	AFUDC - EQUITY/DEBT	PLANT	(23,725)	(686)	(15,557)
16	MISCELLANEOUS REV ADJ	PLANT	(51,583)	(1,491)	(33,822)
17	TOTAL OTHER OPERATING REV		1,864,184	42,032	953,721
18	TOTAL GAS OPERATING REVENUE		214,523,590	4,833,258	141,277,763

REVENUES-8		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
GAS OPERATING REVENUES								
1	TOTAL FIRM SALES OF GAS		17,038,091	24,856,177	10,692,334	3,668,219	1,990,735	8,522,097
2	SPECIAL CONTRACT	DISTR	14,915	31,303	15,758	6,436	7,147	32,747
3	NON FIRM MARGINS	DISTR	92,018	193,123	97,218	39,708	44,092	202,032
4	TOTAL REVENUE SALES OF GAS		17,145,024	25,080,603	10,805,310	3,714,363	2,041,973	8,756,876
OTHER OPERATING REVENUES								
LATE PAYMENT CHARGES								
5	C & I SMALL RATE 21	C488R21	125,668	0	0	0	0	0
6	C & I MEDIUM RATE 22	C488R22	0	158,935	0	0	0	0
7	C & I LARGE LLF RATE 33	C488R33	0	0	55,462	0	0	0
8	C & I LARGE HLF RATE 23	C488R23	0	0	0	18,005	0	0
9	C & I XLARGE LLF RATE 34	C488R34	0	0	0	0	18,982	0
10	C & I XLARGE HLF RATE 24	C488R24	0	0	0	0	0	32,599
11	TOTAL LATE PAYMENT CHARGES		125,668	158,935	55,462	18,005	18,982	32,599
12	MISCELLANEOUS FEES/CREDITS	PLANT	28,341	39,189	17,381	6,996	3,070	13,631
13	NON UTILITY BILLING	PLANT	77,140	106,668	47,309	19,043	8,357	37,101
14	RENTAL EXPENSE	PLANT	20,433	28,255	12,531	5,044	2,214	9,828
15	AFUDC - EQUITY/DEBT	PLANT	(1,953)	(2,700)	(1,198)	(482)	(212)	(939)
16	MISCELLANEOUS REV ADJ	PLANT	(4,246)	(5,871)	(2,604)	(1,048)	(460)	(2,042)
17	TOTAL OTHER OPERATING REV		245,384	324,477	128,882	47,558	31,952	90,178
18	TOTAL GAS OPERATING REVENUE		17,390,407	25,405,079	10,934,192	3,761,922	2,073,925	8,847,054

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

OPER & MAINT EXPENSE-9

OPERATION & MAINTENANCE EXPENSE

PURCHASED GAS SUPPLY EXPENSES

PURCHASED GAS SUPPLY

804 PURCHASED GAS COSTS

1 TOTAL DIRECT GAS COSTS

EGAS

0

0

2 TOTAL DIRECT GAS COSTS

0

0

3 812-GAS USED OTHER UTILITY OP

EGAS

0

0

4 813-OTH GAS SUPPLY EXP

EGAS

3,157

2,319

5 TOTAL GAS SUPPLY EXPENSE

3,157

2,319

6 TOTAL PRODUCTION EXPENSE

3,157

2,319

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE-9								
OPERATION & MAINTENANCE EXPENSE								
PURCHASED GAS SUPPLY EXPENSES								
PURCHASED GAS SUPPLY								
1	804 PURCHASED GAS COSTS	EGAS	0	0	0	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0	0	0	0
3	812-GAS USED OTHER UTILITY OP	EGAS	0	0	0	0	0	0
4	813-OTH GAS SUPPLY EXP	EGAS	278	391	77	28	8	9
5	TOTAL GAS SUPPLY EXPENSE		278	391	77	28	8	9
6	TOTAL PRODUCTION EXPENSE		278	391	77	28	8	9

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPER & MAINT EXPENSE CONT-10					
PURCHASED GAS SUPPLY EXPENSES					
LOCAL STORAGE EXPENSES					
1	841-OPERATION LABOR & EXPENSES	TLABSO	1,969,408	16,363	1,482,692
2	842-RENTS	DSWNLG	15,848	132	11,931
3	843-MAINT OF VAPORIZING EQUIP	DSWNLG	11,946	99	8,994
4	844-OPER SUPERVISION & ENGINEER	TLABSO	0	0	0
5	845-FUEL & POWER	DSWNLG	0	0	0
6	846-OTHER EXPENSES	DSWNLG	0	0	0
7	847.1-MAINT SUPERVISION & ENG	TLABSO	0	0	0
8	847.2-MAINT STRUCT & IMPROV	DSWNLG	0	0	0
9	847.3-MAINT LNG PROCESS TERM EQ	DSWNLG	0	0	0
10	847.5-MAINT MEAS/REG EQUIP	DSWNLG	0	0	0
11	847.8-MAINT OF VAPORIZING EQ	DSWNLG	0	0	0
12	LNG ADJUSTMENT GCR COSTS	DSWNLG	0	0	0
13	TOTAL STORAGE EXPENSES		1,997,202	16,594	1,503,617

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-10								
PURCHASED GAS SUPPLY EXPENSES								
LOCAL STORAGE EXPENSES								
1	841-OPERATION LABOR & EXPENSES	TLABSO	191,492	215,519	51,064	7,108	4,371	799
2	842-RENTS	DSWNLG	1,541	1,734	411	57	35	6
3	843-MAINT OF VAPORIZING EQUIP	DSWNLG	1,162	1,307	310	43	27	5
4	844-OPER SUPERVISION & ENGINEER	TLABSO	0	0	0	0	0	0
5	845-FUEL & POWER	DSWNLG	0	0	0	0	0	0
6	846-OTHER EXPENSES	DSWNLG	0	0	0	0	0	0
7	847.1-MAINT SUPERVISION & ENG	TLABSO	0	0	0	0	0	0
8	847.2-MAINT STRUCT & IMPROV	DSWNLG	0	0	0	0	0	0
9	847.3-MAINT LNG PROCESS TERM EQ	DSWNLG	0	0	0	0	0	0
10	847.5-MAINT MEAS/REG EQUIP	DSWNLG	0	0	0	0	0	0
11	847.8-MAINT OF VAPORIZING EQ	DSWNLG	0	0	0	0	0	0
12	LNG ADJUSTMENT GCR COSTS	DSWNLG	0	0	0	0	0	0
13	TOTAL STORAGE EXPENSES		194,194	218,560	51,785	7,208	4,433	811

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPER & MAINT EXPENSE CONT-11					
DISTRIBUTION EXPENSES					
OPERATION EXPENSE					
1	850-OPER SUPER & ENGINEERING	TLABDO	11,131	462	7,397
2	861-MAINT SUPER & ENGINEERING	TLABDO	70,401	2,922	46,788
3	863-MAINTENANCE OF MAINS	PLT376	162	2	93
4	870-SUPER & ENGINEERING	TLABDO	3,180,991	132,023	2,114,045
5	871-SYS CONTROL & LOAD DISP	DISTR	1,134,691	10,230	578,261
6	873-COMP STATION FUEL & POWER	PLT377	18,025	163	9,186
7	874-MAINS & SERVICE EXPENSE	PLT37680	3,611,680	101,044	2,368,376
8	875-OPER STATION EXP - GENERAL	PLT3789	856,626	7,723	436,554
9	876-OPER STATION EXP - INDUST	PLT385	32,426	292	16,525
10	878-METER & HOUSE REG EXP	PLT3814	10,049,486	509,748	6,943,832
11	879-CUSTOMER INSTALL EXP	PLT3804	398,457	23,915	311,918
12	880-OTHER EXPENSES	EXP8719	6,972,623	282,828	4,618,272
13	881-RENTS	EXP8710	(29,556)	(1,199)	(19,576)
14	TOTAL OPERATION EXPENSE		26,307,144	1,070,151	17,431,671
MAINTENANCE					
15	885-SUPERVISION	TLABDM	480,494	19,707	333,504
16	887-MAINTENANCE OF MAINS	PLT376	2,535,250	25,762	1,459,866
17	888-MAINT COMPRESSOR STA EQ	PLT377	63,715	574	32,470
18	889-MT OF MEAS & REG STA EQ	PLT3789	711,317	6,413	362,501
19	890-MT OF REG EQ (INDUST)	PLT385	534,388	4,818	272,334
20	891-MT OF REG EQ (CITY GATE)	PLT3789	0	0	0
21	892-MAINTENANCE OF SERVICES	PLT380	4,139,792	261,264	3,367,208
22	893-MAINT METER & HOUSE REG	PLT3814	1,651,539	83,772	1,141,154
23	894-MAINT OTHER EQUIP	PLT387	(11,828)	(107)	(6,028)
24	TOTAL MAINTENANCE EXPENSE		10,104,665	402,203	6,963,009
25	TOTAL DISTRIBUTION EXPENSES		36,411,809	1,472,354	24,394,679

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-11								
DISTRIBUTION EXPENSES								
OPERATION EXPENSE								
1	850-OPER SUPER & ENGINEERING	TLABDO	1,057	1,291	356	141	87	339
2	861-MAINT SUPER & ENGINEERING	TLABDO	6,684	8,165	2,254	895	552	2,142
3	863-MAINTENANCE OF MAINS	PLT376	12	25	13	5	2	9
4	870-SUPER & ENGINEERING	TLABDO	302,009	368,910	101,866	40,418	24,920	96,801
5	871-SYS CONTROL & LOAD DISP	DISTR	75,218	157,865	79,469	32,459	36,042	165,148
6	873-COMP STATION FUEL & POWER	PLT377	1,195	2,508	1,262	516	573	2,623
7	874-MAINS & SERVICE EXPENSE	PLT37680	288,416	406,911	195,643	79,711	30,885	140,694
8	875-OPER STATION EXP - GENERAL	PLT3789	56,785	119,179	59,995	24,504	27,210	124,677
9	876-OPER STATION EXP - INDUST	PLT385	2,150	4,511	2,271	928	1,030	4,719
10	878-METER & HOUSE REG EXP	PLT3814	1,052,883	1,161,375	195,565	74,317	34,685	77,081
11	879-CUSTOMER INSTALL EXP	PLT3804	37,211	19,076	3,430	1,404	451	1,053
12	880-OTHER EXPENSES	EXP8719	655,568	810,411	232,820	92,601	56,675	223,449
13	881-RENTS	EXP8710	(2,779)	(3,435)	(987)	(393)	(240)	(947)
14	TOTAL OPERATION EXPENSE		2,476,408	3,056,792	873,959	347,505	212,870	837,788
MAINTENANCE								
15	885-SUPERVISION	TLABDM	41,980	44,739	16,583	6,721	3,284	13,977
16	887-MAINTENANCE OF MAINS	PLT376	189,928	397,885	200,548	81,453	32,212	147,596
17	888-MAINT COMPRESSOR STA EQ	PLT377	4,224	8,864	4,462	1,823	2,024	9,273
18	889-MT OF MEAS & REG STA EQ	PLT3789	47,153	98,963	49,818	20,348	22,594	103,528
19	890-MT OF REG EQ (INDUST)	PLT385	35,424	74,347	37,426	15,286	16,974	77,777
20	891-MT OF REG EQ (CITY GATE)	PLT3789	0	0	0	0	0	0
21	892-MAINTENANCE OF SERVICES	PLT380	370,929	104,947	20,691	9,255	1,489	4,010
22	893-MAINT METER & HOUSE REG	PLT3814	173,031	190,861	32,139	12,213	5,700	12,668
23	894-MAINT OTHER EQUIP	PLT387	(784)	(1,646)	(828)	(338)	(376)	(1,722)
24	TOTAL MAINTENANCE EXPENSE		861,886	918,960	360,839	146,761	83,901	367,108
25	TOTAL DISTRIBUTION EXPENSES		3,338,294	3,975,752	1,234,797	494,266	296,771	1,204,895

OPER & MAINT EXPENSE CONT-12			ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
CUSTOMER ACCOUNT						
1	901-SUPERVISION	TLABCA		320,730		277,166
2	902-METER READING EXPENSE	CUST902		524,679	17,824	385,602
3	903-CUST RECORDS & COLLECTION	CUST903		6,744,055	374,906	5,890,069
904-UNCOLLECTIBLE ACCTS						
4	RESID NON HTG RATE 10,11 & 80	REVCLAIM		139,837	4,437	92,800
5	RESID HEATING RATE 12 & 13	REVCLAIM		2,921,606	92,699	1,938,860
6	COMM & IND SMALL RATE 21	REVCLAIM		200,216	6,353	132,869
7	COMM & IND MEDIUM RATE 22	REVCLAIM		117,521	3,729	77,991
8	C & I LARGE LLF RATE 33	REVCLAIM		13,634	433	9,048
9	C & I LARGE HLF RATE 23	REVCLAIM		0	0	0
10	C & I XLARGE LLF RATE 34	REVCLAIM		0	0	0
11	C & I XLARGE HLF RATE 24	REVCLAIM		3,855	122	2,558
12	BAD DEBT EXPENSE ADJ	EXP904B		0	0	0
13	TOTAL ACCOUNT 904			3,396,670	107,772	2,254,126
14	905-MISC CUSTOMER ACCTS EXP	EXP9023		421,737	23,437	364,119
15	TOTAL CUSTOMER ACCTS EXP			11,407,871	552,967	9,171,082
CUSTOMER SERVICES & INFO EXP						
16	907-CUST SERV & INFO SUPRV	TLABSE		25,617	213	2,845
17	908-CUST ASSISTANCE EXP & DSM	CUST908		353,138	2,937	39,219
18	909-INFO & INST ADV EXP & EE	CUST908		856,613	7,124	95,134
19	910-CUST SERVICE MISC EXP	CUST908		449,335	3,737	49,902
20	TOT CUST SERV & INFO EXP			1,684,703	14,010	187,100
SALES EXPENSES						
21	911-SUPERVISION	TLABSA		36,567	1,328	24,252
22	912-DEMO & SELLING EXP	CUST912		477,908	17,357	316,959
23	913-ADVERTISING EXP	CUST912		52,542	1,908	34,847
24	916-MISCELLANEOUS SALES EXP	CUST912		157,445	5,718	104,421
25	TOTAL SALES EXPENSE			724,461	26,312	480,478

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-12								
CUSTOMER ACCOUNT								
1	901-SUPERVISION	TLABCA	16,573	7,116	1,472	336	60	183
2	902-METER READING EXPENSE	CUST902	42,281	37,185	21,717	5,428	1,031	2,406
3	903-CUST RECORDS & COLLECTION	CUST903	334,596	126,257	13,291	2,597	418	1,921
904-UNCOLLECTIBLE ACCTS								
4	RESID NON HTG RATE 10,11 & 80	REVCLAIM	12,313	15,458	6,243	2,502	1,133	4,951
5	RESID HEATING RATE 12 & 13	REVCLAIM	257,255	322,969	130,441	52,281	23,668	103,433
6	COMM & IND SMALL RATE 21	REVCLAIM	17,630	22,133	8,939	3,583	1,622	7,088
7	COMM & IND MEDIUM RATE 22	REVCLAIM	10,348	12,991	5,247	2,103	952	4,161
8	C & I LARGE LLF RATE 33	REVCLAIM	1,201	1,507	609	244	110	483
9	C & I LARGE HLF RATE 23	REVCLAIM	0	0	0	0	0	0
10	C & I LARGE LLF RATE 34	REVCLAIM	0	0	0	0	0	0
11	C & I LARGE HLF RATE 24	REVCLAIM	339	426	172	69	31	136
12	BAD DEBT EXPENSE ADJ	EXP904B	0	0	0	0	0	0
13	TOTAL ACCOUNT 904		299,085	375,485	151,652	60,782	27,517	120,252
14	905-MISC CUSTOMER ACCTS EXP	EXP9023	21,867	9,483	2,031	466	84	251
15	TOTAL CUSTOMER ACCTS EXP		714,402	555,525	190,163	69,609	29,111	125,012
CUSTOMER SERVICES & INFO EXP								
16	907-CUST SERV & INFO SUPRV	TLABSE	17,145	4,711	407	184	30	83
17	908-CUST ASSISTANCE EXP & DSM	CUST908	236,345	64,940	5,612	2,532	407	1,147
18	909-INFO & INST ADV EXP & EE	CUST908	573,305	157,526	13,612	6,142	988	2,782
19	910-CUST SERVICE MISC EXP	CUST908	300,727	82,630	7,140	3,222	518	1,459
20	TOT CUST SERV & INFO EXP		1,127,521	309,806	26,771	12,080	1,944	5,472
SALES EXPENSES								
21	911-SUPERVISION	TLABSA	2,444	2,899	1,246	618	566	3,214
22	912-DEMO & SELLING EXP	CUST912	31,936	37,890	16,286	8,072	7,397	42,010
23	913-ADVERTISING EXP	CUST912	3,511	4,166	1,790	887	813	4,619
24	916-MISCELLANEOUS SALES EXP	CUST912	10,521	12,483	5,365	2,659	2,437	13,840
25	TOTAL SALES EXPENSE		48,412	57,438	24,688	12,237	11,214	63,684

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

OPER & MAINT EXPENSE CONT-13		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
ADMINISTRATIVE & GENERAL EXPENSE					
1	920-ADMIN & GENERAL SALARY	LABOR	5,966,360	202,579	4,030,440
2	921-OFFICE SUPPLIES & EXP	LABOR	5,080,815	172,512	3,432,230
3	923-OUTSIDE SERV EMPLOYED	LABOR	1,933,222	65,640	1,305,944
4	924-PROPERTY INSURANCE	PLANT	308,610	8,918	202,352
5	925-INJURIES & DAMAGES	LABOR	1,364,445	46,328	921,720
6	926-EMPLOYED PENSION & BENF	LABOR	8,570,579	291,001	5,789,661
7	927-FRANCHISE REQUIREMENTS	REVCLAIM	0	0	0
8	928-REGULATORY COMM EXPENSE	REVCLAIM	1,910,419	60,615	1,267,808
9	929-DUPLICATE CHARGES - CREDIT	LABOR	0	0	0
10	930-MISCELLANEOUS GEN EXP	LABOR	887,363	30,129	599,438
11	931-RENTS	LABOR	8,912,328	302,605	6,020,522
12	TOTAL OPERATION EXPENSE		34,934,140	1,180,327	23,570,115
13	MAINTENANCE				
14	932-MAINT OF GENERAL PLT	GENPLT	8,554	281	5,730
15	TOTAL ADMIN & GEN EXPENSE		34,942,694	1,180,607	23,575,845
16	OTHER ADJUSTMENTS	REVCLAIM	0	0	0
17	OTHER ADJUSTMENTS	REVCLAIM	0	0	0
18	TOTAL GAS O & M EXPENSE		87,171,897	3,262,891	59,315,120

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-13								
ADMINISTRATIVE & GENERAL EXPENSE								
1	920-ADMIN & GENERAL SALARY	LABOR	535,551	639,143	233,669	91,383	44,881	188,714
2	921-OFFICE SUPPLIES & EXP	LABOR	456,063	544,279	198,987	77,819	38,220	160,705
3	923-OUTSIDE SERV EMPLOYED	LABOR	173,530	207,095	75,714	29,610	14,542	61,147
4	924-PROPERTY INSURANCE	PLANT	25,400	35,123	15,578	6,270	2,752	12,217
5	925-INJURIES & DAMAGES	LABOR	122,475	146,165	53,438	20,898	10,264	43,157
6	926-EMPLOYED PENSION & BENF	LABOR	769,311	918,118	335,662	131,270	64,471	271,085
7	927-FRANCHISE REQUIREMENTS	REVCLAIM	0	0	0	0	0	0
8	928-REGULATORY COMM EXPENSE	REVCLAIM	168,217	211,187	85,295	34,186	15,477	67,634
9	929-DUPLICATE CHARGES - CREDIT	LABOR	0	0	0	0	0	0
10	930-MISCELLANEOUS GEN EXP	LABOR	79,651	95,058	34,753	13,591	6,675	28,067
11	931-RENTS	LABOR	799,987	954,728	349,047	136,504	67,041	281,894
12	TOTAL OPERATION EXPENSE		3,130,186	3,750,897	1,382,142	541,532	264,322	1,114,619
13	MAINTENANCE							
14	932-MAINT OF GENERAL PLT	GENPLT	751	931	361	143	68	290
15	TOTAL ADMIN & GEN EXPENSE		3,130,937	3,751,828	1,382,503	541,675	264,390	1,114,909
16	OTHER ADJUSTMENTS	REVCLAIM	0	0	0	0	0	0
17	OTHER ADJUSTMENTS	REVCLAIM	0	0	0	0	0	0
18	TOTAL GAS O & M EXPENSE		8,554,038	8,869,301	2,910,783	1,137,102	607,870	2,514,792

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

DEPRECIATION & AMORTIZATION-14

ALLOC

DEPRECIATION & AMORTIZATION EXPENSE

AMORTIZATION EXPENSE
1 AMORTIZATION RATE CASE EXP
2 ENVIRONMENTAL COST AMORT
3 TOTAL AMORTIZATION EXPENSE

REVCLAIM
PLANT

210,606
1,310,000
1,520,606

139,764
858,953
998,717

DEPRECIATION EXPENSE
INTANGIBLE PLANT

4 302-GAS FRANCHISES & CONSENTS
5 303-MISC INTANGIBLE PLT - CIS
6 303-MISC INTANG PLT - SOFTWARE
7 TOTAL INTANGIBLE EXPENSE

PLT302
PLT303
PLT303SL

0
0
426,184
426,184

0
0
287,899
287,899

PRODUCTION PLANT LPG

8 304-LAND & LAND RIGHTS
9 305-STRUCTURES
10 307-OTHER POWER EQUIP
11 311-LPG GAS EQUIPMENT
12 320-OTHER EQUIPMENT
13 TOTAL PRODUCTION PLANT

PLT304
PLT305
PLT307
PLT311
PLT320

11,132
82,166
1,408
255,263
33,751
383,721

8,381
61,860
1,060
192,178
25,410
288,889

PRODUCTION PLANT LNG

14 360-LAND & LAND RIGHTS
15 361-STRUCTURES & IMPROVEMENTS
16 362-GAS HOLDERS & LNG EQUIP
17 363-PURIFICATION EQUIP
18 TOTAL PRODUCTION PLANT LNG

PLT360
PLT361
PLT362
PLT363

7,967
103,266
140,523
423,771
675,527

5,998
77,745
105,794
319,041
508,578

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEPRECIATION & AMORTIZATION-14								
DEPRECIATION & AMORTIZATION EXPENSE								
AMORTIZATION EXPENSE								
1	AMORTIZATION RATE CASE EXP	REVCLAIM	18,544	23,281	9,403	3,769	1,706	7,456
2	ENVIRONMENTAL COST AMORT	PLANT	107,820	149,092	66,124	26,617	11,681	51,857
3	TOTAL AMORTIZATION EXPENSE		126,364	172,373	75,527	30,386	13,387	59,313
DEPRECIATION EXPENSE								
INTANGIBLE PLANT								
4	302-GAS FRANCHISES & CONSENTS	PLT302	0	0	0	0	0	0
5	303-MISC INTANGIBLE PLT - CIS	PLT303	0	0	0	0	0	0
6	303-MISC INTANG PLT - SOFTWARE	PLT303SL	38,255	45,655	16,691	6,528	3,206	13,480
7	TOTAL INTANGIBLE EXPENSE		38,255	45,655	16,691	6,528	3,206	13,480
PRODUCTION PLANT LPG								
8	304-LAND & LAND RIGHTS	PLT304	1,082	1,218	289	40	25	5
9	305-STRUCTURES	PLT305	7,989	8,992	2,130	297	182	33
10	307-OTHER POWER EQUIP	PLT307	137	154	37	5	3	1
11	311-LPG GAS EQUIPMENT	PLT311	24,820	27,934	6,619	921	567	104
12	320-OTHER EQUIPMENT	PLT320	3,282	3,694	875	122	75	14
13	TOTAL PRODUCTION PLANT		37,310	41,992	9,949	1,385	852	156
PRODUCTION PLANT LNG								
14	360-LAND & LAND RIGHTS	PLT360	775	872	207	29	18	3
15	361-STRUCTURES & IMPROVEMENTS	PLT361	10,041	11,301	2,678	373	229	42
16	362-GAS HOLDERS & LNG EQUIP	PLT362	13,663	15,378	3,644	507	312	57
17	363-PURIFICATION EQUIP	PLT363	41,205	46,375	10,988	1,529	941	172
18	TOTAL PRODUCTION PLANT LNG		65,684	73,925	17,515	2,438	1,499	274

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

DEPRECIATION & AMORTIZATION-15		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DISTRIBUTION EXPENSE					
1	374-LAND & LAND RIGHTS	PLT374	29,186	263	14,874
2	375-GAS DIST STATION STRUCTURES	PLT375	324,669	2,927	165,458
3	376-MAINS	PLT376	21,327,018	216,714	12,280,680
4	377-DIST COMP STATION EQ	PLT377	7,586	68	3,866
5	378-GAS MEAS & REG STATION EQ	PLT378	942,561	8,498	480,348
6	379-DIST MEAS & REG GS EQ	PLT379	379,279	3,419	193,288
7	380-SERVICES	PLT380	10,929,911	689,791	8,890,128
8	381-METERS	PLT381	1,721,290	87,310	1,189,349
9	382-METER INSTALLATION	PLT382	1,424,768	72,270	984,463
10	383-HOUSE REGULATORS	PLT383	28,591	1,450	19,756
11	384-HOUSE REGULATORS INSTALLS	PLT384	80,874	4,102	55,881
12	385-IND MEAS & REG STA EQUIP	PLT385	24,286	219	12,377
13	386-OTHER PROP CUST PREM	PLT386	11,650	105	5,937
14	387-DIST OTHER EQUIP	PLT387	28,373	256	14,460
15	TOTAL DISTRIBUTION PLANT		37,260,045	1,087,392	24,310,864
GENERAL PLANT EXP					
16	389-LAND & LAND RIGHTS	PLT389	8,705	296	5,881
17	390-STRUCTURES & IMPROV	PLT390	276,601	9,392	186,852
18	391-OFFICE EQUIPMENT	PLT391	8,381	285	5,661
19	392-TRANSPORTATION EQUIP	PLT392	0	0	0
20	393-STORES EQUIPMENT	PLT393	0	0	0
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	190,890	5,587	124,509
22	395-LABORATORY EQUIPMENT	PLT395	6,759	198	4,409
23	396-POWER OPERATED EQUIP	PLT396	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	13,762	467	9,297
25	398-MISCELLANEOUS EQUIP	PLT398	126,019	4,279	85,129
26	TOTAL GENERAL PLANT EXP		631,117	20,502	421,738
27	UNRECOVERED RESERVE	PLANT	186,500	5,389	122,286
28	TOTAL DEPR & AMORT EXPENSE		41,083,699	1,181,093	26,938,972

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEPRECIATION & AMORTIZATION-15								
DISTRIBUTION EXPENSE								
1	374-LAND & LAND RIGHTS	PLT374	1,935	4,061	2,044	835	927	4,248
2	375-GAS DIST STATION STRUCTURES	PLT375	21,522	45,170	22,739	9,287	10,313	47,254
3	376-MAINS	PLT376	1,597,716	3,347,089	1,687,045	685,197	270,970	1,241,608
4	377-DIST COMP STATION EQ	PLT377	503	1,055	531	217	241	1,104
5	378-GAS MEAS & REG STATION EQ	PLT378	62,482	131,135	66,013	26,963	29,939	137,184
6	379-DIST MEAS & REG GS EQ	PLT379	25,142	52,768	26,563	10,849	12,047	55,202
7	380-SERVICES	PLT380	979,330	277,081	54,628	24,434	3,932	10,588
8	381-METERS	PLT381	180,339	198,922	33,497	12,729	5,941	13,203
9	382-METER INSTALLATION	PLT382	149,273	164,654	27,726	10,536	4,917	10,928
10	383-HOUSE REGULATORS	PLT383	2,996	3,304	556	211	99	219
11	384-HOUSE REGULATORS INSTALLS	PLT384	8,473	9,346	1,574	598	279	620
12	385-IND MEAS & REG STA EQUIP	PLT385	1,610	3,379	1,701	695	771	3,535
13	386-OTHER PROP CUST PREM	PLT386	772	1,621	816	333	370	1,696
14	387-DIST OTHER EQUIP	PLT387	1,881	3,947	1,987	812	901	4,130
15	TOTAL DISTRIBUTION PLANT		3,033,974	4,243,532	1,927,421	783,697	341,647	1,531,517
GENERAL PLANT EXP								
16	389-LAND & LAND RIGHTS	PLT389	781	933	341	133	65	275
17	390-STRUCTURES & IMPROV	PLT390	24,828	29,631	10,833	4,237	2,081	8,749
18	391-OFFICE EQUIPMENT	PLT391	752	898	328	128	63	265
19	392-TRANSPORTATION EQUIP	PLT392	0	0	0	0	0	0
20	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	15,578	21,797	9,847	4,003	1,747	7,820
22	395-LABORATORY EQUIPMENT	PLT395	552	772	349	142	62	277
23	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	1,235	1,474	539	211	104	435
25	398-MISCELLANEOUS EQUIP	PLT398	11,312	13,500	4,935	1,930	948	3,986
26	TOTAL GENERAL PLANT EXP		55,039	69,004	27,172	10,784	5,070	21,808
27	UNRECOVERED RESERVE	PLANT	15,350	21,226	9,414	3,789	1,663	7,383
28	TOTAL DEPR & AMORT EXPENSE		3,371,976	4,667,707	2,083,690	839,007	367,324	1,633,931

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

STATE & FED TAXES & OTHER EXP-16		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TAXES OTHER THAN INCOME PROPERTY TAX	PLANT	26,869,455	776,456	17,618,017
2	PAYROLL TAXES	LABOR	2,738,063	92,967	1,849,637
3	OTHER TAXES	PLANT	227,533	6,575	149,191
4	TOTAL TAXES OTHER THAN INC		29,835,051	875,998	19,616,844
5	TOTAL INCOME TAX EXPENSE		5,930,858	(259,743)	3,618,428
6	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	35,184	20	2,563
7	TOTAL EXPENSES		164,056,689	5,060,258	109,491,928

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
STATE & FED TAXES & OTHER EXP-16								
1	TAXES OTHER THAN INCOME							
	PROPERTY TAX	PLANT	2,211,499	3,058,030	1,356,275	545,948	239,583	1,063,646
2	PAYROLL TAXES	LABOR	245,774	293,313	107,235	41,937	20,597	86,604
3	OTHER TAXES	PLANT	18,727	25,896	11,485	4,623	2,029	9,007
4	TOTAL TAXES OTHER THAN INC		2,476,000	3,377,239	1,474,995	592,508	262,209	1,159,258
5	TOTAL INCOME TAX EXPENSE		144,908	1,074,358	617,930	121,711	119,667	493,598
6	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	16,870	11,490	2,626	1,080	69	465
7	TOTAL EXPENSES		14,563,793	18,000,096	7,090,025	2,691,407	1,357,138	5,802,044

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

INCOME TAXES-17

FEDERAL & STATE TAX CALCULAT

1	OPERATING REVENUES	214,523,590	4,833,258	141,277,753
2	OPERATING EXPENSES			
3	OPERATION & MAINTENANCE EXP	87,171,897	3,262,891	59,315,120
4	DEPRECIATION & AMORTIZATION	41,083,699	1,181,093	26,938,972
5	TAXES OTHER THAN INCOME	29,835,051	875,998	19,616,844
6	INTEREST ON CUSTOMER DEPOSITS	35,184	20	2,563
7	AFUDC ADJUSTMENT	0	0	0
8	OPERATING INC BEFORE FED TAX	56,397,759	(486,744)	35,404,253
9	LESS:			
10	INTEREST EXPENSE	18,751,148	478,365	12,007,256
11	NET OPERATING INC BEFORE TXS	37,646,611	(965,109)	23,396,997
12	LESS:			
13	STATE INCOME TAX @ 0.00%	0	0	0
14	FEDERAL TAXABLE BASIS	37,646,611	(965,109)	23,396,997
15	FEDERAL INCOME TAX @ 21.00%	7,905,788	(202,873)	4,913,369
16	AFUDC AMORTIZATION	23,070	667	15,126
17	AMORTIZATION OF EXCESS ADIT	(1,998,000)	(57,737)	(1,310,067)
18	TOTAL INCOME TAX EXPENSE	5,930,858	(259,743)	3,618,428
19	NET INCOME AFTER TAX	50,466,901	(227,001)	31,785,825

EFFECTIVE STATE TAX RATE	0.00%
FEDERAL TAX RATE - CURRENT	21.00% Tax Update
1 - INCREMENTAL TAX RATE	0.79000
INCREMENTAL TAX RATE	0.21000
EFFECTIVE INCREMENTAL FEDERAL RATE	0.21000
FACTOR FOR TAXABLE BASIS	1.26582
INTEREST EXPENSE PERCENTAGE	2.4600%
FEDERAL TAX RATE - NET OF UNCOLL	20.60% Tax Update
1-FEDL TAX RATE - NET OF UNCOLL	77.49% Tax Update

INCOME TAXES-17									
FEDERAL & STATE TAX CALCULAT									
1	OPERATING REVENUES			17,390,407	25,405,079	10,934,192	3,761,922	2,073,925	8,847,054
OPERATING EXPENSES									
2	OPERATION & MAINTENANCE EXP			8,554,038	8,869,301	2,910,783	1,137,102	607,870	2,514,792
3	DEPRECIATION & AMORTIZATION			3,371,976	4,667,707	2,083,690	839,007	367,324	1,633,931
4	TAXES OTHER THAN INCOME			2,476,000	3,377,239	1,474,995	592,508	262,209	1,159,258
5	INTEREST ON CUSTOMER DEPOSITS			16,870	11,490	2,626	1,080	69	465
6	AFUDC ADJUSTMENT	PLANT		0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX			2,971,523	8,479,342	4,462,097	1,192,226	836,453	3,538,609
LESS:									
8	INTEREST EXPENSE			1,507,450	2,293,026	1,044,870	421,564	182,757	815,861
9	NET OPERATING INC BEFORE TXS			1,464,073	6,186,315	3,417,227	770,662	653,696	2,722,748
LESS:									
10	STATE INCOME TAX @ 0.00%			0	0	0	0	0	0
11	FEDERAL TAXABLE BASIS			1,464,073	6,186,315	3,417,227	770,662	653,696	2,722,748
12	FEDERAL INCOME TAX @ 21.00%			307,455	1,299,126	717,618	161,839	137,276	571,777
13	AFUDC AMORTIZATION	PLANT		1,899	2,626	1,164	469	206	913
14	AMORTIZATION OF EXCESS ADIT	PLANT		(164,446)	(227,394)	(100,852)	(40,596)	(17,815)	(79,092)
12	TOTAL INCOME TAX EXPENSE			144,908	1,074,358	617,930	121,711	119,667	493,598
13	NET INCOME AFTER TAX			2,826,615	7,404,984	3,844,167	1,070,515	716,786	3,045,011

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
FEDERAL TAX RATE - NET OF UNCOLL
1-FEDL TAX RATE - NET OF UNCOLL

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF LABOR ALLOC-18					
DEVELOPMENT OF LABOR ALLOCATOR					
1	813-OTH GAS SUPPLY EXP	EXP813	40	1	29
LOCAL STORAGE LABOR					
2	841-OPERATION LABOR & EXPENSE	DSWNLNG	1,461,438	12,142	1,100,261
3	844-OPER SUPERVISION & ENGINEER	LABSO	0	0	0
4	846-OTHER EXPENSES	EXP846	0	0	0
5	847.1-MAINT SUPERVISION & ENG	LABSO	0	0	0
6	847.2-MAINT STRUCT & IMPROV	EXP8472	0	0	0
7	847.3-MAINT LNG PROCESS TERM EQ	EXP8473	0	0	0
8	847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0
9	847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0
10	TOTAL STORAGE LABOR		1,461,438	12,142	1,100,261
11	TOTAL PROD & STORAGE LABOR		1,461,477	12,143	1,100,290

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF LABOR ALLOC-18								
1	813-OTH GAS SUPPLY EXP	EXP813	3	5	1	0	0	0
DEVELOPMENT OF LABOR ALLOCATOR								
LOCAL STORAGE LABOR								
2	841-OPERATION LABOR & EXPENSE	DSWNLNG	142,100	159,930	37,893	5,275	3,244	593
3	844-OPER SUPERVISION & ENGINEER	LABSO	0	0	0	0	0	0
4	846-OTHER EXPENSES	EXP846	0	0	0	0	0	0
5	847.1-MAINT SUPERVISION & ENG	LABSO	0	0	0	0	0	0
6	847.2-MAINT STRUCT & IMPROV	EXP8472	0	0	0	0	0	0
7	847.3-MAINT LNG PROCESS TERM EQ	EXP8473	0	0	0	0	0	0
8	847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0	0	0	0
9	847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0	0	0	0
10	TOTAL STORAGE LABOR		142,100	159,930	37,893	5,275	3,244	593
11	TOTAL PROD & STORAGE LABOR		142,104	159,935	37,894	5,275	3,244	593

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVEL OF LABOR ALLOC CONT-19					
TRANSMISSION & DISTRIBUTION LABOR					
OPERATION					
1	850-OPER SUPER & ENGINEERING	LABDO	5,443	226	3,617
2	861-MAINT SUPER & ENGINEERING	LABDO	62,528	2,595	41,555
3	863-MAINTENANCE OF MAINS	EXP863	162	2	93
4	870-SUPER & ENGINEERING	LABDO	2,167,663	89,966	1,440,600
5	871-SYSTEM CONTROL & DISP	EXP871	660,664	5,956	336,687
6	873-COMP STATION FUEL & POWER	EXP873	0	0	0
7	874-MAINS & SERVICE EXPENSE	EXP874	2,112,504	59,102	1,385,284
8	875-OPER STATION EXP - GENERAL	EXP875	697,873	6,292	355,650
9	876-OPER STATION EXP - INDUST	EXP876	26,343	237	13,425
10	878-METER & HOUSE REG EXP	EXP878	7,566,236	383,788	5,227,996
11	879-CUSTOMER INSTALL EXP	EXP879	332,326	19,946	260,150
12	880-OTHER EXPENSE	EXP880	2,488,994	100,960	1,648,569
13	TOTAL OPERATION LABOR		16,120,736	669,069	10,713,628
MAINTENANCE					
14	885-SUPERVISION	LABDM	446,420	18,309	309,853
15	887-MAINTENANCE OF MAINS	EXP887	1,537,626	15,625	885,407
16	888-MAINT COMPRESSOR STA EQ	EXP888	0	0	0
17	889-MT OF MEAS & REG STA EQ	EXP889	311,219	2,806	158,604
18	890-MT OF REG EQ (INDUST)	EXP890	45,517	410	23,196
19	891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0
20	892-MAINTENANCE OF SERVICES	EXP892	2,108,929	133,095	1,715,352
21	893-MAINT METER & HOUSE REG	EXP893	1,261,782	64,002	871,846
22	894-MAINT OF OTHER EQUIP	EXP894	0	0	0
23	TOTAL MAINTENANCE LABOR		5,711,493	234,247	3,964,258
24	TOTAL DISTRIB & TRANS LABOR		21,832,229	903,317	14,677,886
CUSTOMER ACCOUNTS LABOR					
25	901-SUPERVISION	LABCA	259,553	14,424	224,299
26	902-METER READING EXPENSE	EXP902	166,591	9,217	122,433
27	903-CUST RECORDS & COLLECT	EXP903	2,371,820	131,851	2,071,481
28	905-MISC CUSTOMER ACCTS EXP	EXP905	360,459	20,031	311,213
29	TOTAL CUSTOMER ACCTS LABOR		3,158,423	175,523	2,729,425

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVEL OF LABOR ALLOC CONT-19								
TRANSMISSION & DISTRIBUTION LABOR								
OPERATION								
1	850-OPER SUPER & ENGINEERING	LABDO	517	631	174	69	43	166
2	861-MAINT SUPER & ENGINEERING	LABDO	5,937	7,252	2,002	794	490	1,903
3	863-MAINTENANCE OF MAINS	EXP863	12	25	13	5	2	9
4	870-SUPER & ENGINEERING	LABDO	205,802	251,391	69,416	27,542	16,982	65,964
5	871-SYSTEM CONTROL & DISP	EXP871	43,795	91,915	46,270	18,899	20,985	96,156
6	873-COMP STATION FUEL & POWER	EXP873	0	0	0	0	0	0
7	874-MAINS & SERVICE EXPENSE	EXP874	168,697	238,006	114,433	46,623	18,065	82,293
8	875-OPER STATION EXP - GENERAL	EXP875	46,262	97,092	48,876	19,963	22,167	101,571
9	876-OPER STATION EXP - INDUST	EXP876	1,746	3,665	1,845	754	837	3,834
10	878-METER & HOUSE REG EXP	EXP878	792,713	874,397	147,240	55,953	26,114	58,034
11	879-CUSTOMER INSTALL EXP	EXP879	31,035	15,910	2,861	1,171	376	878
12	880-OTHER EXPENSE	EXP880	234,016	289,290	83,109	33,056	20,231	79,764
13	TOTAL OPERATION LABOR		1,530,531	1,869,574	516,241	204,829	126,291	490,572
MAINTENANCE								
14	885-SUPERVISION	LABDM	39,003	41,566	15,407	6,245	3,051	12,986
15	887-MAINTENANCE OF MAINS	EXP887	115,191	241,317	121,632	49,401	19,536	89,517
16	888-MAINT COMPRESSOR STA EQ	EXP888	0	0	0	0	0	0
17	889-MT OF MEAS & REG STA EQ	EXP889	20,631	43,299	21,797	8,903	9,885	45,296
18	890-MT OF REG EQ (INDUST)	EXP890	3,017	6,333	3,188	1,302	1,446	6,625
19	891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0	0	0	0
20	892-MAINTENANCE OF SERVICES	EXP892	188,962	53,463	10,540	4,715	759	2,043
21	893-MAINT METER & HOUSE REG	EXP893	132,197	145,819	24,555	9,331	4,355	9,678
22	894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0
23	TOTAL MAINTENANCE LABOR		499,001	531,796	197,118	79,896	39,032	166,145
24	TOTAL DISTRIB & TRANS LABOR		2,029,532	2,401,370	713,359	284,726	165,323	656,717
CUSTOMER ACCOUNTS LABOR								
25	901-SUPERVISION	LABCA	13,411	5,758	1,191	272	49	148
26	902-METER READING EXPENSE	EXP902	13,425	11,807	6,895	1,723	327	764
27	903-CUST RECORDS & COLLECT	EXP903	117,674	44,403	4,674	913	147	675
28	905-MISC CUSTOMER ACCTS EXP	EXP905	18,689	8,105	1,736	398	72	215
29	TOTAL CUSTOMER ACCTS LABOR		163,200	70,073	14,497	3,307	595	1,802

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

DEVEL OF LABOR ALLOC CONT-20

CUSTOMER SERVICES & INFO EXP

1	907-CUST SERV & INFO SUPRV	LABSI	7,760	65	862
2	908-CUST ASSISTANCE EXP	EXP908	255,280	2,123	28,351
3	909-INFO & INST ADV EXP & EE	EXP909	287	2	32
4	910-CUST SERVICE MISC EXP	EXP910	151,584	1,261	16,835
5	TOT CUST SERV & INFO LABOR		414,911	3,450	46,079

SALES EXPENSES

6	911-SUPERVISION	LABSA	12,426	451	8,241
7	912-DEMO & SELLING EXP	EXP912	416,060	15,111	275,940
8	913-ADVERTISING EXP	EXP913	266	10	176
9	916-MISCELLANEOUS SALES EXP	EXP916	108,612	3,945	72,034
10	TOTAL SALES LABOR		537,364	19,516	356,391

ADMINISTRATIVE & GENERAL LABOR

OPERATION LABOR					
11	920-ADMIN & GENERAL SALARY	EXP920	5,994,900	203,548	4,049,719
12	921-OFFICE SUPPLIES & EXP	EXP921	(8)	(0)	(6)
13	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0
14	924-PROPERTY INSURANCE	EXP924	0	0	0
15	925-INJURIES & DAMAGES	EXP925	74,981	2,546	50,652
16	926-EMPLOYED PENSION & BENF	EXP926	(366)	(12)	(247)
17	928-REGULATORY COMM EXPENSE	EXP928	1,708	54	1,134
18	929-DUPPLICATE CHARGES - CREDIT	EXP929	0	0	0
19	930-MISCELLANEOUS GEN EXP	EXP930	(15,205)	(516)	(10,271)
20	931-RENTS	EXP931	0	0	0
21	TOTAL OPERATION EXPENSE		6,056,009	205,619	4,090,980
MAINTENANCE					
22	932-MAINT OF GENERAL PLT	EXP932	5,165	170	3,460

TOTAL ADMIN & GEN LABOR

205,789

6,061,174

TOTAL GAS O & M LABOR

1,319,739

33,465,578

CWIP & RWIP DISTRIBUTION LABOR

744,102

25,424,135

CWIP & RWIP LNG LABOR

20,841

2,508,356

SUM OF ALLOCATED LABOR EXP

2,084,682

61,398,069

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

COMM & IND SMALL RATE 21 COMM & IND MEDIUM RATE 22 C & I LARGE LOW LOAD FAC RATE 33 C & I LARGE HIGH LOAD FAC RATE 23 C & I X LARGE LOW LOAD FAC RATE 34 C & I X LARGE HIGH LOAD FAC RATE 24

ALLOC

DEVEL OF LABOR ALLOC CONT-20

CUSTOMER SERVICES & INFO EXP

1	907-CUST SERV & INFO SUPRV	LABSI	5,194	1,427	123	56	9	25
2	908-CUST ASSISTANCE EXP	EXP908	170,852	46,944	4,057	1,830	295	829
3	909-INFO & INST ADV EXP & EE	EXP909	192	53	5	2	0	1
4	910-CUST SERVICE MISC EXP	EXP910	101,450	27,875	2,409	1,087	175	492
5	TOT CUST SERV & INFO LABOR		277,688	76,300	6,593	2,975	479	1,348

SALES EXPENSES

6	911-SUPERVISION	LABSA	830	985	423	210	192	1,092
7	912-DEMO & SELLING EXP	EXP912	27,803	32,987	14,178	7,027	6,440	36,574
8	913-ADVERTISING EXP	EXP913	18	21	9	4	4	23
9	916-MISCELLANEOUS SALES EXP	EXP916	7,258	8,611	3,701	1,835	1,681	9,548
10	TOTAL SALES LABOR		35,909	42,604	18,312	9,076	8,318	47,237

ADMINISTRATIVE & GENERAL LABOR

11	920-ADMIN & GENERAL SALARY	EXP920	538,113	642,200	234,787	91,820	45,096	189,617
12	921-OFFICE SUPPLIES & EXP	EXP921	(1)	(1)	(0)	(0)	(0)	(0)
13	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0
14	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0
15	925-INJURIES & DAMAGES	EXP925	6,730	8,032	2,937	1,148	564	2,372
16	926-EMPLOYED PENSION & BENF	EXP926	(33)	(39)	(14)	(6)	(3)	(12)
17	928-REGULATORY COMM EXPENSE	EXP928	150	189	76	31	14	60
18	929-DUPPLICATE CHARGES - CREDIT	EXP929	0	0	0	0	0	0
19	930-MISCELLANEOUS GEN EXP	EXP930	(1,365)	(1,629)	(596)	(233)	(114)	(481)
20	931-RENTS	EXP931	0	0	0	0	0	0
21	TOTAL OPERATION EXPENSE		543,596	648,752	237,190	92,760	45,556	191,556

MAINTENANCE

22	932-MAINT OF GENERAL PLT	EXP932	453	562	218	86	41	175
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TOTAL ADMIN & GEN LABOR

23	TOTAL ADMIN & GEN LABOR		544,049	649,314	237,408	92,846	45,597	191,731
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TOTAL GAS O & M LABOR

24	TOTAL GAS O & M LABOR		3,192,482	3,399,596	1,028,063	398,205	223,556	899,428
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CWIP & RWIP DISTRIBUTION LABOR

25	CWIP & RWIP DISTRIBUTION LABOR	DISTRPLT	2,074,827	2,903,138	1,311,522	533,135	232,733	1,041,555
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CWIP & RWIP LNG LABOR

26	CWIP & RWIP LNG LABOR	LNGPLT	243,895	274,498	65,038	9,053	5,568	1,018
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SUM OF ALLOCATED LABOR EXP

27	SUM OF ALLOCATED LABOR EXP		5,511,204	6,577,232	2,404,623	940,393	461,857	1,942,001
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

REVENUE REQUIREMENTS-21		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
PRESENT RATES					
1	RATE BASE		762,241,780	19,445,726	488,099,847
2	NET OPER INC (PRESENT RATES)		50,466,901	(227,001)	31,785,825
3	RATE OF RETURN (PRES RATES)		6.62%	-1.17%	6.51%
4	RELATIVE RATE OF RETURN		1.000	-0.176	0.984
5	SALES REVENUE (PRE RATES)		211,046,293	4,776,683	139,501,957
6	ANNUAL BOOKED THERM SALES		396,724,601	3,775,348	191,758,293
7	SALE REV \$/THERM (PRE RATES)		\$0.5320	\$1.2652	\$0.7275
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.19%	7.19%	7.19%
9	RETURN REQ FOR CLAIMED ROR		54,805,184	1,398,148	35,094,379
10	SALES REVENUE REQ CLAIMED ROR		216,644,574	6,873,834	143,771,438
11	REVENUE DEFICIENCY SALES REV		5,598,281	2,097,152	4,269,481
12	PERCENT INCREASE REQUIRED		2.65%	43.90%	3.06%
13	ANNUAL BOOKED THERM SALES		396,724,601	3,775,348	191,758,293
14	SALES REV REQUIRED \$/THERM		\$0.5461	\$1.8207	\$0.7498
15	REVENUE DEFICIENCY \$/THERM		\$0.0141	\$0.5555	\$0.0223

REVENUE REQUIREMENTS-21		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
PRESENT RATES								
1	RATE BASE		61,278,442	93,212,447	42,474,377	17,136,732	7,429,139	33,165,069
2	NET OPER INC (PRESENT RATES)		2,826,615	7,404,984	3,844,167	1,070,515	716,786	3,045,011
3	RATE OF RETURN (PRES RATES)		4.61%	7.94%	9.05%	6.25%	9.65%	9.18%
4	RELATIVE RATE OF RETURN		0.697	1.200	1.367	0.944	1.457	1.387
5	SALES REVENUE (PRE RATES)		17,038,091	24,856,177	10,692,334	3,668,219	1,990,735	8,522,097
6	ANNUAL BOOKED THERM SALES		24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
7	SALE REV \$/THERM (PRE RATES)		\$0.6917	\$0.4499	\$0.4055	\$0.2800	\$0.1628	\$0.1224
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
9	RETURN REQ FOR CLAIMED ROR		4,405,920	6,701,975	3,053,908	1,232,131	534,155	2,384,568
10	SALES REVENUE REQ CLAIMED ROR		19,076,085	23,948,989	9,672,554	3,876,775	1,755,061	7,669,838
11	REVENUE DEFICIENCY SALES REV		2,037,994	(907,188)	(1,019,780)	208,556	(235,674)	(852,259)
12	PERCENT INCREASE REQUIRED		11.96%	-3.65%	-9.54%	5.69%	-11.84%	-10.00%
13	ANNUAL BOOKED THERM SALES		24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
14	SALES REV REQUIRED \$/THERM		\$0.7745	\$0.4335	\$0.3668	\$0.2959	\$0.1435	\$0.1102
15	REVENUE DEFICIENCY \$/THERM		\$0.0827	-\$0.0164	-\$0.0387	\$0.0159	-\$0.0193	-\$0.0122

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

ALLOCATION FACTOR TABLE-22

DEMAND RELATED

STORAGE ALLOCATORS

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DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

18,480,817

153,549

13,913,501

DISTRIBUTION ALLOCATORS

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DISTR
DISTR L4

100.00000%
100.00000%

0.9015%
1.0925%

50.9620%
61.9966%

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

COMM & IND SMALL RATE 21
COMM & IND MEDIUM RATE 22
C & I LARGE LOW LOAD FAC RATE 33
C & I LARGE HIGH LOAD FAC RATE 23
C & I X LARGE LOW LOAD FAC RATE 34
C & I X LARGE HIGH LOAD FAC RATE 24

ALLOC

ALLOCATION FACTOR TABLE-22

DEMAND RELATED

STORAGE ALLOCATORS

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18

DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

1,796,947

2,022,416

479,180

66,700

41,022

7,501

DISTRIBUTION ALLOCATORS

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DISTR

DISTR L4

6.6290%

8.0665%

13.9126%

16.8818%

7.0036%

8.5149%

2.8606%

3.4476%

3.1764%

0.0000%

14.5544%

0.0000%

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

ALLOCATION FACTOR TABLE CONT-23

COMMODITY RELATED

1 ANNUAL FIRM THERMS SALES
2 ANNUAL FIRM THERMS SALES & TRANS
3 DIRECT GAS COST ALLOCATOR
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259,873,195
396,724,601
126,364,722

191,758,293
191,758,293
92,821,450

3,775,348
3,775,348
1,872,064

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
22,887,169	31,579,424	5,970,565	2,712,395	428,805	761,197
24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
11,128,389	15,661,718	3,083,893	1,126,287	308,071	362,850

ALLOCATION FACTOR TABLE CONT-23

COMMODITY RELATED

- 1 ANNUAL FIRM THERMS SALES
- 2 ANNUAL FIRM THERMS SALES & TRANS
- 3 DIRECT GAS COST ALLOCATOR
- 4 EGAS

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	644,363,420
2	ACCT 381-METERS	CUST381	32,341,616
3	ACCT 382-METER INSTALLATION	CUST382	32,341,616
4	ACCT 383-HOUSE REGULATORS	CUST383	32,341,616
5	ACCT 384-HOUSE REGUL. INSTALLS	CUST384	32,341,616
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	100,0000%
7	ACCT 386-OTHER PROP CUST PREM	CUST386	100,0000%
8	CUSTOMER DEPOSITS	CUSTDEP	3,346,514
9	ACCT 902-METER READ EXP	CUST902	469,118
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	7,403,974
11			
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	429,092
13	ACCT 912-DEMO & SELLING EXP	CUST912	100,0000%
14			
15			
16			
17			

RATE YEAR

18	ANNUAL NO SALES CUST EXCL GAS LGHTS		3,194,479
19	ANNUAL NO OF TRANS CUSTOMERS		37,902
20	TOTAL ANNUAL CUST EXCL GAS LGHTS		3,232,381
21			
22			

TEST YEAR

24	ANNUAL NO SALES CUST EXCL GAS LGHTS		3,146,914
25	ANNUAL NO OF TRANS CUSTOMERS		34,190
26	TOTAL ANNUAL CUST EXCL GAS LGHTS		3,181,104
27			
28			

30	ANNUAL NO GAS LIGHT CUSTOMERS		276
31	NOT INCLUDED ABOVE		
32			
33			
34			
35			

ALLOCATION FACTOR TABLE CONT-24		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	57,735,570	16,335,070	3,220,533	1,440,501	231,805	624,189
2	ACCT 381-METERS	CUST381	3,388,424	3,737,580	629,374	239,169	111,623	248,064
3	ACCT 382-METER INSTALLATION	CUST382	3,388,424	3,737,580	629,374	239,169	111,623	248,064
4	ACCT 383-HOUSE REGULATORS	CUST383	3,388,424	3,737,580	629,374	239,169	111,623	248,064
5	ACCT 384-HOUSE REGUL. INSTALLS	CUST384	3,388,424	3,737,580	629,374	239,169	111,623	248,064
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	6,629,000	13,912,600	7,003,600	2,860,600	3,176,400	14,554,400
7	ACCT 386-OTHER PROP CUST PREM	CUST386	6,629,000	13,912,600	7,003,600	2,860,600	3,176,400	14,554,400
8	CUSTOMER DEPOSITS	CUSTDEP	1,604,631	1,092,909	249,765	102,719	6,589	44,228
9	ACCT 902-METER READ EXP	CUST902	37,804	33,247	19,418	4,853	922	2,151
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	367,337	138,611	14,591	2,851	459	2,108
11								
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	287,179	78,907	6,819	3,077	495	1,394
13	ACCT 912-DEMO & SELLING EXP	CUST912	6,682,500	7,928,300	3,407,800	1,689,100	1,547,900	8,790,500
14								
15								
16								
17	RATE YEAR							
18	ANNUAL NO SALES CUST EXCL GAS LGHTS		222,923	40,181	1,404	670	48	36
19	ANNUAL NO OF TRANS CUSTOMERS		8,394	22,233	4,069	1,766	360	1,080
20	TOTAL ANNUAL CUST EXCL GAS LGHTS		231,317	62,414	5,473	2,436	408	1,116
21								
22								
23	TEST YEAR							
24	ANNUAL NO SALES CUST EXCL GAS LGHTS		222,998	38,892	1,455	606	60	39
25	ANNUAL NO OF TRANS CUSTOMERS		5,808	21,255	4,053	1,627	375	1,072
26	TOTAL ANNUAL CUST EXCL GAS LGHTS		228,806	60,147	5,508	2,233	435	1,111
27								
28								
29	ANNUAL NO GAS LIGHT CUSTOMERS		0	0	0	0	0	0
30	NOT INCLUDED ABOVE							
31								
32								
33								
34								
35								

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

TOTAL
COMPANY

ALLOC

ALLOCATION FACTOR TABLE CONT-25

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE 10,11 & 80	C904RNH	6,873,834	0	0
2	RESID HEATING RATE 12 7 13	C904RH	143,771,438	143,771,438	0
3	COMM & IND SMALL RATE 21	C904R21	19,076,085	0	0
4	COMM & IND MEDIUM RATE 22	C904R22	23,948,989	0	0
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	9,672,554	0	0
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	3,876,775	0	0
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	1,755,061	0	0
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	7,669,838	0	0
			216,644,574		

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	COMM & IND SMALL RATE 21	C488R21	19,076,085	0	0
10	COMM & IND MEDIUM RATE 22	C488R22	23,948,989	0	0
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	9,672,554	0	0
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	3,876,775	0	0
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	1,755,061	0	0
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	7,669,838	0	0
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ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
	0	0	0	0	0	0
	0	0	0	0	0	0
	19,076,085	0	0	0	0	0
	0	23,948,989	0	0	0	0
	0	0	9,672,554	0	0	0
	0	0	0	3,876,775	0	0
	0	0	0	0	1,755,061	0
	0	0	0	0	0	7,669,838

ALLOCATION FACTOR TABLE CONT-25

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE 10.11 & 80	C904R21
2	RESID HEATING RATE 12.7 13	C904R21
3	COMM & IND SMALL RATE 21	C904R21
4	COMM & IND MEDIUM RATE 22	C904R22
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	COMM & IND SMALL RATE 21	C488R21
10	COMM & IND MEDIUM RATE 22	C488R22
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED-26		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE	PLANT	1,310,853,604	37,880,193	859,512,806
2	SUM OF ALLOCATED LABOR EXP	LABOR	61,398,069	2,084,682	41,476,079
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1,799,946	14,955	1,355,111
4	ACCT 311-LP GAS EQUIP	PLT311	8,403,279	69,819	6,326,508
5	ACCT 320-OTHER EQUIPMENT	PLT320	489,062	4,063	368,196
6	ACCT 375-GAS DIST STATION STR	PLT375	10,212,827	92,073	5,204,659
7	ACCT 376-MAINS	PLT376	696,026,030	7,072,636	400,790,813
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	32,114,706	289,529	16,366,291
9	ACCT 380-SERVICES	PLT380	352,943,574	22,274,396	287,075,835
10	ACCT 381-METERS	PLT381	63,693,810	3,230,792	44,010,127
11	ACCT 382-METER INSTALLATION	PLT382	49,868,002	2,529,494	34,456,992
12	ACCT 386-OTHER PROP CUST PREM	PLT386	381,896	3,443	194,622
13	ACCT 383-HOUSE REGULATORS	PLT383	937,222	47,539	647,587
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	9,155,973	310,878	6,185,111
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	2,384,968	80,978	1,611,111
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	625,738	21,246	422,703
18	ACCT 393-STORES EQUIPMENT	PLT393	16,876	494	11,008
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	5,315,407	155,569	3,467,022
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	237,430	6,949	154,866
21	ACCT 397-COMMUNICATION EQUIP	PLT397	975,600	33,125	659,045
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	3,867,999	131,332	2,612,939
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1,048,969,604	29,347,032	687,866,648
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1,223,974,353	35,822,729	798,348,379
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	117,433,311	5,956,663	81,142,186
26	ACCT 871-879 DIST OPER EXP	EXP8719	16,101,392	653,114	10,664,652
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	216,644,574	6,873,834	143,771,438
28	TOTAL GENERAL PLANT	GENPLT	23,035,102	756,024	15,431,245
29	TOTAL WORKING CASH EXPENSE	CWCEXP	119,541,136	3,771,374	80,296,267
30	ACCT 304-LAND & LAND RIGHTS	PLT304	853,973	7,095	642,924
31	ACCT 360-LAND & LAND RIGHTS	PLT360	261,152	2,170	196,611
32	ACCT 374-LAND & LAND RIGHTS	PLT374	925,104	8,340	471,451
33	ACCT 871-880 DIST OPER EXP	EXP8710	23,074,015	935,942	15,282,924
34	TOTAL LNG PLANT	LNGPLT	33,737,186	280,307	25,399,439
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	169,755	5,764	114,674
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INTERNALLY DEVELOPED-26		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARG LOW LOAD FAC RATE 33	C & I LARG HIGH LOAD FAC RATE 23	C & I X LARG LOW LOAD FAC RATE 34	C & I X LARG HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE	PLANT	107,890,240	149,189,105	66,167,271	26,634,603	11,688,314	51,891,072
2	SUM OF ALLOCATED LABOR EXP	LABOR	5,511,204	6,577,232	2,404,623	940,393	461,857	1,942,001
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	175,014	196,974	46,670	6,496	3,995	731
4	ACCT 311-LP GAS EQUIP	PLT311	817,077	919,598	217,885	30,328	18,653	3,411
5	ACCT 320-OTHER EQUIPMENT	PLT320	47,553	53,520	12,681	1,765	1,086	199
6	ACCT 375-GAS DIST STATION STR	PLT375	677,004	1,420,868	715,266	292,144	324,397	1,486,416
7	ACCT 376-MAINS	PLT376	52,142,854	109,235,213	55,058,215	22,362,004	8,843,328	40,520,965
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	2,128,870	4,467,986	2,249,187	918,660	1,020,080	4,674,103
9	ACCT 380-SERVICES	PLT380	31,624,077	8,947,370	1,764,014	789,020	126,969	341,893
10	ACCT 381-METERS	PLT381	6,673,187	7,360,817	1,239,493	471,021	219,832	488,540
11	ACCT 382-METER INSTALLATION	PLT382	5,224,660	5,763,028	970,440	368,778	172,113	382,494
12	ACCT 386-OTHER PROP CUST PREM	PLT386	25,316	53,132	26,746	10,924	12,130	55,583
13	ACCT 383-HOUSE REGULATORS	PLT383	98,193	108,311	18,239	6,931	3,235	7,189
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	821,857	980,828	358,589	140,236	68,874	289,600
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	214,079	255,488	93,406	36,529	17,941	75,436
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	56,167	67,032	24,507	9,584	4,707	19,792
18	ACCT 393-STORES EQUIPMENT	PLT393	1,377	1,927	871	354	154	691
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	433,783	606,957	274,199	111,462	48,657	217,757
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	19,376	27,112	12,248	4,979	2,173	9,727
21	ACCT 397-COMMUNICATION EQUIP	PLT397	87,572	104,511	38,209	14,943	7,339	30,858
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	347,199	414,357	151,488	59,244	29,096	122,344
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	83,766,931	118,182,583	56,822,230	23,151,025	8,970,297	40,862,859
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	99,886,780	139,763,517	63,139,579	25,666,320	11,204,283	50,142,765
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	12,303,464	13,571,258	2,285,274	868,430	405,307	900,729
26	ACCT 871-879 DIST OPER EXP	EXP8719	1,513,857	1,871,425	537,636	213,838	130,875	515,995
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	19,076,085	23,948,989	9,672,554	3,876,775	1,755,061	7,669,838
28	TOTAL GENERAL PLANT	GENPLT	2,022,262	2,506,965	971,340	384,301	182,366	780,600
29	TOTAL WORKING CASH EXPENSE	CWCEXP	10,875,861	12,945,413	4,852,057	1,790,539	962,228	4,047,396
30	ACCT 304-LAND & LAND RIGHTS	PLT304	83,034	93,453	22,142	3,082	1,896	347
31	ACCT 360-LAND & LAND RIGHTS	PLT360	25,393	28,579	6,771	943	580	106
32	ACCT 374-LAND & LAND RIGHTS	PLT374	61,325	128,706	64,791	26,463	29,385	134,643
33	ACCT 871-880 DIST OPER EXP	EXP8710	2,169,425	2,681,836	770,456	306,439	187,550	739,443
34	TOTAL LNG PLANT	LNGPLT	3,280,372	3,691,970	874,755	121,762	74,886	13,694
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	15,238	18,185	6,648	2,600	1,277	5,369

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-27		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	3,157	47	2,319
2	ACCT 846-OTHER EXPENSES	EXP846	0	0	0
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	1,134,691	10,230	578,261
8	ACCT 873-COMP STA FUEL & POW	EXP873	18,025	163	9,186
9	ACCT 874-MAINS & SERVICE EXP	EXP874	3,611,680	101,044	2,368,376
10	ACCT 875-OPER STATION EXP - GEN	EXP875	856,626	7,723	436,554
11	ACCT 878-METER & HOUSE REG EXP	EXP878	10,049,486	509,748	6,943,832
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	398,457	23,915	311,918
13	ACCT 880-OTHER EXPENSE	EXP880	6,972,623	282,828	4,618,272
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	2,535,250	25,762	1,459,866
15	ACCT 889-MT OF M & R STA EQ	EXP889	711,317	6,413	362,501
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	534,388	4,818	272,334
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	EXP892	4,139,792	261,264	3,367,208
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1,651,539	83,772	1,141,154
20	ACCT 902-METER READING EXP	EXP902	524,679	29,029	385,602
21	ACCT 903-CUST RECORDS & COLL	EXP903	6,744,055	374,906	5,890,069
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	353,138	2,937	39,219
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	3,396,670	107,772	2,254,126
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	3,396,670	107,772	2,254,126
25	ACCT 920-ADMIN & GEN SALARY	EXP920	5,966,360	202,579	4,030,440
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1,933,222	65,640	1,305,944
27	ACCT 930-MISC GEN EXP	EXP930	887,363	30,129	599,438
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	8,554	281	5,730
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	162	2	93
30	STORAGE LABOR ACCTS 846-847	LABSO	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	13,885,101	576,282	9,227,855
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	5,265,073	215,938	3,654,405
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	2,898,870	161,099	2,505,127
34	SALES LABOR ACCT 912 - 916	LABSA	524,938	19,065	348,150
35	CUST SERV & INFO LABOR 908-910	LABSI	407,151	3,386	45,217
36	TOTAL STORAGE LABOR	TLABSO	1,461,438	12,142	1,100,261
37	TOTAL DISTR OPER LABOR	TLABDO	16,120,736	669,069	10,713,628
38	TOTAL DISTR MAINT LABOR	TLABDM	5,711,493	234,247	3,964,258
39	TOTAL SALES LABOR	TLABSA	537,364	19,516	356,391
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-27		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	278	391	77	28	8	9
2	ACCT 846-OTHER EXPENSES	EXP846	0	0	0	0	0	0
3	ACCT 847-2-MAINT STRUCT & INMPROV	EXP8472	0	0	0	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0	0	0	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	75,218	157,865	79,469	32,459	36,042	165,148
8	ACCT 873-COMP STA FUEL & POW	EXP873	1,195	2,508	1,262	516	573	2,623
9	ACCT 874-MAINS & SERVICE EXP	EXP874	288,416	406,911	195,643	79,711	30,885	140,694
10	ACCT 875-OPER STATION EXP - GEN	EXP875	56,785	119,179	59,995	24,504	27,210	124,677
11	ACCT 878-METER & HOUSE REG EXP	EXP878	1,052,883	1,161,375	195,565	74,317	34,685	77,081
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	37,211	19,076	3,430	1,404	451	1,053
13	ACCT 880-OTHER EXPENSE	EXP880	655,568	810,411	232,820	92,601	56,675	223,449
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	189,928	397,885	200,548	81,453	32,212	147,596
15	ACCT 889-MT OF M & R STA EQ	EXP889	47,153	98,963	49,818	20,348	22,594	103,528
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	35,424	74,347	37,426	15,286	16,974	77,777
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	EXP892	370,929	104,947	20,691	9,255	1,489	4,010
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	173,031	190,861	32,139	12,213	5,700	12,668
20	ACCT 902-METER READING EXP	EXP902	42,281	37,185	21,717	5,428	1,031	2,406
21	ACCT 903-CUST RECORDS & COLL	EXP903	334,596	126,257	13,291	2,597	418	1,921
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	236,345	64,940	5,612	2,532	407	1,147
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	299,085	375,485	151,652	60,782	27,517	120,252
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	299,085	375,485	151,652	60,782	27,517	120,252
25	ACCT 920-ADMIN & GEN SALARY	EXP920	535,551	639,143	233,669	91,383	44,881	188,714
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	173,530	207,095	75,714	29,610	14,542	61,147
27	ACCT 930-MISC GEN EXP	EXP930	79,651	95,058	34,753	13,591	6,675	28,067
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	751	931	361	143	68	290
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	12	25	13	5	2	9
30	STORAGE LABOR ACCTS 846-847	LABSO	0	0	0	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	1,318,276	1,610,300	444,648	176,424	108,777	422,539
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	459,998	490,230	181,711	73,651	35,981	153,159
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	149,788	64,315	13,306	3,035	546	1,654
34	SALES LABOR ACCT 912 - 916	LABSA	35,079	41,619	17,889	8,866	8,125	46,145
35	CUST SERV & INFO LABOR 908-910	LABSI	272,494	74,872	6,470	2,919	470	1,322
36	TOTAL STORAGE LABOR	TLABSO	142,100	159,930	37,893	5,275	3,244	593
37	TOTAL DISTR OPER LABOR	TLABDO	1,530,531	1,869,574	516,241	204,829	126,291	490,572
38	TOTAL DISTR MAINT LABOR	TLABDM	499,001	531,796	197,118	79,896	39,032	166,145
39	TOTAL SALES LABOR	TLABSA	35,909	42,604	18,312	9,076	8,318	47,237
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INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLABCA	3,158,423	175,523	2,729,425
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	414,911	3,450	46,079
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	63,715	574	32,470
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	(11,828)	(107)	(6,028)
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	5,080,815	172,512	3,432,230
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	8,570,579	291,001	5,789,661
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	470,376,885	28,231,059	368,218,021
8	ACCT 925-INJURIES & DAMAGES	EXP925	1,364,445	46,328	921,720
9	ACCT 302-GAS FRANCHISES & CON	PLT302	213,499	6,170	139,989
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	5,085	147	3,334
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	29,888,379	1,014,816	20,190,420
12	ACCT 307-OTHER POWER EQUIP	PLT307	46,159	384	34,751
13	ACCT 361-STRUCTURES & IMPROV	PLT361	3,385,050	28,125	2,548,475
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	4,605,653	38,266	3,467,420
15	ACCT 363-PURIFICATION EQUIP	PLT363	13,892,912	115,430	10,459,443
16	ACCT 377-DIST COMP STATION EQ	PLT377	248,716	2,242	126,751
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	12,106,307	109,144	6,169,614
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	2,934,277	148,838	2,027,480
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	796,108	7,177	405,712
20	ACCT 387-DIST OTHER EQUIP	PLT387	785,775	7,084	400,446
21	ACCT 389-LAND & LAND RIGHTS	PLT389	285,357	9,689	192,766
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	44,221,014	398,673	22,535,905
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	7,268,734	403,935	6,275,671
24					
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	32,426	292	16,525
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	421,737	23,437	364,119
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	449,335	3,737	49,902
28	ACCT 912-DEMO & SELLING EXP	EXP912	477,908	17,357	316,959
29	ACCT 916-MISC SALES EXP	EXP916	157,445	5,718	104,421
30	ACCT 924-PROPERTY INSURANCE	EXP924	308,610	8,918	202,352
31	ACCT 928-REGULATORY COMM EXP	EXP928	1,910,419	60,615	1,267,808
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0	0	0
33	ACCT 931-RENTS	EXP931	8,912,328	302,605	6,020,522
34					
35					
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	856,613	7,124	95,134
37	ACCT 913-ADVERTISING EXP	EXP913	52,542	1,908	34,847
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INTERNALLY DEVELOPED CONT-28	ALLOC	COMM & IND	COMM & IND	C & I LARGE	C & I LARGE	C & I X LARGE	C & I X LARGE
		SMALL RATE 21	MEDIUM RATE 22	LOW LOAD FAC RATE 33	HIGH LOAD FAC RATE 23	LOW LOAD FAC RATE 34	HIGH LOAD FAC RATE 24
1 TOTAL CUST ACCTS LABOR	TLABCA	163,200	70,073	14,497	3,307	595	1,802
2 CUSTOMER SERVICE & INFO LABOR	TLABSE	277,688	76,300	6,593	2,975	479	1,348
3 ACCT 888-MNT COMPRESSOR STA EQ	EXP888	4,224	8,864	4,462	1,823	2,024	9,273
4 ACCT 894-MAINT OF OTHER EQUIP	EXP894	(784)	(1,646)	(828)	(338)	(376)	(1,722)
5 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	456,063	544,279	198,987	77,819	38,220	160,705
6 ACCT 926-EMPLOY PENSION & BENF	EXP926	769,311	918,118	335,662	131,270	64,471	271,085
7 ACCT 380-384-SERV METRS & REGUL	PLT3804	43,927,541	22,518,628	4,049,288	1,657,450	532,276	1,242,622
8 ACCT 925-INJURIES & DAMAGES	EXP925	122,475	146,165	53,438	20,898	10,264	43,157
9 ACCT 302-GAS FRANCHISES & CON	PLT302	17,572	24,298	10,777	4,338	1,904	8,452
10 ACCT 303-MISC INTANGIBLE PLT	PLT303	419	579	257	103	45	201
11 ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	2,682,836	3,201,775	1,170,562	457,780	224,830	945,360
12 ACCT 307-OTHER POWER EQUIP	PLT307	4,488	5,051	1,197	167	102	19
13 ACCT 361-STRUCTURES & IMPROV	PLT361	329,139	370,437	87,769	12,217	7,514	1,374
14 ACCT 362-GAS HOLDERS & LNG EQ	PLT362	447,822	504,012	119,418	16,622	10,223	1,869
15 ACCT 363-PURIFICATION EQUIP	PLT363	1,350,851	1,520,347	360,223	50,141	30,838	5,639
16 ACCT 377-DIST COMP STATION EQ	PLT377	16,487	34,603	17,419	7,115	7,900	36,199
17 ACCT 379-DIST MEAS & REG GS EQ	PLT379	802,522	1,684,301	847,878	346,308	384,540	1,762,000
18 ACCT 384-HOUSE REGUL INSTALLS	PLT384	307,424	339,102	57,102	21,699	10,127	22,506
19 ACCT 385-IND MEAS & REG STA EQ	PLT385	52,774	110,759	55,756	22,773	25,287	115,869
20 ACCT 387-DIST OTHER EQUIP	PLT387	52,089	109,322	55,033	22,478	24,959	114,365
21 ACCT 389-LAND & LAND RIGHTS	PLT389	25,614	30,569	11,176	4,371	2,147	9,026
22 ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	2,931,391	6,152,287	3,097,065	1,264,969	1,404,620	6,436,103
23 CUSTOMER ACCTS EXP 902 - 903	EXP9023	376,877	163,441	35,008	8,025	1,449	4,326
24							
25 ACCT 876-OPER STAT EXP - INDUST	EXP876	2,150	4,511	2,271	928	1,030	4,719
26 ACCT 905-MISC CUST ACCTS EXP	EXP905	21,867	9,483	2,031	466	84	251
27 ACCT 910-CUST SERVICE MISC EXP	EXP910	300,727	82,630	7,140	3,222	518	1,459
28 ACCT 912-DEMO & SELLING EXP	EXP912	31,936	37,890	16,286	8,072	7,397	42,010
29 ACCT 916-MISC SALES EXP	EXP916	10,521	12,483	5,365	2,659	2,437	13,840
30 ACCT 924-PROPERTY INSURANCE	EXP924	25,400	35,123	15,578	6,270	2,752	12,217
31 ACCT 928-REGULATORY COMM EXP	EXP928	168,217	211,187	85,295	34,186	15,477	67,634
32 ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0	0	0	0	0	0
33 ACCT 931-RENTS	EXP931	799,987	954,728	349,047	136,504	67,041	281,894
34							
35							
36 ACCT 909-INFO & INST ADV EXP & EE	EXP909	573,305	157,526	13,612	6,142	988	2,782
37 ACCT 913-ADVERTISING EXP	EXP913	3,511	4,166	1,790	887	813	4,619
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
INTERNALLY DEVELOPED CONT-29				
REVENUES FROM GAS SALES				
1 REVENUES FIRM SALES OF GAS		211,046,293	4,776,683	139,501,957
2 BASE REVENUE SALES		148,577,330	4,300,592	116,445,197
3 BASE REVENUE TRANSPORTATION		26,234,359	0	0
4 RDM ADJUSTMENT		-2,584,650	-35,430	-1,799,586
5 ISR ADJUSTMENT		38,889,954	490,257	24,901,225
6 GAS LIGHTS		22,148	22,148	0
7 NORMALIZE ERC		-92,848	-884	-44,878
8				
9				
10				
11				
12 DELIVERY RATE TOTAL		174,740,989	4,321,856	116,400,319
REVENUE REQUIREMENT INPUTS				
1 CLAIMED RATE OF RETURN		7.190%	7.190%	7.190%
2 ANNUAL THERM SALES & TRANS		396,724,601	3,775,348	191,758,293
3 PROPOSED SALES REVENUES		216,644,574	6,873,834	143,771,438
4 TOTAL ANNUAL CUST EX LIGHTS		3,232,381	204,033	2,725,184
5				

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-29							
REVENUES FROM GAS SALES							
1 REVENUES FIRM SALES OF GAS		17,038,091	24,856,177	10,692,334	3,668,219	1,990,735	8,522,097
2 BASE REVENUE SALES		13,269,474	11,838,279	1,976,132	500,527	91,096	156,033
3 BASE REVENUE TRANSPORTATION		821,713	8,265,368	6,374,659	2,255,781	1,603,925	6,912,913
4 RDM ADJUSTMENT		-231,161	-518,473	0	0	0	0
5 ISR ADJUSTMENT		3,183,829	5,283,933	2,347,713	914,978	298,576	1,469,443
6 GAS LIGHTS		0	0	0	0	0	0
7 NORMALIZE		-5,765	-12,930	-6,171	-3,067	-2,863	-16,292
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12 DELIVERY RATE TOTAL		14,085,422	20,090,717	8,344,620	2,753,241	1,692,158	7,052,654
REVENUE REQUIREMENT INPUTS							
1 CLAIMED RATE OF RETURN		7.190%	7.190%	7.190%	7.190%	7.190%	7.190%
2 ANNUAL THERM SALES & TRANS		24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
3 PROPOSED SALES REVENUES		19,076,085	23,948,989	9,672,554	3,876,775	1,755,061	7,669,838
4 TOTAL ANNUAL CUST EX LIGHTS		231,317	62,414	5,473	2,436	408	1,116
5							

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
HEATING
RATE 12 & 13

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

TOTAL
COMPANY

ALLOC

RATIO TABLE-30

CAPACITY RELATED

STORAGE ALLOCATORS

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DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

0.75286

0.00831

1.00000

DISTRIBUTION ALLOCATORS

DISTR
DISTR4

0.50962
0.61997

0.00902
0.01093

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1.00000

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

COMM & IND SMALL RATE 21
COMM & IND MEDIUM RATE 22
C & I LARGE LOW LOAD FAC RATE 33
C & I LARGE HIGH LOAD FAC RATE 23
C & I X LARGE LOW LOAD FAC RATE 34
C & I X LARGE HIGH LOAD FAC RATE 24

ALLOC

RATIO TABLE-30

CAPACITY RELATED

STORAGE ALLOCATORS

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DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

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DISTRIBUTION ALLOCATORS

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DISTR RSUM ALLOC LESS THAN 4" DISTR4

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0.08067 0.16882 0.08515 0.03448 0.00000 0.00000

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

RATIO TABLE CONT-31

COMMODITY RELATED

1 ANNUAL FIRM THERMS SALES
2 ANNUAL FIRM THERMS SALES & TRANS
3 DIRECT GAS COST ALLOCATOR
4 EGAS

1.00000
1.00000
1.00000

0.73789
0.48335
0.73455

0.01453
0.00952
0.01481

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24

RATIO TABLE CONT-31

COMMODITY RELATED

1 ANNUAL FIRM THERMS SALES	0.08807	0.12152	0.02297	0.01044	0.00165	0.00293
2 ANNUAL FIRM THERMS SALES & TRANS	0.06209	0.13926	0.06646	0.03303	0.03083	0.17546
3 DIRECT GAS COST ALLOCATOR	0.08807	0.12394	0.02440	0.00891	0.00244	0.00287

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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

RATIO TABLE CONT-32

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	1.00000	0.06311	0.81338
2	ACCT 381-METERS	CUST381	1.00000	0.05072	0.69096
3	ACCT 382-METER INSTALLATION	CUST382	1.00000	0.05072	0.69096
4	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.05072	0.69096
5	ACCT 384-HOUSE REGUL. INSTALLS	CUST384	1.00000	0.05072	0.69096
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	1.00000	0.00902	0.50962
7	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.00902	0.50962
8	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00055	0.07286
9	ACCT 902-METER READ EXP	CUST902	1.00000	0.05533	0.73493
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	1.00000	0.05559	0.87337
11					
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.00832	0.11106
13	ACCT 912-DEMO & SELLING EXP	CUST912	1.00000	0.03632	0.66322
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RATIO TABLE CONT-32		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	0.08960	0.02535	0.00500	0.00224	0.00036	0.00097
2	ACCT 381-METERS	CUST381	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
3	ACCT 382-METER INSTALLATION	CUST382	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
4	ACCT 383-HOUSE REGULATORS	CUST383	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
5	ACCT 384-HOUSE REGUL. INSTALLS	CUST384	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
7	ACCT 386-OTHER PROP CUST PREM	CUST386	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
8	CUSTOMER DEPOSITS	CUSTDEP	0.47949	0.32658	0.07463	0.03069	0.00197	0.01322
9	ACCT 902-METER READ EXP	CUST902	0.08058	0.07087	0.04139	0.01035	0.00197	0.00459
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	0.04961	0.01872	0.00197	0.00039	0.00006	0.00028
11								
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
13	ACCT 912-DEMO & SELLING EXP	CUST912	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

RATIO TABLE CONT-33

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE 10,11 & 80	C904R21	1.00000	0.00000	
2	RESID HEATING RATE 12 7 13	C904R21	1.00000	0.00000	
3	COMM & IND SMALL RATE 21	C904R21	1.00000	0.00000	
4	COMM & IND MEDIUM RATE 22	C904R22	1.00000	0.00000	
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	1.00000	0.00000	
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	1.00000	0.00000	
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	1.00000	0.00000	
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	1.00000	0.00000	

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	COMM & IND SMALL RATE 21	C488R21	1.00000	0.00000	
10	COMM & IND MEDIUM RATE 22	C488R22	1.00000	0.00000	
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	1.00000	0.00000	
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	1.00000	0.00000	
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	1.00000	0.00000	
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	1.00000	0.00000	

RATIO TABLE CONT-33		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS								
1	RESID NON HTG RATE 10.11 & 80	C904R21	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE 12.7 13	C904R21	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	COMM & IND SMALL RATE 21	C904R21	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	COMM & IND MEDIUM RATE 22	C904R22	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
INTERNALLY DEVELOPED LATE PAYMENT CHARGES								
9	COMM & IND SMALL RATE 21	C488R21	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	COMM & IND MEDIUM RATE 22	C488R22	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

INTERNALLY DEVELOPED-34

1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.02890	0.65569
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.03395	0.67553
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.00831	0.75286
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.00831	0.75286
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.00831	0.75286
6	ACCT 375-GAS DIST STATION STR	PLT375	1.00000	0.00902	0.50962
7	ACCT 376-MAINS	PLT376	1.00000	0.01016	0.57583
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	1.00000	0.00902	0.50962
9	ACCT 380-SERVICES	PLT380	1.00000	0.06311	0.81338
10	ACCT 381-METERS	PLT381	1.00000	0.05072	0.69096
11	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.05072	0.69096
12	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.00902	0.50962
13	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.05072	0.69096
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000
15	ACCT 390-STRUCTURES & IMPROV	PLT390	1.00000	0.03395	0.67553
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.03395	0.67553
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.03395	0.67553
18	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.02927	0.65226
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.02927	0.65226
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.02927	0.65226
21	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.03395	0.67553
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.03395	0.67553
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.02798	0.65575
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.02927	0.65226
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	1.00000	0.05072	0.69096
26	ACCT 871-879 DIST OPER EXP	EXP8719	1.00000	0.04056	0.66234
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.03173	0.66363
28	TOTAL GENERAL PLANT	GENPLT	1.00000	0.03282	0.66990
29	TOTAL WORKING CASH EXPENSE	CWCEXP	1.00000	0.03155	0.67170
30	ACCT 304-LAND & LAND RIGHTS	PLT304	1.00000	0.00831	0.75286
31	ACCT 360-LAND & LAND RIGHTS	PLT360	1.00000	0.00831	0.75286
32	ACCT 374-LAND & LAND RIGHTS	PLT374	1.00000	0.00902	0.50962
33	ACCT 871-880 DIST OPER EXP	EXP8710	1.00000	0.04056	0.66234
34	TOTAL LNG PLANT	LNGPLT	1.00000	0.00831	0.75286
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	1.00000	0.03395	0.67553

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31-May-18 12:40 PM

INTERNALLY DEVELOPED-34		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.08231	0.11381	0.05048	0.02032	0.00892	0.03959
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
4	ACCT 311-LP GAS EQUIP	PLT311	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
6	ACCT 375-GAS DIST STATION STR	PLT375	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
7	ACCT 376-MAINS	PLT376	0.07492	0.15694	0.07910	0.03213	0.01271	0.05822
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
9	ACCT 380-SERVICES	PLT380	0.08960	0.02535	0.00500	0.00224	0.00036	0.00097
10	ACCT 381-METERS	PLT381	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
11	ACCT 382-METER INSTALLATION	PLT382	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
12	ACCT 386-OTHER PROP CUST PREM	PLT386	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
13	ACCT 383-HOUSE REGULATORS	PLT383	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 390-STRUCTURES & IMPROV	PLT390	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
18	ACCT 393-STORES EQUIPMENT	PLT393	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
21	ACCT 397-COMMUNICATION EQUIP	PLT397	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.07986	0.11267	0.05417	0.02207	0.00855	0.03896
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
26	ACCT 871-879 DIST OPER EXP	EXP8719	0.09402	0.11623	0.03339	0.01328	0.00813	0.03205
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.08805	0.11055	0.04465	0.01789	0.00810	0.03540
28	TOTAL GENERAL PLANT	GENPLT	0.08779	0.10883	0.04217	0.01668	0.00792	0.03389
29	TOTAL WORKING CASH EXPENSE	CWCEXP	0.09098	0.10829	0.04059	0.01498	0.00805	0.03386
30	ACCT 304-LAND & LAND RIGHTS	PLT304	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
31	ACCT 360-LAND & LAND RIGHTS	PLT360	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
32	ACCT 374-LAND & LAND RIGHTS	PLT374	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
33	ACCT 871-880 DIST OPER EXP	EXP8710	0.09402	0.11623	0.03339	0.01328	0.00813	0.03205
34	TOTAL LNG PLANT	LNGPLT	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

INTERNALLY DEVELOPED CONT-35

1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	1.00000	0.01481	0.73455
2	ACCT 846-OTHER EXPENSES	EXP846	0.00000	0.00000	0.00000
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0.00000	0.00000	0.00000
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0.00000	0.00000	0.00000
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0.00000	0.00000	0.00000
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0.00000	0.00000	0.00000
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	1.00000	0.00902	0.50962
8	ACCT 873-COMP STA FUEL & POW	EXP873	1.00000	0.00902	0.50962
9	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.02798	0.65575
10	ACCT 875-OPER STATION EXP - GEN	EXP875	1.00000	0.00902	0.50962
11	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.05072	0.69096
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.06002	0.78281
13	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.04056	0.66234
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.01016	0.57583
15	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.00902	0.50962
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.00902	0.50962
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.00000	0.06311	0.81338
18	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.05072	0.69096
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.05559	0.73493
20	ACCT 902-METER READING EXP	EXP902	1.00000	0.00832	0.87337
21	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.03173	0.11106
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.03173	0.66363
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.03395	0.67553
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.03395	0.67553
25	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.03395	0.67553
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.03395	0.67553
27	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.03282	0.66990
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	1.00000	0.01016	0.57583
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	1.00000	0.00000	0.00000
30	STORAGE LABOR ACCTS 846-847	LABSO	0.00000	0.04150	0.66459
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	1.00000	0.04101	0.69408
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.05557	0.86417
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	1.00000	0.03632	0.66322
34	SALES LABOR ACCT 912 - 916	LABSA	1.00000	0.00832	0.11106
35	CUST SERV & INFO LABOR 908-910	LABSI	1.00000	0.00831	0.75286
36	TOTAL STORAGE LABOR	TLABSO	1.00000	0.04150	0.66459
37	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.04101	0.69408
38	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.03632	0.66322
39	TOTAL SALES LABOR	TLABSA	1.00000	0.00831	0.75286
40				0.04150	0.66459

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-35		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	0.08807	0.12394	0.02440	0.00891	0.00244	0.00287
2	ACCT 846-OTHER EXPENSES	EXP846	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 847-2-MAINT STRCT & INMPROV	EXP8472	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
8	ACCT 873-COMP STA FUEL & POW	EXP873	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.07986	0.11267	0.05417	0.02207	0.00855	0.03896
10	ACCT 875-OPER STATION EXP - GEN	EXP875	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
11	ACCT 878-METER & HOUSE REG EXP	EXP878	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.09339	0.04787	0.00861	0.00352	0.00113	0.00264
13	ACCT 880-OTHER EXPENSE	EXP880	0.09402	0.11623	0.03339	0.01328	0.00813	0.03205
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.07492	0.15694	0.07910	0.03213	0.01271	0.05822
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 892-MAINTENANCE OF SERV	EXP892	0.08960	0.02535	0.00500	0.00224	0.00036	0.00097
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
20	ACCT 902-METER READING EXP	EXP902	0.08058	0.07087	0.04139	0.01035	0.00197	0.00459
21	ACCT 903-CUST RECORDS & COLL	EXP903	0.66927	0.01872	0.00197	0.00039	0.00006	0.00028
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.08805	0.11055	0.04465	0.01789	0.00810	0.03325
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.08805	0.11055	0.04465	0.01789	0.00810	0.03540
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
25	ACCT 920-ADMIN & GEN SALARY	EXP920	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
27	ACCT 930-MISC GEN EXP	EXP930	0.08779	0.10883	0.04217	0.01668	0.00792	0.03389
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	0.07492	0.15694	0.07910	0.03213	0.01271	0.05822
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	STORAGE LABOR ACCTS 846-847	LABSO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	0.09494	0.11597	0.03202	0.01271	0.00783	0.03043
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.08737	0.09311	0.03451	0.01399	0.00683	0.02909
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	0.05167	0.02219	0.00459	0.00105	0.00019	0.00057
34	SALES LABOR ACCT 912 - 916	LABSA	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
35	CUST SERV & INFO LABOR 908-910	LABSI	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
36	TOTAL STORAGE LABOR	TLABSO	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
37	TOTAL DISTR OPER LABOR	TLABDO	0.09494	0.11597	0.03202	0.01271	0.00783	0.03043
38	TOTAL DISTR MAINT LABOR	TLABDM	0.08737	0.09311	0.03451	0.01399	0.00683	0.02909
39	TOTAL SALES LABOR	TLABSA	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-36		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.05557	0.86417
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.00832	0.11106
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	1.00000	0.00902	0.50962
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.00902	0.50962
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.03395	0.67553
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000	0.03395	0.67553
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	1.00000	0.06002	0.78281
8	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.03395	0.67553
9	ACCT 302-GAS FRANCHISES & CON	PLT302	1.00000	0.02890	0.65569
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	1.00000	0.02890	0.65569
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	1.00000	0.03395	0.67553
12	ACCT 307-OTHER POWER EQUIP	PLT307	1.00000	0.00831	0.75286
13	ACCT 361-STRUCTURES & IMPROV	PLT361	1.00000	0.00831	0.75286
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	1.00000	0.00831	0.75286
15	ACCT 363-PURIFICATION EQUIP	PLT363	1.00000	0.00831	0.75286
16	ACCT 377-DIST COMP STATION EQ	PLT377	1.00000	0.00902	0.50962
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	1.00000	0.00902	0.50962
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	1.00000	0.05072	0.69096
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	1.00000	0.00902	0.50962
20	ACCT 387-DIST OTHER EQUIP	PLT387	1.00000	0.00902	0.50962
21	ACCT 389-LAND & LAND RIGHTS	PLT389	1.00000	0.03395	0.67553
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	1.00000	0.00902	0.50962
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	1.00000	0.05557	0.86338
24					
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	1.00000	0.00902	0.50962
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	1.00000	0.05557	0.86338
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	1.00000	0.00832	0.11106
28	ACCT 912-DEMO & SELLING EXP	EXP912	1.00000	0.03632	0.66322
29	ACCT 916-MISC SALES EXP	EXP916	1.00000	0.03632	0.66322
30	ACCT 924-PROPERTY INSURANCE	EXP924	1.00000	0.02890	0.65569
31	ACCT 928-REGULATORY COMM EXP	EXP928	1.00000	0.03173	0.66363
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0.00000	0.00000	0.00000
33	ACCT 931-RENTS	EXP931	1.00000	0.03395	0.67553
34					
35					
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	1.00000	0.00832	0.11106
37	ACCT 913-ADVERTISING EXP	EXP913	1.00000	0.03632	0.66322
38					
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INTERNALLY DEVELOPED CONT-36		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	TLABCA	0.05167	0.02219	0.00459	0.00105	0.00019	0.00057
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	0.09339	0.04787	0.00861	0.00352	0.00113	0.00264
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
9	ACCT 302-GAS FRANCHISES & CON	PLT302	0.08231	0.11381	0.05048	0.02032	0.00892	0.03959
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.08231	0.11381	0.05048	0.02032	0.00892	0.03959
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
12	ACCT 307-OTHER POWER EQUIP	PLT307	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
13	ACCT 361-STRUCTURES & IMPROV	PLT361	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
15	ACCT 363-PURIFICATION EQUIP	PLT363	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
16	ACCT 377-DIST COMP STATION EQ	PLT377	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
20	ACCT 387-DIST OTHER EQUIP	PLT387	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
21	ACCT 389-LAND & LAND RIGHTS	PLT389	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	0.05185	0.02249	0.00482	0.00110	0.00020	0.00060
24								
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0.05185	0.02249	0.00482	0.00110	0.00020	0.00060
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
28	ACCT 912-DEMO & SELLING EXP	EXP912	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
29	ACCT 916-MISC SALES EXP	EXP916	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
30	ACCT 924-PROPERTY INSURANCE	EXP924	0.08231	0.11381	0.05048	0.02032	0.00892	0.03959
31	ACCT 928-REGULATORY COMM EXP	EXP928	0.08805	0.11055	0.04465	0.01789	0.00810	0.03540
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	ACCT 931-RENTS	EXP931	0.08976	0.10712	0.03916	0.01532	0.00752	0.03163
34								
35								
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
37	ACCT 913-ADVERTISING EXP	EXP913	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

INTERNALLY DEVELOPED CONT-37

REVENUES FROM GAS SALES
REVENUES FIRM SALES OF GAS

0.66100

0.02263

1.00000

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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
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INTERNALLY DEVELOPED CONT-37

REVENUES FROM GAS SALES
REVENUES FIRM SALES OF GAS

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Attachment 15
Narragansett Gas Allocator Study

ATTACHMENT 15

Tabulation of External and Internal Allocators

**National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS**

NOTE: ALL PAGE REFERENCES ARE TO THE COST OF SERVICE PROGRAM PAGE NUMBERING AT THE BOTTOM CENTER OF THE PAGE.

The listing of all allocation factors and ratio tables is in Pages 22 to 37 of Schedule PMN-3. Also see the Workpapers Supporting the Cost of Service Study for the detail supporting the external allocators.

External Allocators, Page 22

Production Allocators:

1. DSWNLNG – LNG Production Allocator
This allocator is based on the Remaining Design Winter Demands. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 30, Line 10.

Distribution Allocators:

2. DISTR – Distribution Allocator – Distribution Function
This allocator is based on a 12-month RSUM allocation factor developed for each rate using total annual sales and transportation volumes. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 30, Line 1, second section.
3. DISTRL4 – Distribution Allocator – Mains Less Than 4 Inches
This allocator is based on a 12-month RSUM allocation factor developed for each rate except for the C&I XLarge LLF and C&I XLarge HLF class using annual sales and transportation volumes. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 30, Line 2, second section.

External Allocators, Page 23

1. EGAS – Commodity-Related Direct Gas Cost Allocator
This allocator is used to allocate Gas Costs related items to customer classes. Allocation is based on Gas Cost revenues for the test year. Allocator Ratio is on Page 31, Line 3.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

External Allocators, Page 24

Note: The customer allocation factors described below in Items 1, 2, 5, 6, 7 and 8 were developed for the test year ending June 2017 and ratioed to the rate year using the change in the number of customers by class. The customer class ratios were developed by dividing the rate year number of customers on Page 24, line 20 by the test year number of customers on Page 24, line 26. The ratio was applied internally in the cost of service study.

Customer Function Allocators:

1. CUST380 – Acct 380 Gas Services – Customer Services Function
This allocator represents the direct assignment of Plant Acct 380 – Gas Services to the customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Line 1.
2. CUST381 – Acct 381 to Acct 384 Gas Meters – Customer Meters Function
CUST382 These allocators represent the direct assignment of Plant Acct 381 to 384
CUST383 – Gas Meters, Meter Installations, Regulators, and Regulator Installations
CUST384 to the customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Lines 2 to 5.
3. CUST385 – Other Measuring and Regulating Station Equipment
This allocator is used to allocate Other Measuring and Regulating Station Equipment to the customer classes. The allocator is based on the DISTR or RSUM allocator. Allocator Ratio is on Page 32, Line 6.
4. CUST386 – Acct 386 Other Property on Customer Premises
This allocator is used to allocate Acct 386 Other Property on Customer Premises. The allocator is based on the DISTR or RSUM allocator. Allocator Ratio is on Page 32, Line 7.
5. CUSTDEP – Customer Deposits – Customer Deposits Function
This allocator represents the assignment of customer deposits to customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

Ratio is on Page 32, Line 8.

6. CUST902 – Acct 902 Meter Reading Expense – Customer Meter Reading Function
This allocator was developed based on an estimate of meter reading costs by customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail). Allocator Ratio is on Page 32, Line 9.
7. CUST903 – Acct 903 Customer Billing, Mailing and Customer Calls Expense – Customer Records and Collection Function
This allocator was developed based on an analysis and assignment of Credits and Collection, Customer Billing, Mailing and Customer Inquiries costs to customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Line 10.
8. CUST908 – Customer Assistance Expenses – Customer Information Function
This allocator was developed using the number of customers responsible for the different cost categories of Customer Assistance Expenses. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Line 12.
9. CUST912 – Demonstrating and Selling Expenses – Customer Information Function
This allocator was developed internally in the cost of service model. Since these costs are not totally related to the total number of customers or the amount of sales, a weighted allocation factor was developed. The allocator is based on a 50% weighting on the annual number of customers (Page 24, Lines 18 and 19) and a 50% weighting on the total sales and transportation volumes (Page 23, Line 2). Allocator Ratio is on Page 32, Line 13.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

External Allocators, Page 25

1. C904RNH – Uncollectible Base Accounts Allocator
C904RH These allocators directly assign the base uncollectible amounts to rate
C904R21 classes based on the actual base rate write-offs for the test year and
C904R22 ratioed to the rate year based on the change in the number of customers.
C904R33 The costs were functionalized based on claimed revenues. (See
C904R23 Supporting Workpapers for detail.) The allocation to customer classes is
C904R34 on Page 12, Lines 4 to 11, Total Company column. Allocator Ratios are
C904R24 on Page 33, Lines 1 to 8. In order to be consistent with the last NG RI
Electric rate case, claimed revenues (REVCLAIM) were used to allocate
all Acct 904 expenses, and these allocators were not used.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

(Noted – See Allocator Descriptions)

Internal Allocators, Page 25

1. C488R21 – Late Payment Charges
C488R22 The functionalization of each rate class assignment of Late Payment
C488R33 Charges is based on claimed revenues, Page 21, Line 10. The allocation
C488R23 to rate classes, Page 8, Lines 5 to 10, is based on Company records for the
C488R34 test year. The test year allocation percentages were ratioed to the rate
C488R24 year based on the change in the number of customers internally in the cost
of service program. (See Supporting Workpapers for detail.) Allocator
Ratios are on Page 33, Lines 9 to 14.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

Reference for Internal Allocators Not Shown in Allocation Factor Table
(Noted – See Allocator Descriptions)

Internal Allocators, Page 26

1. REVCLAIM – Claimed Revenues Less Gas Costs (Page 26, Line 27)
This allocator is computed using the bottom up approach starting with rate of return times rate base plus expenses. Ratio is on Page 34, Line 27. The formula is as follows:

Plus $((1 * 2) - (3 * 2)) / 4 + (3 * 2)$
Where 1 = Page 29, Line 1 (bottom) – Claimed Rate of Return
2 = Page 7, Line 6 – Rate Base
3 = Page 1, Line 27 – Actual Rate of Return
4 = 1 – Incremental Tax Rate Net of Uncollectibles = 0.6365 – Page 17

Plus Page 9, Line 6
Page 10, Line 12
Page 11, Line 25
Page 12, Lines 15, 20, and 25
Page 13, Lines 15, 16 and 17
Page 15, Line 28
Page 16, Lines 4, 5 and 6

Less Page 8, Lines 2, 3 and 17
2. CWCEXP – Total Working Cash Expense Allocator (Page 26, Line 29)
This allocator is used to allocate cash working capital. Ratio is on Page 34, Line 29. The formula is the total of the following line items in the cost of service study:

Page 9, Line 6
Page 10, Line 13
Page 11, Line 25
Page 12, Lines 1, 2, 3, 14, 20 and 25
Page 13, Lines 15, 16 and 17
Page 16, Lines 4 and 5

National Grid – Rhode Island
Description of Gas Allocation Factors
Page and Line Locations
Other Internal Allocators

Pages 26, 27, and 28

The source of data for all Other allocators developed internally in the cost of service study on Pages 26, 27, and 28 is noted in Sub-Page 3 in the following allocation factor pages from the cost of service study. These formulas are also the same for all functional cost of service schedules.

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED-26		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE	PLANT	1,310,853,604	37,880,193	859,512,806
2	SUM OF ALLOCATED LABOR EXP	LABOR	61,398,069	2,084,682	41,476,079
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1,799,946	14,955	1,355,111
4	ACCT 311-LP GAS EQUIP	PLT311	8,403,279	69,819	6,326,508
5	ACCT 320-OTHER EQUIPMENT	PLT320	489,062	4,063	368,196
6	ACCT 375-GAS DIST STATION STR	PLT375	10,212,827	92,073	5,204,659
7	ACCT 376-MAINS	PLT376	696,026,030	7,072,636	400,790,813
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	32,114,706	289,529	16,366,291
9	ACCT 380-SERVICES	PLT380	352,943,574	22,274,396	287,075,835
10	ACCT 381-METERS	PLT381	63,693,810	3,230,792	44,010,127
11	ACCT 382-METER INSTALLATION	PLT382	49,868,002	2,529,494	34,456,992
12	ACCT 386-OTHER PROP CUST PREM	PLT386	381,896	3,443	194,622
13	ACCT 383-HOUSE REGULATORS	PLT383	937,222	47,539	647,587
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	9,155,973	310,878	6,185,111
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	2,384,968	80,978	1,611,111
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	625,738	21,246	422,703
18	ACCT 393-STORES EQUIPMENT	PLT393	16,876	494	11,008
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	5,315,407	155,569	3,467,022
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	237,430	6,949	154,866
21	ACCT 397-COMMUNICATION EQUIP	PLT397	975,600	33,125	659,045
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	3,867,999	131,332	2,612,939
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1,048,969,604	29,347,032	687,866,648
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1,223,974,353	35,822,729	798,348,379
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	117,433,311	5,956,663	81,142,186
26	ACCT 871-879 DIST OPER EXP	EXP8719	16,101,392	653,114	10,664,652
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	216,644,574	6,873,834	143,771,438
28	TOTAL GENERAL PLANT	GENPLT	23,035,102	756,024	15,431,245
29	TOTAL WORKING CASH EXPENSE	CWCEXP	119,541,136	3,771,374	80,296,267
30	ACCT 304-LAND & LAND RIGHTS	PLT304	853,973	7,095	642,924
31	ACCT 360-LAND & LAND RIGHTS	PLT360	261,152	2,170	196,611
32	ACCT 374-LAND & LAND RIGHTS	PLT374	925,104	8,340	471,451
33	ACCT 871-880 DIST OPER EXP	EXP8710	23,074,015	935,942	15,282,924
34	TOTAL LNG PLANT	LNGPLT	33,737,186	280,307	25,399,439
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	169,755	5,764	114,674
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED-26		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARG LOW LOAD FAC RATE 33	C & I LARG HIGH LOAD FAC RATE 23	C & I X LARG LOW LOAD FAC RATE 34	C & I X LARG HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE	PLANT	107,890,240	149,189,105	66,167,271	26,634,603	11,688,314	51,891,072
2	SUM OF ALLOCATED LABOR EXP	LABOR	5,511,204	6,577,232	2,404,623	940,393	461,857	1,942,001
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	175,014	196,974	46,670	6,496	3,995	731
4	ACCT 311-LP GAS EQUIP	PLT311	817,077	919,598	217,885	30,328	18,653	3,411
5	ACCT 320-OTHER EQUIPMENT	PLT320	47,553	53,520	12,681	1,765	1,086	199
6	ACCT 375-GAS DIST STATION STR	PLT375	677,004	1,420,868	715,266	292,144	324,397	1,486,416
7	ACCT 376-MAINS	PLT376	52,142,854	109,235,213	55,058,215	22,362,004	8,843,328	40,520,965
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	2,128,870	4,467,986	2,249,187	918,660	1,020,080	4,674,103
9	ACCT 380-SERVICES	PLT380	31,624,077	8,947,370	1,764,014	789,020	126,969	341,893
10	ACCT 381-METERS	PLT381	6,673,187	7,360,817	1,239,493	471,021	219,832	488,540
11	ACCT 382-METER INSTALLATION	PLT382	5,224,660	5,763,028	970,440	368,778	172,113	382,494
12	ACCT 386-OTHER PROP CUST PREM	PLT386	25,316	53,132	26,746	10,924	12,130	55,583
13	ACCT 383-HOUSE REGULATORS	PLT383	98,193	108,311	18,239	6,931	3,235	7,189
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	821,857	980,828	358,589	140,236	68,874	289,600
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	214,079	255,488	93,406	36,529	17,941	75,436
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	56,167	67,032	24,507	9,584	4,707	19,792
18	ACCT 393-STORES EQUIPMENT	PLT393	1,377	1,927	871	354	154	691
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	433,783	606,957	274,199	111,462	48,657	217,757
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	19,376	27,112	12,248	4,979	2,173	9,727
21	ACCT 397-COMMUNICATION EQUIP	PLT397	87,572	104,511	38,209	14,943	7,339	30,858
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	347,199	414,357	151,488	59,244	29,096	122,344
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	83,766,931	118,182,583	56,822,230	23,151,025	8,970,297	40,862,859
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	99,886,780	139,763,517	63,139,579	25,666,320	11,204,283	50,142,765
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	12,303,464	13,571,258	2,285,274	868,430	405,307	900,729
26	ACCT 871-879 DIST OPER EXP	EXP8719	1,513,857	1,871,425	537,636	213,838	130,875	515,995
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	19,076,085	23,948,989	9,672,554	3,876,775	1,755,061	7,669,838
28	TOTAL GENERAL PLANT	GENPLT	2,022,262	2,506,965	971,340	384,301	182,366	780,600
29	TOTAL WORKING CASH EXPENSE	CWCEXP	10,875,861	12,945,413	4,852,057	1,790,539	962,228	4,047,396
30	ACCT 304-LAND & LAND RIGHTS	PLT304	83,034	93,453	22,142	3,082	1,896	347
31	ACCT 360-LAND & LAND RIGHTS	PLT360	25,393	28,579	6,771	943	580	106
32	ACCT 374-LAND & LAND RIGHTS	PLT374	61,325	128,706	64,791	26,463	29,385	134,643
33	ACCT 871-880 DIST OPER EXP	EXP8710	2,169,425	2,681,836	770,456	306,439	187,550	739,443
34	TOTAL LNG PLANT	LNGPLT	3,280,372	3,691,970	874,755	121,762	74,886	13,694
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	15,238	18,185	6,648	2,600	1,277	5,369
36								
37								
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31-May-18 12:40 PM

INTERNALLY DEVELOPED-26

	ALLOC	COS Reference
1 TOTAL GAS PLANT IN SERVICE	PLANT	Page 3 Line 30
2 SUM OF ALLOCATED LABOR EXP	LABOR	Page 20 Line 27
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	Page 2 Line 6
4 ACCT 311-LP GAS EQUIP	PLT311	Page 2 Line 8
5 ACCT 320-OTHER EQUIPMENT	PLT320	Page 2 Line 9
6 ACCT 375-GAS DIST STATION STR	PLT375	Page 3 Line 2
7 ACCT 376-MAINS	PLT376	Page 3 Lines 3 & 4
8 ACCT 378-GAS MEAS & REG STA EQ	PLT378	Page 3 Line 6
9 ACCT 380-SERVICES	PLT380	Page 3 Line 8
10 ACCT 381-METERS	PLT381	Page 3 Line 9
11 ACCT 382-METER INSTALLATION	PLT382	Page 3 Line 10
12 ACCT 386-OTHER PROP CUST PREM	PLT386	Page 3 Line 14
13 ACCT 383-HOUSE REGULATORS	PLT383	Page 3 Line 11
14 ACCT 396-POWER OPERATED EQUIP	PLT396	Page 3 Line 24
15 ACCT 390-STRUCTURES & IMPROV	PLT390	Page 3 Line 18
16 ACCT 391-OFFICE FURN & EQUIP	PLT391	Page 3 Line 19
17 ACCT 392-TRANSPORTATION EQUIP	PLT392	Page 3 Line 20
18 ACCT 393-STORES EQUIPMENT	PLT393	Page 3 Line 21
19 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	Page 3 Line 22
20 ACCT 395-LABORATORY EQUIPMENT	PLT395	Page 3 Line 23
21 ACCT 397-COMMUNICATION EQUIP	PLT397	Page 3 Line 25
22 ACCT 398-MISCELLANEOUS EQUIP	PLT398	Page 3 Line 26
23 ACCT 376 MAINS & 380 SERVICES	PLT37680	Page 3 Lines 3, 4 & 8
24 TOTAL DISTRIBUTION PLANT	DISTRPLT	Page 3 Line 16
25 ACCT 381 - 384 METER & HSE REGUL	PLT3814	Page 3 Lines 9 to 12
26 ACCT 871-879 DIST OPER EXP	EXP8719	Page 11 Lines 5 to 11
27 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	See allocator descriptions
28 TOTAL GENERAL PLANT	GENPLT	Page 3 Line 28
29 TOTAL WORKING CASH EXPENSE	CWCEXP	See allocator descriptions
30 ACCT 304-LAND & LAND RIGHTS	PLT304	Page 2 Line 5
31 ACCT 360-LAND & LAND RIGHTS	PLT360	Page 2 Line 11
32 ACCT 374-LAND & LAND RIGHTS	PLT374	Page 3 Line 1
33 ACCT 871-880 DIST OPER EXP	EXP8710	Page 11 Lines 5 to 12
34 TOTAL LNG PLANT	LNGPLT	Page 2 Line 10 & 15
35 ACCT 399-OTHER TANGIBLE PROP	PLT399	Page 3 Line 27
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-27		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	3,157	47	2,319
2	ACCT 846-OTHER EXPENSES	EXP846	0	0	0
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	1,134,691	10,230	578,261
8	ACCT 873-COMP STA FUEL & POW	EXP873	18,025	163	9,186
9	ACCT 874-MAINS & SERVICE EXP	EXP874	3,611,680	101,044	2,368,376
10	ACCT 875-OPER STATION EXP - GEN	EXP875	856,626	7,723	436,554
11	ACCT 878-METER & HOUSE REG EXP	EXP878	10,049,486	509,748	6,943,832
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	398,457	23,915	311,918
13	ACCT 880-OTHER EXPENSE	EXP880	6,972,623	282,828	4,618,272
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	2,535,250	25,762	1,459,866
15	ACCT 889-MT OF M & R STA EQ	EXP889	711,317	6,413	362,501
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	534,388	4,818	272,334
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	EXP892	4,139,792	261,264	3,367,208
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1,651,539	83,772	1,141,154
20	ACCT 902-METER READING EXP	EXP902	524,679	29,029	385,602
21	ACCT 903-CUST RECORDS & COLL	EXP903	6,744,055	374,906	5,890,069
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	353,138	2,937	39,219
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	3,396,670	107,772	2,254,126
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	3,396,670	107,772	2,254,126
25	ACCT 920-ADMIN & GEN SALARY	EXP920	5,966,360	202,579	4,030,440
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1,933,222	65,640	1,305,944
27	ACCT 930-MISC GEN EXP	EXP930	887,363	30,129	599,438
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	8,554	281	5,730
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	162	2	93
30	STORAGE LABOR ACCTS 846-847	LABSO	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	13,885,101	576,282	9,227,855
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	5,265,073	215,938	3,654,405
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	2,898,870	161,099	2,505,127
34	SALES LABOR ACCT 912 - 916	LABSA	524,938	19,065	348,150
35	CUST SERV & INFO LABOR 908-910	LABSI	407,151	3,386	45,217
36	TOTAL STORAGE LABOR	TLABSO	1,461,438	12,142	1,100,261
37	TOTAL DISTR OPER LABOR	TLABDO	16,120,736	669,069	10,713,628
38	TOTAL DISTR MAINT LABOR	TLABDM	5,711,493	234,247	3,964,258
39	TOTAL SALES LABOR	TLABSA	537,364	19,516	356,391
40					

ALLOC		COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-27							
1	ACCT 813-OTH GAS SUPPLY EXP	278	391	77	28	8	9
2	EXP813						
3	EXP846	0	0	0	0	0	0
3	ACCT 846-OTHER EXPENSES	0	0	0	0	0	0
4	EXP847	0	0	0	0	0	0
4	ACCT 847.2-MAINT STRUCT & INMPROV	0	0	0	0	0	0
4	EXP847.2	0	0	0	0	0	0
5	ACCT 847.3-MAINT LNG PROCESS TERM	0	0	0	0	0	0
5	EXP847.3	0	0	0	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	0	0	0	0	0	0
5	EXP847.5	0	0	0	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	0	0	0	0	0	0
6	EXP847.8	0	0	0	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	75,218	157,865	79,469	32,459	36,042	165,148
7	EXP871						
8	ACCT 873-COMP STA FUEL & POW	1,195	2,508	1,262	516	573	2,623
8	EXP873						
9	ACCT 874-MAINS & SERVICE EXP	288,416	406,911	195,643	79,711	30,885	140,694
9	EXP874						
10	ACCT 875-OPER STATION EXP - GEN	56,785	119,179	59,995	24,504	27,210	124,677
10	EXP875						
11	ACCT 878-METER & HOUSE REG EXP	1,052,883	1,161,375	195,565	74,317	34,685	77,081
11	EXP878						
12	ACCT 879-CUSTOMER INSTALL EXP	37,211	19,076	3,430	1,404	451	1,053
12	EXP879						
13	ACCT 880-OTHER EXPENSE	655,568	810,411	232,820	92,601	56,675	223,449
13	EXP880						
14	ACCT 887-MAINTENANCE OF MAINS	189,928	397,885	200,548	81,453	32,212	147,596
14	EXP887						
15	ACCT 889-MT OF M & R STA EQ	47,153	98,963	49,818	20,348	22,594	103,528
15	EXP889						
16	ACCT 890-MT OF REG EQ (INDUST)	35,424	74,347	37,426	15,286	16,974	77,777
16	EXP890						
17	ACCT 891-MT OF REG EQ (CITY GATE)	0	0	0	0	0	0
17	EXP891						
18	ACCT 892-MAINTENANCE OF SERV	370,929	104,947	20,691	9,255	1,489	4,010
18	EXP892						
19	ACCT 893-MAINT MET & HOUSE REG	173,031	190,861	32,139	12,213	5,700	12,668
19	EXP893						
20	ACCT 902-METER READING EXP	42,281	37,185	21,717	5,428	1,031	2,406
20	EXP902						
21	ACCT 903-CUST RECORDS & COLL	334,596	126,257	13,291	2,597	418	1,921
21	EXP903						
22	ACCT 908-CUST ASSISTANCE EXP	236,345	64,940	5,612	2,532	407	1,147
22	EXP908						
23	ACCT 904-UNCOLLECTIBLE ACCTS	299,085	375,485	151,652	60,782	27,517	120,252
23	EXP904						
24	ACCT 904-UNCOLL ACCTS EXP BASE	299,085	375,485	151,652	60,782	27,517	120,252
24	EXP904B						
25	ACCT 920-ADMIN & GEN SALARY	535,551	639,143	233,669	91,383	44,881	188,714
25	EXP920						
26	ACCT 923-OUTSIDE SERV EMPLOYED	173,530	207,095	75,714	29,610	14,542	61,147
26	EXP923						
27	ACCT 930-MISC GEN EXP	79,651	95,058	34,753	13,591	6,675	28,067
27	EXP930						
28	ACCT 932-MAINT OF GENERAL PLT	751	931	361	143	68	290
28	EXP932						
29	ACCT 863-MAINTENANCE OF MAINS	12	25	13	5	2	9
29	EXP863						
30	STORAGE LABOR ACCTS 846-847	0	0	0	0	0	0
30	LABSO						
31	DIST LAB OPER ACCT 861 & 871 - 880	1,318,276	1,610,300	444,648	176,424	108,777	422,539
31	LABDO						
32	DIST LABOR MAINT ACCT 886 - 894	459,998	490,230	181,711	73,651	35,981	153,159
32	LABDM						
33	CUST ACCTS LAB ACCT 902,903 & 905	149,788	64,315	13,306	3,035	546	1,654
33	LABCA						
34	SALES LABOR ACCT 912 - 916	35,079	41,619	17,889	8,866	8,125	46,145
34	LABSA						
35	CUST SERV & INFO LABOR 908-910	272,494	74,872	6,470	2,919	470	1,322
35	LABSI						
36	TOTAL STORAGE LABOR	142,100	159,930	37,893	5,275	3,244	593
36	TLABSO						
37	TOTAL DISTR OPER LABOR	1,530,531	1,869,574	516,241	204,829	126,291	490,572
37	TLABDO						
38	TOTAL DISTR MAINT LABOR	499,001	531,796	197,118	79,896	39,032	166,145
38	TLABDM						
39	TOTAL SALES LABOR	35,909	42,604	18,312	9,076	8,318	47,237
39	TLABSA						
40							

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-27		ALLOC	COS Reference
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	Page 9 Line 4
2	ACCT 846-OTHER EXPENSES	EXP846	Page 10 Line 6
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	Page 10 Line 8
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	Page 10 Line 9
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	Page 10 Line 10
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	Page 10 Line 11
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	Page 11 Line 5
8	ACCT 873-COMP STA FUEL & POW	EXP873	Page 11 Line 6
9	ACCT 874-MAINS & SERVICE EXP	EXP874	Page 11 Line 7
10	ACCT 875-OPER STATION EXP - GEN	EXP875	Page 11 Line 8
11	ACCT 878-METER & HOUSE REG EXP	EXP878	Page 11 Line 10
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	Page 11 Line 11
13	ACCT 880-OTHER EXPENSE	EXP880	Page 11 Line 12
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	Page 11 Line 16
15	ACCT 889-MT OF M & R STA EQ	EXP889	Page 11 Line 18
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	Page 11 Line 19
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	Page 11 Line 20
18	ACCT 892-MAINTENANCE OF SERV	EXP892	Page 11 Line 21
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	Page 11 Line 22
20	ACCT 902-METER READING EXP	EXP902	Page 12 Line 2
21	ACCT 903-CUST RECORDS & COLL	EXP903	Page 12 Line 3
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	Page 12 Line 17
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	Page 12 Line 13
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	Page 12 Lines 4 to 11
25	ACCT 920-ADMIN & GEN SALARY	EXP920	Page 13 Line 1
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	Page 13 Line 3
27	ACCT 930-MISC GEN EXP	EXP930	Page 13 Line 10
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	Page 13 Line 14
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	Page 11 Line 3
30	STORAGE LABOR ACCTS 846-847	LABSO	Page 18 Line 4 & 6 to 9
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	Page 19 Line 3 & 5 to 12
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	Page 19 Lines 15 to 22
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	Page 19 Lines 26 to 28
34	SALES LABOR ACCT 912 - 916	LABSA	Page 20 Lines 7 to 9
35	CUST SERV & INFO LABOR 908-910	LABSI	Page 20 Lines 2 to 4
36	TOTAL STORAGE LABOR	TLABSO	Page 18 Line 10
37	TOTAL DISTR OPER LABOR	TLABDO	Page 19 Line 13
38	TOTAL DISTR MAINT LABOR	TLABDM	Page 19 Line 23
39	TOTAL SALES LABOR	TLABSA	Page 20 Line 10
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLABCA	3,158,423	175,523	2,729,425
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	414,911	3,450	46,079
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	63,715	574	32,470
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	(11,828)	(107)	(6,028)
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	5,080,815	172,512	3,432,230
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	8,570,579	291,001	5,789,661
7	ACCT 380-384-SERV.METRS & REGUL	PLT3804	470,376,885	28,231,059	368,218,021
8	ACCT 925-INJURIES & DAMAGES	EXP925	1,364,445	46,328	921,720
9	ACCT 302-GAS FRANCHISES & CON	PLT302	213,499	6,170	139,989
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	5,085	147	3,334
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	29,888,379	1,014,816	20,190,420
12	ACCT 307-OTHER POWER EQUIP	PLT307	46,159	384	34,751
13	ACCT 361-STRUCTURES & IMPROV	PLT361	3,385,050	28,125	2,548,475
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	4,605,653	38,266	3,467,420
15	ACCT 363-PURIFICATION EQUIP	PLT363	13,892,912	115,430	10,459,443
16	ACCT 377-DIST COMP STATION EQ	PLT377	248,716	2,242	126,751
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	12,106,307	109,144	6,169,614
18	ACCT 384-HOUSE REGUL. INSTALLS	PLT384	2,934,277	148,838	2,027,480
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	796,108	7,177	405,712
20	ACCT 387-DIST OTHER EQUIP	PLT387	785,775	7,084	400,446
21	ACCT 389-LAND & LAND RIGHTS	PLT389	285,357	9,689	192,766
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	44,221,014	398,673	22,535,905
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	7,268,734	403,935	6,275,671
24					
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	32,426	292	16,525
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	421,737	23,437	364,119
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	449,335	3,737	49,902
28	ACCT 912-DEMO & SELLING EXP	EXP912	477,908	17,357	316,959
29	ACCT 916-MISC SALES EXP	EXP916	157,445	5,718	104,421
30	ACCT 924-PROPERTY INSURANCE	EXP924	308,610	8,918	202,352
31	ACCT 928-REGULATORY COMM EXP	EXP928	1,910,419	60,615	1,267,808
32	ACCT 929-DUPLICATE CHRNG - CREDIT	EXP929	0	0	0
33	ACCT 931-RENTS	EXP931	8,912,328	302,605	6,020,522
34					
35					
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	856,613	7,124	95,134
37	ACCT 913-ADVERTISING EXP	EXP913	52,542	1,908	34,847
38					
39					
40					

31-May-18 12:40 PM

ALLOC	INTERNALY DEVELOPED CONT-28	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	163,200	70,073	14,497	3,307	595	1,802
2	CUSTOMER SERVICE & INFO LABOR	277,688	76,300	6,593	2,975	479	1,348
3	ACCT 888-MNT COMPRESSOR STA EQ	4,224	8,864	4,462	1,823	2,024	9,273
4	ACCT 894-MAINT OF OTHER EQUIP	(784)	(1,646)	(828)	(338)	(376)	(1,722)
5	ACCT 921-OFFICE SUPPLIES & EXP	456,063	544,279	198,987	77,819	38,220	160,705
6	ACCT 926-EMPLOY PENSION & BENF	769,311	918,118	335,662	131,270	64,471	271,085
7	ACCT 380-384-SERV METRS & REGUL	43,927,541	22,518,628	4,049,288	1,657,450	532,276	1,242,622
8	ACCT 925-INJURIES & DAMAGES	122,475	146,165	53,438	20,898	10,264	43,157
9	ACCT 302-GAS FRANCHISES & CON	17,572	24,298	10,777	4,338	1,904	8,452
10	ACCT 303-MISC INTANGIBLE PLT	419	579	257	103	45	201
11	ACCT 303-MISC INTANG PLT - SOFT	2,682,836	3,201,775	1,170,562	457,780	224,830	945,360
12	ACCT 307-OTHER POWER EQUIP	4,488	5,051	1,197	167	102	19
13	ACCT 361-STRUCTURES & IMPROV	329,139	370,437	87,769	12,217	7,514	1,374
14	ACCT 362-GAS HOLDERS & LNG EQ	447,822	504,012	119,418	16,622	10,223	1,869
15	ACCT 363-PURIFICATION EQUIP	1,350,851	1,520,347	360,223	50,141	30,838	5,639
16	ACCT 377-DIST COMP STATION EQ	16,487	34,603	17,419	7,115	7,900	36,199
17	ACCT 379-DIST MEAS & REG GS EQ	802,522	1,684,301	847,878	346,308	384,540	1,762,000
18	ACCT 384-HOUSE REGUL INSTALLS	307,424	339,102	57,102	21,699	10,127	22,506
19	ACCT 385-IND MEAS & REG STA EQ	52,774	110,759	55,756	22,773	25,287	115,869
20	ACCT 387-DIST OTHER EQUIP	52,089	109,322	55,033	22,478	24,959	114,365
21	ACCT 389-LAND & LAND RIGHTS	25,614	30,569	11,176	4,371	2,147	9,026
22	ACCT 378 & 379-GAS M & R STAT EQ	2,931,391	6,152,287	3,097,065	1,264,969	1,404,620	6,436,103
23	CUSTOMER ACCTS EXP 902 - 903	376,877	163,441	35,008	8,025	1,449	4,326
24							
25	ACCT 876-OPER STAT EXP - INDUST	2,150	4,511	2,271	928	1,030	4,719
26	ACCT 905-MISC CUST ACCTS EXP	21,867	9,483	2,031	466	84	251
27	ACCT 910-CUST SERVICE MISC EXP	300,727	82,630	7,140	3,222	518	1,459
28	ACCT 912-DEMO & SELLING EXP	31,936	37,890	16,286	8,072	7,397	42,010
29	ACCT 916-MISC SALES EXP	10,521	12,483	5,365	2,659	2,437	13,840
30	ACCT 924-PROPERTY INSURANCE	25,400	35,123	15,578	6,270	2,752	12,217
31	ACCT 928-REGULATORY COMM EXP	168,217	211,187	85,295	34,186	15,477	67,634
32	ACCT 929-DUPLICATE CHRNG - CREDIT	0	0	0	0	0	0
33	ACCT 931-RENTS	799,987	954,728	349,047	136,504	67,041	281,894
34							
35							
36	ACCT 909-INFO & INST ADV EXP & EE	573,305	157,526	13,612	6,142	988	2,782
37	ACCT 913-ADVERTISING EXP	3,511	4,166	1,790	887	813	4,619
38							
39							
40							

31-May-18 12:40 PM

INTERNALLY DEVELOPED CONT-28		ALLOC	COS Reference
1	TOTAL CUST ACCTS LABOR	TLABCA	Page 19 Line 29
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	Page 20 Line 5
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	Page 11 Line 17
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	Page 11 Line 23
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	Page 13 Line 2
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	Page 13 Line 6
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	Page 3 Lines 8 to 12
8	ACCT 925-INJURIES & DAMAGES	EXP925	Page 13 Line 5
9	ACCT 302-GAS FRANCHISES & CON	PLT302	Page 2 Line 1
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	Page 2 Line 2
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	Page 2 Line 3
12	ACCT 307-OTHER POWER EQUIP	PLT307	Page 2 Line 7
13	ACCT 361-STRUCTURES & IMPROV	PLT361	Page 2 Line 12
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	Page 2 Line 13
15	ACCT 363-PURIFICATION EQUIP	PLT363	Page 2 Line 14
16	ACCT 377-DIST COMP STATION EQ	PLT377	Page 3 Line 5
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	Page 3 Line 7
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	Page 3 Line 12
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	Page 3 Line 13
20	ACCT 387-DIST OTHER EQUIP	PLT387	Page 3 Line 15
21	ACCT 389-LAND & LAND RIGHTS	PLT389	Page 3 Line 17
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	Page 3 Lines 6 & 7
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	Page 12 Lines 2 & 3
24			
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	Page 11 Line 9
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	Page 12 Line 14
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	Page 12 Line 19
28	ACCT 912-DEMO & SELLING EXP	EXP912	Page 12 Line 22
29	ACCT 916-MISC SALES EXP	EXP916	Page 12 Line 24
30	ACCT 924-PROPERTY INSURANCE	EXP924	Page 13 Line 4
31	ACCT 928-REGULATORY COMM EXP	EXP928	Page 13 Line 8
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	Page 13 Line 9
33	ACCT 931-RENTS	EXP931	Page 13 Line 11
34			
35			
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	Page 12 Line 18
37	ACCT 913-ADVERTISING EXP	EXP913	Page 12 Line 23
38			
39			
40			

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 22

Demand-Related Production Allocators:

- | | | |
|----|---------|--------------------------------|
| 1. | DSWNLNG | LNG Production Demand Des Wn |
| | Ratio | Page 30 Line 10 (top section) |
| | | <u>Items Allocated</u> |
| | | Page 2 Lines 5-10, 11-15 |
| | | Page 10 Lines 2, 3, 5, 6, 8-12 |
| | | Page 18 Line 2 |

Demand-Related Distribution Allocators:

- | | | |
|----|-------|---------------------------------|
| 2. | DISTR | Distribution RSUM Allocator |
| | Ratio | Page 30 Line 1 (bottom section) |
| | | <u>Items Allocated</u> |
| | | Page 3 Lines 1, 2, 4-7, 15 |
| | | Page 8 Lines 2, 3 |
| | | Page 11 Line 5 |
-
- | | | |
|----|--------|-----------------------------------|
| 3. | DISTR4 | Distr RSUM Allocator Less than 4" |
| | Ratio | Page 30 Line 2 (bottom section) |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 3 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 23

Commodity-Related Allocators:

- | | | |
|----|-------|---------------------------|
| 1. | EGAS | Direct Gas Cost Allocator |
| | Ratio | Page 31 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 9 Lines 1, 3, 4 |

ALLOCATORS, Page 24

Customer-Related Allocators:

- | | | |
|----|---------|---------------------------------|
| 1. | CUST380 | Acct 380 – Services |
| | Ratio | Page 32 Line 1 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 8 |
| 2. | CUST381 | Acct 381 – Meters |
| | Ratio | Page 32 Line 2 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 9 |
| 3. | CUST382 | Acct 382 – Meter Installation |
| | Ratio | Page 32 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 10 |
| 4. | CUST383 | Acct 383 – House Regulators |
| | Ratio | Page 32 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 11 |
| 5. | CUST384 | Acct 384 – House Regul Installs |
| | Ratio | Page 32 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 12 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|---------|-------------------------------------|
| 6. | CUST385 | Acct 385 – Ind Meas & Reg Sta Eq |
| | Ratio | Page 32 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 13 |
| 7. | CUST386 | Acct 386 – Other Prop Cust Prem |
| | Ratio | Page 32 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 14 |
| 8. | CUSTDEP | Customer Deposits |
| | Ratio | Page 32 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 3 |
| | | Page 16 Line 6 |
| 9. | CUST902 | Acct 902 – Meter Read Exp |
| | Ratio | Page 32 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 2 |
| 10. | CUST903 | Acct 903 – Billing, Postage & Calls |
| | Ratio | Page 32 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 3 |
| 11. | CUST908 | Acct 908 – Cust Assistance Exp |
| | Ratio | Page 32 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 12 Lines 17, 18, 19 |
| 12. | CUST912 | Acct 912 – Demo & Selling Exp |
| | Ratio | Page 32 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 12 Lines 22, 23, 24 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 25

Externally Developed Uncollectible Accounts Allocators:

1. C904RNH Resid Non Htg Rate 10, 11 & 80
Ratio Page 33 Line 1
 Items Allocated
 None
2. C904RH Resid Heating Rate 12 & 13
Ratio Page 33 Line 2
 Items Allocated
 None
3. C904R21 Comm & Ind Small Rate 21
Ratio Page 33 Line 3
 Items Allocated
 None
4. C904R22 Comm & Ind Medium Rate 22
Ratio Page 33 Line 4
 Items Allocated
 None
5. C904R33 C&I Large LLF Rate 33
Ratio Page 33 Line 5
 Items Allocated
 None
6. C904R23 C&I Large HLF Rate 23
Ratio Page 33 Line 6
 Items Allocated
 None
7. C904R34 C&I XLarge LLF Rate 34
Ratio Page 33 Line 7
 Items Allocated
 None

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

8. C904R24 C&I XLarge HLF Rate 24
Ratio Page 33 Line 8
Items Allocated
None

Internally Developed Late Payment Charges Allocators:

9. C488R21 Comm & Ind Small Rate 21
Ratio Page 33 Line 9
Items Allocated
Page 8 Line 5

10. C488R22 Comm & Ind Medium Rate 22
Ratio Page 33 Line 10
Items Allocated
Page 8 Line 6

11. C488R33 C&I Large Low Load Fac Rate 33
Ratio Page 33 Line 11
Items Allocated
Page 8 Line 7

12. C488R23 C&I Large High Load Fac Rate 23
Ratio Page 33 Line 12
Items Allocated
Page 8 Line 8

13. C488R34 C&I XLarge Low Load Fac Rate 34
Ratio Page 33 Line 13
Items Allocated
Page 8 Line 9

14. C488R24 C&I XLarge High Load Fac Rate 24
Ratio Page 33 Line 14
Items Allocated
Page 8 Line 10

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|--------|----------------------------------|
| 5. | PLT320 | Acct 320 – Other Equipment |
| | Ratio | Page 34 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 9 |
| | | Page 14 Line 12 |
| 6. | PLT375 | Acct 375 – Gas Dist Station Str |
| | Ratio | Page 34 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 2 |
| | | Page 15 Line 2 |
| 7. | PLT376 | Acct 376 – Mains |
| | Ratio | Page 34 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 3 |
| | | Page 11 Lines 3, 16 |
| | | Page 15 Line 3 |
| 8. | PLT378 | Acct 378 – Gas Meas & Reg Sta Eq |
| | Ratio | Page 34 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 5 |
| | | Page 15 Line 5 |
| 9. | PLT380 | Acct 380 – Services |
| | Ratio | Page 34 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 7 |
| | | Page 11 Line 21 |
| | | Page 15 Line 7 |
| 10. | PLT381 | Acct 381 – Meters |
| | Ratio | Page 34 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 8 |
| | | Page 15 Line 8 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|--------|---------------------------------|
| 11. | PLT382 | Acct 382 – Meter Installation |
| | Ratio | Page 34 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 9 |
| | | Page 15 Line 9 |
| 12. | PLT386 | Acct 386 – Other Prop Cust Prem |
| | Ratio | Page 34 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 13 |
| | | Page 15 Line 13 |
| 13. | PLT383 | Acct 383 – House Regulators |
| | Ratio | Page 34 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 10 |
| | | Page 15 Line 10 |
| 14. | PLT396 | Acct 396 – Power Operated Equip |
| | Ratio | Page 34 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 23 |
| | | Page 15 Line 23 |
| 15. | PLT390 | Acct 390 – Structures & Improv |
| | Ratio | Page 34 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 17 |
| | | Page 15 Line 17 |
| 16. | PLT391 | Acct 391 – Office Furn & Equip |
| | Ratio | Page 34 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 18 |
| | | Page 15 Line 18 |
| 17. | PLT392 | Acct 392 – Transportation Equip |
| | Ratio | Page 34 Line 17 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 19 |
| | | Page 15 Line 19 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|----------|---------------------------------|
| 18. | PLT393 | Acct 393 – Stores Equipment |
| | Ratio | Page 34 Line 18 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 20 |
| | | Page 15 Line 20 |
| 19. | PLT394 | Acct 394 – Tools, Shop & Gar Eq |
| | Ratio | Page 34 Line 19 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 21 |
| | | Page 15 Line 21 |
| 20. | PLT395 | Acct 395 – Laboratory Equipment |
| | Ratio | Page 34 Line 20 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 22 |
| | | Page 15 Line 22 |
| 21. | PLT397 | Acct 397 – Communication Equip |
| | Ratio | Page 34 Line 21 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 24 |
| | | Page 15 Line 24 |
| 22. | PLT398 | Acct 398 – Miscellaneous Equip |
| | Ratio | Page 34 Line 22 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 25 |
| | | Page 15 Line 25 |
| 23. | PLT37680 | Acct 376 Mains & 380 Services |
| | Ratio | Page 34 Line 23 |
| | | <u>Items Allocated</u> |
| | | Page 6 Line 5 |
| | | Page 11 Line 7 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

24.	DISTRPLT	Total Distribution Plant
	Ratio	Page 34 Line 24
		<u>Items Allocated</u>
		Page 3 Lines 21, 22, 23, 24
		Page 6 Lines 4, 7
		Page 20 Lines 25
25.	PLT3814	Acct 381-384 – Meter & Hse Regul
	Ratio	Page 34 Line 25
		<u>Items Allocated</u>
		Page 11 Lines 10, 22
26.	EXP8719	Acct 871-879 – Dist Oper Exp
	Ratio	Page 34 Line 26
		<u>Items Allocated</u>
		Page 11 Line 12
27.	REVCLAIM	Rev Claimed ROR Less Gas Costs
	Ratio	Page 34 Line 27
		<u>Items Allocated</u>
		Page 12 Lines 4-11
		Page 13 Lines 7, 8, 16, 17
		Page 14 Line 1
28.	GENPLT	Total General Plant
	Ratio	Page 34 Line 28
		<u>Items Allocated</u>
		Page 13 Line 14
29.	CWCEXP	Total Working Cash Expense
	Ratio	Page 34 Line 29
		<u>Items Allocated</u>
		Page 6 Line 11
30.	PLT304	Acct 304 – Land & Land Rights
	Ratio	Page 34 Line 30
		<u>Items Allocated</u>
		Page 4 Line 5
		Page 14 Line 8

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

31.	PLT360	Acct 360 – Land & Land Rights
	Ratio	Page 34 Line 31
		<u>Items Allocated</u>
		Page 4 Line 11
		Page 14 Line 14
32.	PLT374	Acct 374 – Land & Land Rights
	Ratio	Page 34 Line 32
		<u>Items Allocated</u>
		Page 5 Line 1
		Page 15 Line 1
33.	EXP8710	Acct 871-880 – Distr Oper Exp
	Ratio	Page 34 Line 33
		<u>Items Allocated</u>
		Page 11 Line 13
34.	LNGPLT	Total LNG Plant
	Ratio	Page 34 Line 34
		<u>Items Allocated</u>
		Page 20 Line 26
35.	PLT399	Acct 399 – Other Tangible Property
	Ratio	Page 34 Line 35
		<u>Items Allocated</u>
		Page 5 Line 26

ALLOCATORS, Page 27

Internally Developed Allocators:

1.	EXP813	Acct 813 – Other Gas Supply Exp
	Ratio	Page 35 Line 1
		<u>Items Allocated</u>
		Page 18 Line 1
2.	EXP846	Acct 846 – Other Expenses
	Ratio	Page 35 Line 2
		<u>Items Allocated</u>
		Page 18 Line 4

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|---------|--|
| 3. | EXP8472 | Acct 847.2 – Maint Structures & Improv |
| | Ratio | Page 35 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 18 Line 6 |
| 4. | EXP8473 | Acct 847.3 – Maint LNG Process Term Eq |
| | Ratio | Page 35 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 18 Line 7 |
| 5. | EXP8475 | Acct 847.5 – Maint Meas/Reg Equip |
| | Ratio | Page 35 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 18 Line 8 |
| 6. | EXP8478 | Acct 847.8 – Maint Vaporizing Eq |
| | Ratio | Page 35 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 18 Line 9 |
| 7. | EXP871 | Acct 871 – System Control & Disp |
| | Ratio | Page 35 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 5 |
| 8. | EXP873 | Acct 873 – Comp Sta Fuel & Pow |
| | Ratio | Page 35 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 6 |
| 9. | EXP874 | Acct 874 – Mains & Service Exp |
| | Ratio | Page 35 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 7 |
| 10. | EXP875 | Acct 875 – Gas System T&D Training |
| | Ratio | Page 35 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 8 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|--------|-------------------------------------|
| 11. | EXP878 | Acct 878 – Meter & House Reg Exp |
| | Ratio | Page 35 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 10 |
| 12. | EXP879 | Acct 879 – Customer Install Exp |
| | Ratio | Page 35 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 11 |
| 13. | EXP880 | Acct 880 – Other Expense |
| | Ratio | Page 35 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 12 |
| 14. | EXP887 | Acct 887 – Maintenance of Mains |
| | Ratio | Page 35 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 15 |
| 15. | EXP889 | Acct 889 – Mt of M & R Sta Eq |
| | Ratio | Page 35 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 17 |
| 16. | EXP890 | Acct 890 – Mt of Reg Eq (Indust) |
| | Ratio | Page 35 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 18 |
| 17. | EXP891 | Acct 891 – Mt of Reg Eq (City Gate) |
| | Ratio | Page 35 Line 17 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 19 |
| 18. | EXP892 | Acct 892 – Maintenance of Serv |
| | Ratio | Page 35 Line 18 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 20 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

19.	EXP893	Acct 893 – Maint Met & House Reg
	Ratio	Page 35 Line 19
		<u>Items Allocated</u>
		Page 19 Line 21
20.	EXP902	Acct 902 – Meter Reading Exp
	Ratio	Page 35 Line 20
		<u>Items Allocated</u>
		Page 19 Line 26
21.	EXP903	Acct 903 – Cust Records & Coll
	Ratio	Page 35 Line 21
		<u>Items Allocated</u>
		Page 19 Line 27
22.	EXP908	Acct 908 – Cust Assistance Exp
	Ratio	Page 35 Line 22
		<u>Items Allocated</u>
		Page 20 Line 2
23.	EXP904	Acct 904 – Uncollectible Accts
	Ratio	Page 35 Line 23
		<u>Items Allocated</u>
		None
24.	EXP904B	Acct 904 – Uncoll Accts Exp Base
	Ratio	Page 35 Line 24
		<u>Items Allocated</u>
		Page 12 Line 12
25.	EXP920	Acct 920 – Admin & Gen Salary
	Ratio	Page 35 Line 25
		<u>Items Allocated</u>
		Page 20 Line 11
26.	EXP923	Acct 923 – Outside Serv Employed
	Ratio	Page 35 Line 26
		<u>Items Allocated</u>
		Page 20 Line 13

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

27.	EXP930	Acct 930 – Miscs Gen Exp
	Ratio	Page 35 Line 27
		<u>Items Allocated</u>
		Page 20 Line 19
28.	EXP932	Acct 932 – Maint of General Plant
	Ratio	Page 35 Line 28
		<u>Items Allocated</u>
		Page 20 Line 22
29.	EXP863	Acct 863 – Maintenance of Mains
	Ratio	Page 35 Line 29
		<u>Items Allocated</u>
		Page 19 Line 3
30.	LABSO	Storage Labor Accts 846-847
	Ratio	Page 35 Line 30
		<u>Items Allocated</u>
		Page 18 Lines 3, 5
31.	LABDO	Dist Labor Oper Acct 861 & 871-880
	Ratio	Page 35 Line 31
		<u>Items Allocated</u>
		Page 19 Lines 1, 2, 4
32.	LABDM	Dist Labor Maint Acct 886-894
	Ratio	Page 35 Line 32
		<u>Items Allocated</u>
		Page 19 Line 14
33.	LABCA	Cust Accts Labor Acct 902-903 & 905
	Ratio	Page 35 Line 33
		<u>Items Allocated</u>
		Page 19 Line 25
34.	LABSA	Sales Labor Acct 912-916
	Ratio	Page 35 Line 34
		<u>Items Allocated</u>
		Page 20 Line 6

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

35.	LABSI	Cust Serv & Info Labor 908-910
	Ratio	Page 35 Line 35
		<u>Items Allocated</u>
		Page 20 Line 1
36.	TLABSO	Total Storage Labor
	Ratio	Page 35 Line 36
		<u>Items Allocated</u>
		Page 10 Line 1, 4, 7
37.	TLABDO	Total Distr Oper Labor
	Ratio	Page 35 Line 37
		<u>Items Allocated</u>
		Page 11 Lines 1, 2, 4
38.	TLABDM	Total Distr Maint Labor
	Ratio	Page 35 Line 38
		<u>Items Allocated</u>
		Page 11 Line 15
39.	TLABSA	Total Sales Labor
	Ratio	Page 35 Line 39
		<u>Items Allocated</u>
		Page 12 Line 21

ALLOCATORS, Page 28

Internally Developed Allocators:

1.	TLABCA	Total Cust Accts Labor
	Ratio	Page 36 Line 1
		<u>Items Allocated</u>
		Page 12 Line 1
2.	TLABSE	Customer Service & Info Labor
	Ratio	Page 36 Line 2
		<u>Items Allocated</u>
		Page 12 Line 16

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|---------|-------------------------------------|
| 3. | EXP888 | Acct. 888 – Maint Compressor Sta Eq |
| | Ratio | Page 36 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 16 |
| 4. | EXP894 | Acct. 894 – Maint of Other Equip |
| | Ratio | Page 36 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 22 |
| 5. | EXP921 | Acct. 921 – Office Supplies & Exp |
| | Ratio | Page 36 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 12 |
| 6. | EXP926 | Acct. 926 – Employ Pension & Benf |
| | Ratio | Page 36 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 16 |
| 7. | PLT3804 | Acct. 380-384 – Serv, Metrs & Regul |
| | Ratio | Page 36 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 11 Line 11 |
| 8. | EXP925 | Acct. 925 – Injuries and Damages |
| | Ratio | Page 36 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 4 |
| | | Page 20 Line 15 |
| 9. | PLT302 | Acct. 302 – Gas Franchises & Con |
| | Ratio | Page 36 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 1 |
| | | Page 14 Line 4 |
| 10. | PLT303 | Acct 303 – Misc Intangible Plt |
| | Ratio | Page 36 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 2 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

Page 14 Line 5

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|-----|----------|-------------------------------------|
| 11. | PLT303SL | Acct 303 – Misc Intangible Plt - SL |
| | Ratio | Page 36 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 3 |
| | | Page 14 Line 6 |
| 12. | PLT307 | Acct 307 – Other Power Equip |
| | Ratio | Page 36 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 7 |
| | | Page 14 Line 10 |
| 13. | PLT361 | Acct 361 – Structures & Improv |
| | Ratio | Page 36 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 12 |
| | | Page 14 Line 15 |
| 14. | PLT362 | Acct 362 – Gas Holders & LNG Eq |
| | Ratio | Page 36 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 13 |
| | | Page 14 Line 16 |
| 15. | PLT363 | Acct 363 – Purification Equip |
| | Ratio | Page 36 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 14 |
| | | Page 14 Line 17 |
| 16. | PLT377 | Acct 377 – Dist Comp Station Eq |
| | Ratio | Page 36 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 4 |
| | | Page 11 Line 6, 17 |
| | | Page 15 Line 4 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|---------|------------------------------------|
| 17. | PLT379 | Acct 379 – Dist Meas & Reg Gs Eq |
| | Ratio | Page 36 Line 17 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 6 |
| | | Page 15 Line 6 |
| | | |
| 18. | PLT384 | Acct 384 – House Regul Installs |
| | Ratio | Page 36 Line 18 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 11 |
| | | Page 15 Line 11 |
| | | |
| 19. | PLT385 | Acct 385 – Ind Meas & Reg Sta Eq |
| | Ratio | Page 36 Line 19 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 12 |
| | | Page 11 Lines 9,19 |
| | | Page 15 Line 12 |
| | | |
| 20. | PLT387 | Acct 387 – Dist Other Equip |
| | Ratio | Page 36 Line 20 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 14 |
| | | Page 11 Line 23 |
| | | Page 15 Line 14 |
| | | |
| 21. | PLT389 | Acct 389 – Land & Land Rights |
| | Ratio | Page 36 Line 21 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 16 |
| | | Page 15 Line 16 |
| | | |
| 22. | PLT3789 | Acct 378 & 379 – Gas M & R Stat Eq |
| | Ratio | Page 36 Line 22 |
| | | <u>Items Allocated</u> |
| | | Page 11 Lines 8, 18, 20 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

23.	EXP9023	Customer Accounts Exp 902-903
	Ratio	Page 36 Line 23
		<u>Items Allocated</u>
		Page 12 Line 14
24.	EXP876	Acct 876 – Oper Stat Exp – Indust
	Ratio	Page 36 Line 25
		<u>Items Allocated</u>
		Page 19 Line 9
25.	EXP905	Acct 905 – Misc Cust Accts Exp
	Ratio	Page 36 Line 26
		<u>Items Allocated</u>
		Page 19 Line 28
26.	EXP910	Acct 910 – Cust Service Misc Exp
	Ratio	Page 36 Line 27
		<u>Items Allocated</u>
		Page 20 Line 4
27.	EXP912	Acct 912 – Demo & Selling Exp
	Ratio	Page 36 Line 28
		<u>Items Allocated</u>
		Page 20 Line 7
28.	EXP916	Acct 916 – Misc Sales Exp
	Ratio	Page 36 Line 29
		<u>Items Allocated</u>
		Page 20 Line 9
29.	EXP924	Acct 924 – Property Insurance
	Ratio	Page 36 Line 30
		<u>Items Allocated</u>
		Page 20 Line 14
30.	EXP928	Acct 928 – Regulatory Comm Exp
	Ratio	Page 36 Line 31
		<u>Items Allocated</u>
		Page 20 Line 17

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

31.	EXP929	Acct 929 – Duplicate Chrg - Credit
	Ratio	Page 36 Line 32
		<u>Items Allocated</u>
		Page 20 Line 18
32.	EXP931	Acct 931 - Rents
	Ratio	Page 36 Line 33
		<u>Items Allocated</u>
		Page 20 Line 20
33.	EXP909	Acct 909 – Info & Inst Adv Exp
	Ratio	Page 36 Line 36
		<u>Items Allocated</u>
		Page 20 Line 3
34.	EXP913	Acct 913 – Advertising Exp
	Ratio	Page 36 Line 37
		<u>Items Allocated</u>
		Page 20 Line 8

Attachment 16

Narragansett Gas Revenue Allocation, Firm and Non-Firm Distribution Rate Design

Revenue-per-Customer Targets by Rate Class for Rate Years 1, 2, 3

Allocation of results of Rate Year 1 Allocated Cost of Service Study

Years 2 and 3 Base Rate Increases

Gas-related Grid Mod revenue requirements for Rate Years 1, 2, 3

Rates Effective November 1, 2017

	Reference	Low Income Residential Non		Low Income Residential		Low Income Residential Heating		Medium		Large Low Load Factor		Large High Load Factor		XLarge Low Load Factor		XLarge High Load Factor	
		Heating	Residential Non	Heating	Residential	Heating	C&I	Small C&I	C&I	C&I	C&I	C&I	C&I	C&I	C&I	C&I	Gas Lights (k)
<u>Rates Effective November 1, 2017</u>																	
(1)	Customer Charge	\$13.00		\$11.70	\$13.00	\$11.70	\$22.00	\$70.00	\$175.00	\$175.00	\$425.00	\$175.00	\$425.00	\$425.00	\$9.52		
(2)	Peak																
(3)	Docket No. 4323	\$0.4386		\$0.3947	\$0.4672 \$0.3010	\$0.4205 \$0.2709	\$0.5431 \$0.2242	\$0.1865	\$0.1727	\$0.1727	\$0.0328	\$0.1007	\$0.0328	\$0.0256			
(4)	Off Peak																
(5)	Headblock	\$0.4386		\$0.3947	\$0.4672 \$0.3010	\$0.4205 \$0.2709	\$0.5431 \$0.2242	\$0.1865	\$0.1727	\$0.1727	\$0.0328	\$0.1007	\$0.0328	\$0.0256			
(6)	Tailblock																
(7)	Docket No. 4323							\$1.3000	\$1.3000	\$1.3000	\$1.3000	\$1.8000	\$1.3000	\$1.8000			
<u>Proposed Rates Year 1 September 1, 2018</u>																	
(8)	Customer Charge	\$14.00		\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$200.00	\$500.00	\$500.00	\$9.52		
(9)	Peak																
(10)	Volumetric	\$0.5579		\$0.5579	\$0.5636	\$0.5636	\$0.4949	\$0.2553	\$0.2493	\$0.2493	\$0.0442	\$0.1664	\$0.0442	\$0.0385			
(11)	Off Peak																
(12)	Volumetric	\$0.5579		\$0.5579	\$0.5049	\$0.5049	\$0.4369	\$0.2553	\$0.2493	\$0.2493	\$0.0442	\$0.1664	\$0.0442	\$0.0385			
(13)	Demand							\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$2.0500	\$1.5000	\$2.0500			
<u>Proposed Rates Year 2 September 1, 2019</u>																	
(14)	Customer Charge	\$14.00		\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$200.00	\$500.00	\$500.00	\$9.52		
(15)	Peak																
(16)	Volumetric	\$0.5945		\$0.5945	\$0.5848	\$0.5848	\$0.5152	\$0.2682	\$0.2608	\$0.2608	\$0.0488	\$0.1744	\$0.0488	\$0.0419			
(17)	Off Peak																
(18)	Volumetric	\$0.5945		\$0.5945	\$0.5239	\$0.5239	\$0.4548	\$0.2682	\$0.2608	\$0.2608	\$0.0488	\$0.1744	\$0.0488	\$0.0419			
(19)	Demand							\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$2.0500	\$1.5000	\$2.0500			
<u>Proposed Rates Year 3 September 1, 2020</u>																	
(20)	Customer Charge	\$14.00		\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$200.00	\$500.00	\$500.00	\$9.52		
(21)	Peak																
(22)	Volumetric	\$0.6179		\$0.6179	\$0.5984	\$0.5984	\$0.5281	\$0.2764	\$0.2681	\$0.2681	\$0.0517	\$0.1796	\$0.0517	\$0.0441			
(23)	Off Peak																
(24)	Volumetric	\$0.6179		\$0.6179	\$0.5361	\$0.5361	\$0.4662	\$0.2764	\$0.2681	\$0.2681	\$0.0517	\$0.1796	\$0.0517	\$0.0441			
(25)	Demand							\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$2.0500	\$1.5000	\$2.0500			

The Narragansett Electric Company
Summary of Current and Proposed Non-Firm Gas Rates

<u>Rates Effective November 1, 2017</u>		<u>Reference</u>	Medium C&I Non Firm ¹	Large Low Load Factor C&I Non-Firm ¹	Large High Load Factor C&I Non-Firm ¹	Extra Large Low Load Factor C&I Non-Firm	Extra Large High Load Factor C&I Non-Firm
			(a)	(b)	(c)	(d)	(e)
(1)	Customer Charge	Docket No. 4323	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(2)	Volumetric	Docket No. 4323	\$0.2206	\$0.2147	\$0.1436	\$0.0912	\$0.0733
<u>Proposed Rates Year 1 September 1, 2018</u>							
(3)	Customer Charge	Attachment 16, Pg 6	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(4)	Volumetric	Attachment 16, Pg 6	\$0.2235	\$0.2175	\$0.1455	\$0.0924	\$0.0743
<u>Proposed Rates Year 2 September 1, 2019</u>							
(5)	Customer Charge	No change	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(6)	Volumetric	No change	\$0.2235	\$0.2175	\$0.1455	\$0.0924	\$0.0743
<u>Proposed Rates Year 3 September 1, 2020</u>							
(7)	Customer Charge	No change	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(8)	Volumetric	No change	\$0.2235	\$0.2175	\$0.1455	\$0.0924	\$0.0743

¹ Proposed Volumetric rates effective September 1, 2018 were based on current effective rates increased by 50% of proposed average increase.

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 16
Page 3 of 9

The Narragansett Electric Company
Distribution Revenue Allocation Year 1

Rate Class	Present Revenue (a)	Proposed Distribution Revenue @ Equalized ROR (b)	Proposed Distribution Revenue Increase (c) = (b) - (a)	Proposed Total Distribution Revenue Increase (d) = (c) / (a)	% of Avg Increase (e)	Proposed Adjusted Distribution Revenue Increase (f) = (d) x (e)	Proposed Distribution Revenue Increase (g) = (a) x (f)	Proposed Distribution Revenue (h) = (a) + (g)	Distribution Revenue Allocator (i) = (h) / Ln 10 (h)	Increase due to Grid Mod (j) = ((i) x Ln 1 (j))	Year 1 Proposed Distribution Revenue (k) = (h) + (j)
(1)											
(2)	Residential Non-Heat	\$4,776,680	\$6,873,834	\$2,097,154	140.0%	3.69%	\$176,185	\$4,952,865	2.29%	\$1,406,393	\$4,985,071
(3)	Residential Heat	\$139,501,953	\$143,771,438	\$4,269,485	100.0%	2.63%	\$3,675,316	\$143,177,269	66.10%	\$32,206	\$144,106,894
(4)	Small Commercial	\$17,038,095	\$19,076,085	\$2,037,990	130.0%	3.42%	\$583,551	\$17,621,646	8.13%	\$929,625	\$17,735,986
(5)	Medium Commercial	\$24,856,177	\$23,948,989	(\$907,188)	100.0%	2.63%	\$654,860	\$25,511,037	11.78%	\$165,673	\$25,676,710
(6)	Large LLF C&I	\$10,692,336	\$9,672,554	(\$1,019,782)	65.1%	1.72%	\$183,393	\$10,875,729	5.02%	\$70,601	\$10,946,330
(7)	Large HLF C&I	\$3,668,219	\$3,876,775	\$208,556	130.0%	3.42%	\$125,636	\$3,793,855	1.75%	\$24,612	\$3,818,467
(8)	Extra Large LLF C&I	\$1,990,734	\$1,755,061	(\$235,673)	65.1%	1.72%	\$34,145	\$2,024,879	0.93%	\$13,079	\$2,037,958
(9)	Extra Large HLF C&I	\$8,522,092	\$7,669,838	(\$852,254)	65.1%	1.72%	\$146,169	\$8,668,261	4.00%	\$56,256	\$8,724,517
(10)	Total Firm Service	\$211,046,286	\$216,644,574	\$5,598,288	100.0%	2.63%	\$5,579,255	\$216,625,541	100.00%	\$1,406,392	\$218,031,933
(11)	Non-Firm Service	\$1,444,860			50%	1.32%	\$19,033	\$1,463,893			\$1,463,893
(12)	Total RI Delivery Service	\$212,491,146		\$5,598,288	2.63%		\$5,598,288	\$218,089,434			\$219,495,826

Col (a) Attachment 14 Schedule 2 Pg 3 Ln 5

Col (a) Attachment 14 Schedule 2 Pg 3 Ln 10

Col (e) Mr. Oliver's Testimony Schedule BRO-3

Col (k) Ln (1) Attachment 16 Pg 7 Line 3

The Narragansett Electric Company
Rate Design Year 1

Rate	CURRENT RATES		Existing Customer Charge	Weather Normalized Sales			Annual Proposed Blocking		First Block % usage	First Block Therms	Tail Block Therms	MADQ Demand Therms	Dist Chrg Head Per Therms	Dist Chrg Tail Per Therms	Demand Per Therms	Existing Base Revenues	RDM & ISR Adjust & Norm ERC	Present Sales Revenues	Initial Target Rev Req for Class
	Rate			Sales (therms)	Transp (therms)	Total Therms	Therms	Therms											
(1)	80	Gas Lights	2,326	\$9.52	3,673,573	0	3,673,573	NA	100.00%	3,673,573	0	\$0.4386	\$0.4386	\$0.3010	\$77,681,449	\$17,320,898	\$95,002,347	\$22,148	
(2)	10	Res. Non-Heat	201,541	\$13.00	101,774	0	101,774	NA	100.00%	101,774	0	\$0.3947	\$0.3947	\$0.3010	\$4,231,262	\$441,706	\$4,672,968	\$4,672,968	
(3)	11	Res.Low Income Non-Heat	2,492	\$11.70	3,775,348	0	3,775,348	NA	100.00%	3,775,348	0			\$0.4205	\$5,695,805	\$1,387,076	\$7,082,881	\$81,564	
(4)		Total Non Heat	204,033											\$0.2709	\$2,269,919	\$327,706	\$2,597,624	\$4,776,680	\$4,985,071
(5)	12	Res. Heat Peak	1,261,573	\$13.00	144,054,319	0	144,054,319	125	74.85%	107,825,814	36,228,505	\$0.4672	\$0.4672	\$0.3010	\$77,681,449	\$17,320,898	\$95,002,347		
(6)	12	Res. Heat Off-Peak	1,258,710	\$13.00	33,442,491	0	33,442,491	30	78.60%	26,285,200	7,157,291	\$0.4672	\$0.4672	\$0.3010	\$30,798,020	\$4,021,080	\$34,819,100		
(7)	13	Res.Low Income Heat Peak	103,030	\$11.70	11,536,022	0	11,536,022	125	79.11%	9,125,974	2,410,048	\$0.4205	\$0.4205	\$0.2709	\$5,695,805	\$1,387,076	\$7,082,881		
(8)	13	Res.Low Inc Heat Off-Peak	101,871	\$11.70	2,725,461	0	2,725,461	30	83.32%	2,270,725	454,736	\$0.4205	\$0.4205	\$0.2709	\$2,269,919	\$327,706	\$2,597,624		
(9)		Total Heating	2,725,184		191,758,293	0	191,758,293			145,507,713	46,250,580				\$116,445,193	\$23,056,760	\$139,501,953	\$144,106,894	
(10)	21	C&I Small Peak	111,874	\$22.00	19,048,352	0	19,048,352	135	46.60%	8,877,404	10,170,948	\$0.5431	\$0.5431	\$0.2242	\$9,562,873	\$2,278,914	\$11,841,787		
(11)	21	C&I Small Off-Peak	111,049	\$22.00	3,838,817	0	3,838,817	20	32.91%	1,263,285	2,575,531	\$0.5431	\$0.5431	\$0.2242	\$3,706,602	\$459,270	\$4,165,872		
(12)	21	C&I Small FT-2 Peak	4,163	\$22.00	0	1,392,814	1,392,814	135	46.86%	652,721	740,093	\$0.5431	\$0.5431	\$0.2242	\$612,007	\$166,634	\$778,641		
(13)	21	C&I Small FT-2 Off-Peak	4,231	\$22.00	0	351,777	351,777	20	33.66%	118,400	233,376	\$0.5431	\$0.5431	\$0.2242	\$209,708	\$42,086	\$251,794		
(14)		Total C&I Small	231,317		22,887,169	1,744,590	24,631,759			10,911,811	13,719,949				\$14,091,191	\$2,946,904	\$17,038,095	\$17,735,986	
(15)	22	C&I Medium Sales	40,181	\$70.00	31,579,424	0	31,579,424	NA	100.00%	31,579,424		\$0.1865	\$0.1865	\$1.3000	\$11,838,281	\$2,716,574	\$14,554,855		
(16)	22	C&I Medium FT-1	3,928	\$70.00	0	5,321,965	5,321,965	NA	100.00%	5,321,965		\$0.1865	\$0.1865	\$1.3000	\$1,785,617	\$457,814	\$2,243,431		
(17)	22	C&I Medium FT-2	18,305	\$70.00	0	18,345,461	18,345,461	NA	100.00%	18,345,461		\$0.1865	\$0.1865	\$1.3000	\$6,479,749	\$1,578,142	\$8,057,891		
(18)	22	Total C&I Medium	62,414		31,579,424	23,667,426	55,246,850			55,246,850					\$20,103,647	\$4,752,530	\$24,856,177	\$25,676,710	
(19)	33	C&I Large LLF Sales	1,404	\$175.00	5,970,565	0	5,970,565	NA	100.00%	5,970,565		\$0.1727	\$0.1727	\$1.3000	\$1,976,132	\$530,218	\$2,506,350		
(20)	33	C&I Large LLF FT-1	1,461	\$175.00	0	8,160,548	8,160,548	NA	100.00%	8,160,548		\$0.1727	\$0.1727	\$1.3000	\$2,513,632	\$724,700	\$3,238,332		
(21)	33	C&I Large LLF FT-2	2,608	\$175.00	0	12,236,040	12,236,040	NA	100.00%	12,236,040		\$0.1727	\$0.1727	\$1.3000	\$3,861,029	\$1,086,625	\$4,947,654		
(22)	33	Total C&I Large LLF	5,473		5,970,565	20,396,587	26,367,153			26,367,153					\$8,350,794	\$2,341,543	\$10,692,336	\$10,946,330	
(23)	33	C&I Large HLF Sales	670	\$175.00	2,712,395	0	2,712,395	NA	100.00%	2,712,395		\$0.1007	\$0.1007	\$1.8000	\$500,525	\$188,774	\$689,299		
(24)	33	C&I Large HLF FT-1	1,031	\$175.00	0	5,161,579	5,161,579	NA	100.00%	5,161,579		\$0.1007	\$0.1007	\$1.8000	\$1,165,831	\$359,229	\$1,525,060		
(25)	23	C&I Large HLF FT-2	735	\$175.00	0	5,228,802	5,228,802	NA	100.00%	5,228,802		\$0.1007	\$0.1007	\$1.8000	\$1,089,953	\$363,908	\$1,453,861		
(26)	23	Total C&I Large HLF	2,436		2,712,395	10,390,381	13,102,776			13,102,776					\$2,756,308	\$911,911	\$3,668,219	\$3,818,467	
(27)	34	C&I XLarge LLF Sales	48	\$425.00	428,805	0	428,805	NA	100.00%	428,805		\$0.0328	\$0.0328	\$1.3000	\$91,095	\$10,367	\$101,462		
(28)	34	C&I XLarge LLF FT-1	324	\$425.00	0	11,221,498	11,221,498	NA	100.00%	11,221,498		\$0.0328	\$0.0328	\$1.3000	\$1,518,606	\$271,299	\$1,789,906		
(29)	34	C&I XLarge LLF FT-2	36	\$425.00	0	581,031	581,031	NA	100.00%	581,031		\$0.0328	\$0.0328	\$1.3000	\$85,319	\$14,047	\$99,366		
(30)	34	Tot C&I XLarge LLF	408		428,805	11,802,529	12,231,334			12,231,334					\$1,695,020	\$295,714	\$1,990,734	\$2,037,958	
(31)	24	C&I XLarge HLF Sales	36	\$425.00	761,197	0	761,197	NA	100.00%	761,197		\$0.0256	\$0.0256	\$1.8000	\$156,030	\$15,890	\$171,920		
(32)	24	C&I XLarge HLF FT-1	888	\$425.00	0	63,406,498	63,406,498	NA	100.00%	63,406,498		\$0.0256	\$0.0256	\$1.8000	\$6,212,521	\$1,323,629	\$7,536,150		
(33)	24	C&I XLarge HLF FT-2	192	\$425.00	0	5,443,394	5,443,394	NA	100.00%	5,443,394		\$0.0256	\$0.0256	\$1.8000	\$700,390	\$113,632	\$814,023		
(34)	24	Tot C&I XLarge HLF	1,116		761,197	68,849,892	69,611,089			69,611,089					\$7,068,941	\$1,453,151	\$8,522,092	\$8,724,517	
(35)		Total	3,232,381		259,873,195	136,851,405	396,724,601			336,754,072	59,970,529	10,458,912				\$174,833,830	\$36,212,456	\$211,046,286	\$218,031,933

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Attachment 16
Page 5 of 9

The Narragansett Electric Company
Rate Design Year 1

Rate	Annual Customers	Existing Customer	Cost Study @ Equalized ROR			Proposed Existing Dist Charges				Proposed Charges			Therm Blocks				Customer				Proposed Revenue Recovery				Total Revenues @	Class Target	Rev Req	Discount	Variance	Final Class	Revenue Requirement	Target	Final Base Percent Increase																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
			Charge	Cust \$ (1)	ROR	Charges	Head Per	Therms	Tail Per	Therms	Adj	First	MADQ	Charges	First Block	MADQ	Charges	Therms	Prop Rates	Rev Req	Discount	Increase	By Class																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
																								(a)										(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
(1)	80	Gas Lights	2,326	\$9.52	\$29.45	\$9.52	\$14.00	\$0.4672	\$0.3010	102.0%	\$0.5636	\$0.5636	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	\$17,662,022	\$81,189,014	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The Narragansett Electric Company
Non-Firm Rates

Rate Class (a)	Current Customer Charge (b)	Proposed Customer Charge (c)	Annual Customers (1) (d)	Customer Charges (e)	Total Proposed Non-firm Revenue (f)	Total Present Non-firm Revenue (1) (g)	Total Non-firm Revenue Increase (h)	Proposed Volumetric Rev (i)	Non-firm Therms (j)	Proposed Volumetric Rate (k)	Final Base Percent Increase (l)
(1) Medium C&I											
(2) Large Low Load Factor C&I											
(3) Large High Load Factor C&I											
(4) Extra Large Low Load Factor C&I	\$625	\$625	24	\$15,000	\$472,318	\$466,177	\$6,141	\$457,318	4,947,118	\$0.0924	1.32%
(5) Extra Large High Load Factor C&I	\$625	\$625	96	\$60,000	\$991,575	\$978,683	\$12,892	\$931,575	12,533,193	\$0.0743	1.32%
(6) Total			120	\$75,000	\$1,463,893	\$1,444,860	\$19,033	\$1,388,893	17,480,311		1.32%

Notes:

(1) Source file is "Non Firm Revenue Detail Apr 16-Jun 17 Rev 11-15.xlsx"

The Narragansett Electric Company
Gas Base Distribution Revenue Requirement and
Increases for Data Years 2 and 3

Section 1: Distribution Revenue Requirement and Data Year Increases

	Year 1	Year 2	Year 3
(1) Base Distribution Revenue Requirement	\$216,625,541	\$218,031,933	\$224,084,131
(2) Annual Increase in Base Distribution Revenue Requirement		\$5,508,564	\$3,264,535
(3) Incremental Grid Modernization Revenue Requirement	\$1,406,393	\$543,633	\$594,739
(4) Total	\$218,031,933	\$224,084,131	\$227,943,405
(5) Yearly Increase		\$6,052,198	\$3,859,274

Section 2: Allocation of Data Year Increases to Rate Classes

	Rate Year Base Rate Revenue Requirement	Allocation of Year 2 Increase	Year 2 Increase	Year 2 Base Rate Revenue Requirement	Allocation of Year 3 Increase	Year 3 Increase	Year 3 Base Rate Revenue Requirement
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
(6) Rate 10/11/80	\$4,984,876	2.3%	\$138,383	\$5,123,259	2.3%	\$88,242	\$5,211,501
(7) Rate 12/13	\$144,104,491	66.1%	\$4,000,408	\$148,104,899	66.1%	\$2,550,920	\$150,655,819
(8) Rate 21	\$17,730,128	8.1%	\$492,197	\$18,222,325	8.1%	\$313,857	\$18,536,182
(9) Rate 22	\$25,676,399	11.8%	\$712,789	\$26,389,188	11.8%	\$454,520	\$26,843,708
(10) Rate 23 Low Load	\$10,944,175	5.0%	\$303,815	\$11,247,990	5.0%	\$193,732	\$11,441,722
(11) Rate 23 High Load	\$3,818,416	1.8%	\$106,001	\$3,924,417	1.8%	\$67,593	\$3,992,010
(12) Rate 24 Low Load	\$2,037,431	0.9%	\$56,560	\$2,093,991	0.9%	\$36,066	\$2,130,057
(13) Rate 24 High Load	\$8,719,040	4.0%	\$242,045	\$8,961,085	4.0%	\$154,344	\$9,115,429
(14) Total	\$218,014,957	100.0%	\$6,052,198	\$224,067,154	100.0%	\$3,859,274	\$227,926,428

- (1) Attachment 2
(2) Attachment 4
(a) Lines (6) thru (13): Attachment 16 Pg 5 Column (m)
(b) Each line in Column (a) as a percent of Column (a), Line (14)
(c) (Line (2) + Line (3)) x Column (b)
(d) Column (a) + Column (c)
(e) Each line in Column (d) as a percent of Column (d), Line (14)
(f) (Line (2) + Line (3)) x Column (e)
(g) Column (d) + Column (f)

The Narragansett Electric Company
Rate Design Year 2

Rate	Annual Customers	Weather Normalized Sales				Year 1 Distribution Rates				Year 1 Base Revenues	Year 2 Base Revenue	Revenue Increase	Percent Increase Equal ROR	Initial Target Rev Req for Class (m)	Customer Changes (n)	Year 2 Changes			Demand Per Therm (q)	Year 2 Revenue Recovery			Total Revenues @ Year 2 Rates (u)
		Sales (therms) (b)	Transp (therms) (c)	Total Therms (d)	MADQ Demand Therms (e)	Customer Change (f)	Dist Chrg Therms (g)	Demand Per Therm (h)	Year 1 Base Revenues (i)							Customer Changes (n)	Seasonal Add (o)	Dist Chrg Therms (p)		Customer Changes (r)	Dist Chrg (s)	MADQ (t)	
(1)	80 Gas Lights	2,326	0	0	0	\$9.52	\$22,148	2.78%	\$22,763	\$615	\$22,763	\$615	2.78%	\$22,763	\$9.52	\$22,148	\$615	\$0.5945	\$22,148	\$22,148	\$22,148	\$22,148	\$22,148
(2)	10 Res. Non-Heat	201,541	3,673,573	0	3,673,573	\$14.00	\$0.5579	\$4,871,061	\$5,006,284	\$135,223	\$135,223	\$135,223	2.78%	\$5,006,284	\$14.00	\$2,183,939	\$14.00	\$0.5945	\$2,183,939	\$2,183,939	\$2,183,939	\$2,183,939	\$2,183,939
(3)	11 Res.Low Income Non-Heat	2,492	101,774	0	101,774	\$14.00	\$0.5579	\$91,668	\$94,212	\$2,545	\$94,212	\$2,545	2.78%	\$94,212	\$14.00	\$60,505	\$14.00	\$0.5945	\$60,505	\$60,505	\$60,505	\$60,505	\$60,505
(4)	Total Non Heat	204,033	3,775,348	0	3,775,348	\$14.00	\$0.5579	\$4,984,876	\$5,123,259	\$138,383	\$5,123,259	\$138,383	2.78%	\$5,123,259	\$14.00	\$2,244,444	\$14.00	\$0.5945	\$2,244,444	\$2,244,444	\$2,244,444	\$2,244,444	\$2,244,444
(5)	12 Res. Heat Peak	1,261,573	144,054,319	0	144,054,319	\$14.00	\$0.5636	\$98,851,036	\$101,595,187	\$2,744,151	\$101,595,187	\$2,744,151	2.78%	\$101,595,187	\$14.00	\$84,247,248	\$14.00	\$0.5848	\$84,247,248	\$84,247,248	\$84,247,248	\$84,247,248	\$84,247,248
(6)	12 Res. Heat Off-Peak	1,258,710	33,442,491	0	33,442,491	\$14.00	\$0.5049	\$34,507,054	\$35,464,986	\$957,932	\$35,464,986	\$957,932	2.78%	\$35,464,986	\$14.00	\$17,520,789	\$14.00	\$0.5239	\$17,520,789	\$17,520,789	\$17,520,789	\$17,520,789	\$17,520,789
(7)	Total Heating	2,520,283	177,496,810	0	177,496,810	\$14.00	\$0.5525	\$144,104,491	\$148,104,899	\$4,000,408	\$148,104,899	\$4,000,408	2.78%	\$148,104,899	\$14.00	\$109,942,536	\$14.00	\$0.5733	\$109,942,536	\$109,942,536	\$109,942,536	\$109,942,536	\$109,942,536
(8)	13 Res.Low Income Heat Peak	103,030	11,536,022	0	11,536,022	\$14.00	\$0.5636	\$7,944,122	\$8,164,655	\$220,533	\$8,164,655	\$220,533	2.78%	\$8,164,655	\$14.00	\$6,746,609	\$14.00	\$0.5848	\$6,746,609	\$6,746,609	\$6,746,609	\$6,746,609	\$6,746,609
(9)	13 Res.Low Inc. Heat Off-Peak	101,871	2,725,461	0	2,725,461	\$14.00	\$0.5049	\$2,802,279	\$2,880,072	\$77,793	\$2,880,072	\$77,793	2.78%	\$2,880,072	\$14.00	\$1,427,891	\$14.00	\$0.5239	\$1,427,891	\$1,427,891	\$1,427,891	\$1,427,891	\$1,427,891
(10)	204,901 Total Heating Low Income	14,261,483	0	14,261,483	0	\$14.00	\$0.0000	\$14.00	\$0.0000	\$14.00	\$0.0000	\$14.00	0.00%	\$14.00	\$14.00	\$8,174,499	\$14.00	\$0.5733	\$8,174,499	\$8,174,499	\$8,174,499	\$8,174,499	\$8,174,499
(11)	Total Heating	2,725,184	191,758,293	0	191,758,293	\$14.00	\$0.5525	\$144,104,491	\$148,104,899	\$4,000,408	\$148,104,899	\$4,000,408	2.78%	\$148,104,899	\$14.00	\$109,942,536	\$14.00	\$0.5733	\$109,942,536	\$109,942,536	\$109,942,536	\$109,942,536	\$109,942,536
(12)	21 C&I Small Peak	111,874	19,048,352	0	19,048,352	\$25.00	\$0.4949	\$12,223,879	\$12,563,220	\$339,341	\$12,563,220	\$339,341	2.78%	\$12,563,220	\$25.00	\$9,812,875	\$25.00	\$0.5152	\$9,812,875	\$9,812,875	\$9,812,875	\$9,812,875	\$9,812,875
(13)	21 C&I Small Off-Peak	111,049	3,838,817	0	3,838,817	\$25.00	\$0.4369	\$4,453,404	\$4,577,033	\$123,629	\$4,577,033	\$123,629	2.78%	\$4,577,033	\$25.00	\$1,745,907	\$25.00	\$0.4548	\$1,745,907	\$1,745,907	\$1,745,907	\$1,745,907	\$1,745,907
(14)	21 C&I Small FT-2 Peak	4,163	0	1,392,814	1,392,814	\$25.00	\$0.4949	\$793,379	\$815,403	\$22,025	\$815,403	\$22,025	2.78%	\$815,403	\$25.00	\$717,517	\$25.00	\$0.5152	\$717,517	\$717,517	\$717,517	\$717,517	\$717,517
(15)	21 C&I Small FT-2 Off-Peak	4,231	0	351,777	351,777	\$25.00	\$0.4369	\$259,466	\$266,669	\$7,203	\$266,669	\$7,203	2.78%	\$266,669	\$25.00	\$159,989	\$25.00	\$0.4548	\$159,989	\$159,989	\$159,989	\$159,989	\$159,989
(16)	Total C&I Small	231,317	22,887,169	1,744,590	24,631,759	\$25.00	\$0.4852	\$17,730,128	\$18,222,325	\$492,197	\$18,222,325	\$492,197	2.78%	\$18,222,325	\$25.00	\$12,436,288	\$25.00	\$0.5050	\$12,436,288	\$12,436,288	\$12,436,288	\$12,436,288	\$12,436,288
(17)	22 C&I Medium Sales	40,181	31,579,424	0	31,579,424	\$85.00	\$0.2553	\$15,096,130	\$15,515,205	\$419,076	\$15,515,205	\$419,076	2.78%	\$15,515,205	\$85.00	\$8,469,601	\$85.00	\$0.2682	\$8,469,601	\$8,469,601	\$8,469,601	\$8,469,601	\$8,469,601
(18)	22 C&I Medium FT-1	3,928	0	5,321,965	5,321,965	\$85.00	\$0.2553	\$2,290,397	\$2,353,980	\$63,583	\$2,353,980	\$63,583	2.78%	\$2,353,980	\$85.00	\$1,427,351	\$85.00	\$0.2682	\$1,427,351	\$1,427,351	\$1,427,351	\$1,427,351	\$1,427,351
(19)	22 C&I Medium FT-2	18,305	0	18,345,461	18,345,461	\$85.00	\$0.2553	\$8,520,002	\$8,520,002	\$0.000	\$8,520,002	\$0.000	2.78%	\$8,520,002	\$85.00	\$4,920,253	\$85.00	\$0.2682	\$4,920,253	\$4,920,253	\$4,920,253	\$4,920,253	\$4,920,253
(20)	Total C&I Medium	62,414	31,579,424	23,667,426	55,246,850	\$85.00	\$0.2553	\$25,676,399	\$26,389,188	\$712,789	\$26,389,188	\$712,789	2.78%	\$26,389,188	\$85.00	\$14,817,205	\$85.00	\$0.2682	\$14,817,205	\$14,817,205	\$14,817,205	\$14,817,205	\$14,817,205
(21)	33 C&I Large LLF Sales	1,404	5,970,565	0	5,970,565	\$200.00	\$0.2493	\$2,576,165	\$2,647,680	\$71,515	\$2,647,680	\$71,515	2.78%	\$2,647,680	\$200.00	\$1,557,123	\$200.00	\$0.2608	\$1,557,123	\$1,557,123	\$1,557,123	\$1,557,123	\$1,557,123
(22)	33 C&I Large LLF FT-1	1,461	0	8,160,548	8,160,548	\$200.00	\$0.2493	\$3,305,814	\$3,397,585	\$91,771	\$3,397,585	\$91,771	2.78%	\$3,397,585	\$200.00	\$2,128,271	\$200.00	\$0.2608	\$2,128,271	\$2,128,271	\$2,128,271	\$2,128,271	\$2,128,271
(23)	33 C&I Large LLF FT-2	2,608	0	12,236,040	12,236,040	\$200.00	\$0.2493	\$5,062,196	\$5,202,725	\$140,529	\$5,202,725	\$140,529	2.78%	\$5,202,725	\$200.00	\$3,191,159	\$200.00	\$0.2608	\$3,191,159	\$3,191,159	\$3,191,159	\$3,191,159	\$3,191,159
(24)	Total C&I Large LLF	5,473	5,970,565	20,396,587	26,367,153	\$200.00	\$0.2493	\$10,944,175	\$11,247,990	\$303,815	\$11,247,990	\$303,815	2.78%	\$11,247,990	\$200.00	\$6,876,553	\$200.00	\$0.2608	\$6,876,553	\$6,876,553	\$6,876,553	\$6,876,553	\$6,876,553
(25)	23 C&I Large HLF Sales	670	2,712,395	0	2,712,395	\$200.00	\$0.1664	\$710,776	\$730,507	\$19,731	\$730,507	\$19,731	2.78%	\$730,507	\$200.00	\$473,042	\$200.00	\$0.1744	\$473,042	\$473,042	\$473,042	\$473,042	\$473,042
(26)	23 C&I Large HLF FT-1	1,031	0	5,161,579	5,161,579	\$200.00	\$0.1664	\$1,595,393	\$1,639,682	\$44,289	\$1,639,682	\$44,289	2.78%	\$1,639,682	\$200.00	\$900,179	\$200.00	\$0.1744	\$900,179	\$900,179	\$900,179	\$900,179	\$900,179
(27)	23 C&I Large HLF FT-2	735	0	5,228,802	5,228,802	\$200.00	\$0.1664	\$1,512,247	\$1,554,228	\$41,981	\$1,554,228	\$41,981	2.78%	\$1,554,228	\$200.00	\$911,903	\$200.00	\$0.1744	\$911,903	\$911,903	\$911,903	\$911,903	\$911,903
(28)	Total C&I Large HLF	2,436	2,712,395	10,390,381	13,102,776	\$200.00	\$0.1664	\$3,818,416	\$3,924,417	\$106,001	\$3,924,417	\$106,001	2.78%	\$3,924,417	\$200.00	\$2,285,124	\$200.00	\$0.1744	\$2,285,124	\$2,285,124	\$2,285,124	\$2,285,124	\$2,285,124
(29)	34 C&I XLarge LLF Sales	48	428,805	0	428,805	\$500.00	\$0.0442	\$108,296	\$111,302	\$3,006	\$111,302	\$3,006	2.78%	\$111,302	\$500.00	\$20,926	\$500.00	\$0.0488	\$20,926	\$20,926	\$20,926	\$20,926	\$20,926
(30)	34 C&I XLarge LLF FT-1	324	0	11,221,498	11,221,498	\$500.00	\$0.0442	\$1,826,653	\$1,877,362	\$50,709	\$1,877,362	\$50,709	2.78%	\$1,877,362	\$500.00	\$1,168,663	\$500.00	\$0.0488	\$1,168,663	\$1,168,663	\$1,168,663	\$1,168,663	\$1,168,663
(31)	34 C&I XLarge LLF FT-2	36	0	5,810,311	5,810,311	\$500.00	\$0.0442	\$1,024,482	\$1,053,327	\$2,845	\$1,053,327	\$2,845	2.78%	\$1,053,327	\$500.00	\$58,801	\$500.00	\$0.0488	\$58,801	\$58,801	\$58,801	\$58,801	\$58,801
(32)	Total C&I XLarge LLF	408	428,805	11,802,529	12,231,334	\$500.00	\$0.0442	\$2,037,431	\$2,093,991	\$56,560	\$2,093,991	\$56,560	2.78%	\$2,093,991	\$500.00	\$1,292,806	\$500.00	\$0.0488	\$1,292,806	\$1,292,806	\$1,292,806	\$1,292,806	\$1,292,806
(33)	24 C&I XLarge HLF Sales	36	761,197	0	761,197	\$500.00	\$0.0385	\$185,389	\$190,535	\$5,146	\$190,535	\$5,146	2.78%	\$190,535	\$500.00	\$31,894	\$500.00	\$0.0419	\$31,894	\$31,894	\$31,894	\$31,894	\$31,894
(34)	24 C&I XLarge HLF FT-1	888	0	63,406,498	63,406,498	\$500.00	\$0.0385	\$7,682,053	\$7,895,310	\$213,257	\$7,895,310	\$213,257	2.78%	\$7,895,310	\$500.00	\$4,796,903	\$500.00	\$0.0419	\$4,796,903	\$4,796,903	\$4,796,903	\$4,796,903	\$4,796,903
(35)	24 C&I XLarge HLF FT-2	192	0	5,443,394	5,443,394	\$500.00	\$0.0385	\$851,599	\$875,240	\$23,641	\$875,240	\$23,641	2.78%	\$875,240	\$500.00	\$228,078	\$500.00	\$0.0419	\$228,078	\$228,078	\$228,078	\$228,078	\$228,078
(36)	Total C&I XLarge HLF	1,116	761,197	68,849,892	69,611,089	\$500.00	\$0.0385	\$8,719,040	\$8,961,085	\$242,045	\$8,961,085	\$242,045	2.78%	\$8,961,085	\$500.00	\$5,216,705	\$500.00	\$0.0419	\$5,216,705	\$5,216,705	\$5,216,705	\$5,216,705	\$5,216,705
(37)	Total	3,232,381	259,873,195	136,851,405	396,724,601	\$218,014,957	\$224,067,154	\$6,052,198	\$224,067,154	\$6,052,198	\$224,067,154	\$6,052,198	2.78%	\$224,067,154	\$218,014,957	\$152,115,744	\$218,014,957	\$152,115,744	\$152,115,744	\$152,115,744	\$152,115,744	\$152,115,744	\$152,115,744

The Narragansett Electric Company
Rate Design Year 3

Rate	Annual Customers	Weather Normalized Sales				Year 2 Distribution Rates				Year 2 Base Revenues	Percent Increase Equal ROR (l)	Initial Target Rev Req for Class (m)	Year 3 Charges				Demand Per Therm (q)	Customer Charges (r)	Dist Chrg (s)	Year 3 Revenue Recovery MADQ (t)	Total Revenues @ Year 3 Rates (u)
		Sales (a)	(b)	(c)	(d)	MADQ Demand Therms (e)	Customer Charge (f)	Therm (g)	Per Therm (h)	Base (i)	Revenue Increase (k)	Target Rev Req for Class (m)	Customer Charges (n)	Seasonal Add (o)	Dist Chrg (p)	Therm (q)	Customer Charges (r)	Dist Chrg (s)	Year 3 Revenue Recovery MADQ (t)	Total Revenues @ Year 3 Rates (u)	
(1)	80 Gas Lights	2,326	0	0	3,673,573	0	3,673,573	\$14.00	\$0.5945	\$22,530	\$382	\$22,530	\$9.52	\$22,148	\$22,148	\$0.6179	\$2,821,571	\$2,269,901	\$2,269,901	\$22,148	\$22,148
(2)	10 Res. Non-Heat	201,541	3,673,573	0	3,673,573	0	3,673,573	\$14.00	\$0.5945	\$5,091,931	\$86,418	\$5,091,931	\$14.00	\$14.00	\$0.6179	\$0.6179	\$2,821,571	\$2,269,901	\$2,269,901	\$22,148	\$5,091,475
(3)	11 Res. Low Income Non-Heat	2,492	101,774	0	101,774	0	101,774	\$14.00	\$0.5945	\$97,040	\$1,647	\$97,040	\$14.00	\$14.00	\$0.6179	\$0.6179	\$2,821,571	\$2,269,901	\$2,269,901	\$22,148	\$97,774
(4)	Total Non Heat	204,033	3,775,448	0	3,775,448	0	3,775,448	\$0.00	\$0.5945	\$5,211,501	\$88,447	\$5,211,501	\$14.00	\$14.00	\$0.6179	\$0.6179	\$2,821,571	\$2,269,901	\$2,269,901	\$22,148	\$5,211,397
(5)	12 Res. Heat Peak	1,261,573	144,054,319	0	144,054,319	0	144,054,319	\$14.00	\$0.5848	\$101,909,270	\$1,762,109	\$101,909,270	\$14.00	102.0%	\$0.5984	\$0.5984	\$17,662,022	\$86,201,702	\$86,201,702	\$17,662,022	\$103,863,724
(6)	12 Res. Heat Off-Peak	1,258,710	33,442,491	0	33,442,491	0	33,442,491	\$14.00	\$0.5239	\$35,142,729	\$607,652	\$35,142,729	\$14.00	91.4%	\$0.5361	\$0.5361	\$17,621,940	\$17,927,254	\$17,927,254	\$17,621,940	\$35,549,194
(7)	Total Heating	2,520,283	177,496,810	0	177,496,810	0	177,496,810	\$14.00	\$0.0000	\$148,095,112	\$2,560,707	\$150,655,819	\$14.00	\$14.00	\$0.5866	\$0.5866	\$35,283,962	\$104,128,956	\$104,128,956	\$35,283,962	\$139,412,918
(8)	13 Res. Low Income Heat Peak	103,030	11,536,022	0	11,536,022	0	11,536,022	\$14.00	\$0.5848	\$8,189,029	\$141,596	\$8,330,625	\$14.00	102.0%	\$0.5984	\$0.5984	\$1,442,420	\$6,903,123	\$6,903,123	\$1,442,420	\$8,345,543
(9)	13 Res. Low Inc Heat Off-Peak	101,871	2,725,461	0	2,725,461	0	2,725,461	\$14.00	\$0.5239	\$2,854,085	\$49,350	\$2,903,435	\$14.00	91.4%	\$0.5361	\$0.5361	\$1,426,194	\$1,461,017	\$1,461,017	\$1,426,194	\$2,887,211
(10)	Total Heating Low Income	204,901	14,261,483	0	14,261,483	0	14,261,483	\$14.00	\$0.0000	\$10,043,114	\$190,946	\$10,234,060	\$14.00	\$14.00	\$0.5866	\$0.5866	\$2,854,614	\$8,364,140	\$8,364,140	\$2,854,614	\$11,232,754
(11)	Total Heating	2,725,184	191,758,293	0	191,758,293	0	191,758,293	\$14.00	\$0.5733	\$148,095,112	\$2,560,707	\$150,655,819	\$14.00	\$14.00	\$0.5866	\$0.5866	\$38,152,576	\$112,493,096	\$112,493,096	\$38,152,576	\$150,645,672
(12)	21 C&I Small Peak	111,874	19,048,352	0	19,048,352	0	19,048,352	\$25.00	\$0.5152	\$12,609,725	\$219,378	\$12,829,104	\$25.00	102.0%	\$0.5281	\$0.5281	\$2,796,850	\$10,059,655	\$10,059,655	\$2,796,850	\$12,856,505
(13)	21 C&I Small Off-Peak	111,049	3,838,817	0	3,838,817	0	3,838,817	\$25.00	\$0.4548	\$4,522,132	\$78,674	\$4,600,806	\$25.00	90.1%	\$0.4662	\$0.4662	\$2,776,225	\$1,789,813	\$1,789,813	\$2,776,225	\$4,566,038
(14)	21 C&I Small FT-2 Peak	4,163	1,392,814	0	1,392,814	0	1,392,814	\$25.00	\$0.5152	\$821,592	\$35,885	\$857,477	\$25.00	102.0%	\$0.5281	\$0.5281	\$104,075	\$735,561	\$735,561	\$104,075	\$839,636
(15)	21 C&I Small FT-2 Off-Peak	4,231	351,777	0	351,777	0	351,777	\$25.00	\$0.4548	\$265,764	\$4,624	\$270,388	\$25.00	90.1%	\$0.4662	\$0.4662	\$105,775	\$164,013	\$164,013	\$105,775	\$269,788
(16)	Total C&I Small	231,317	22,887,169	1,744,590	24,631,759	0	24,631,759	\$25.00	\$0.5050	\$18,219,213	\$316,970	\$18,536,182	\$25.00	\$25.00	\$0.5177	\$0.5177	\$5,782,925	\$12,749,042	\$12,749,042	\$5,782,925	\$18,531,967
(17)	22 C&I Medium Sales	40,181	31,579,424	0	31,579,424	2,412,345	31,579,424	\$85.00	\$0.2682	\$15,503,504	\$267,091	\$15,770,595	\$85.00	\$85.00	\$0.2764	\$0.2764	\$3,415,385	\$8,728,553	\$8,728,553	\$3,415,385	\$15,762,456
(18)	22 C&I Medium FT-1	3,928	5,321,965	0	5,321,965	398,547	5,321,965	\$85.00	\$0.2682	\$2,359,051	\$40,641	\$2,399,692	\$85.00	\$85.00	\$0.2764	\$0.2764	\$333,880	\$1,470,991	\$1,470,991	\$333,880	\$2,402,691
(19)	22 C&I Medium FT-2	18,305	18,345,461	0	18,345,461	1,366,900	18,345,461	\$85.00	\$0.2682	\$8,526,528	\$146,893	\$8,673,421	\$85.00	\$85.00	\$0.2764	\$0.2764	\$1,555,925	\$5,070,685	\$5,070,685	\$1,555,925	\$8,676,961
(20)	Total C&I Medium	62,414	31,579,424	23,667,426	55,246,850	4,177,792	55,246,850	\$85.00	\$0.2682	\$26,389,083	\$454,625	\$26,843,708	\$85.00	\$85.00	\$0.2764	\$0.2764	\$5,305,190	\$15,270,229	\$15,270,229	\$5,305,190	\$26,842,107
(21)	33 C&I Large LLF Sales	1,404	5,970,565	0	5,970,565	537,935	5,970,565	\$200.00	\$0.2608	\$2,644,826	\$45,695	\$2,690,522	\$200.00	\$200.00	\$0.2681	\$0.2681	\$280,800	\$1,600,709	\$1,600,709	\$280,800	\$2,688,411
(22)	33 C&I Large LLF FT-1	1,461	0	8,160,548	8,160,548	652,793	8,160,548	\$200.00	\$0.2608	\$3,458,397	\$58,737	\$3,517,134	\$200.00	\$200.00	\$0.2681	\$0.2681	\$292,200	\$2,187,843	\$2,187,843	\$292,200	\$3,459,232
(23)	33 C&I Large LLF FT-2	2,608	12,236,040	0	12,236,040	993,434	12,236,040	\$200.00	\$0.2608	\$5,202,911	\$89,892	\$5,292,803	\$200.00	\$200.00	\$0.2681	\$0.2681	\$521,600	\$3,280,482	\$3,280,482	\$521,600	\$5,292,234
(24)	Total C&I Large LLF	5,473	5,970,565	20,396,587	26,367,153	2,184,163	26,367,153	\$200.00	\$0.2608	\$11,247,397	\$194,325	\$11,441,722	\$200.00	\$200.00	\$0.2681	\$0.2681	\$1,094,600	\$7,069,034	\$7,069,034	\$1,094,600	\$11,439,877
(25)	23 C&I Large HLF Sales	670	2,712,395	0	2,712,395	61,187	2,712,395	\$200.00	\$0.1744	\$732,475	\$12,840	\$745,315	\$200.00	\$200.00	\$0.1796	\$0.1796	\$134,000	\$487,146	\$487,146	\$134,000	\$746,579
(26)	23 C&I Large HLF FT-1	1,031	0	5,161,579	5,161,579	258,686	5,161,579	\$200.00	\$0.1744	\$1,636,686	\$28,690	\$1,665,376	\$200.00	\$200.00	\$0.1796	\$0.1796	\$206,200	\$927,020	\$927,020	\$206,200	\$1,665,376
(27)	23 C&I Large HLF FT-2	735	5,228,802	0	5,228,802	241,549	5,228,802	\$200.00	\$0.1744	\$1,554,078	\$27,242	\$1,581,319	\$200.00	\$200.00	\$0.1796	\$0.1796	\$147,000	\$939,093	\$939,093	\$147,000	\$1,581,267
(28)	Total C&I Large HLF	2,436	2,712,395	10,390,381	13,102,776	561,421	13,102,776	\$200.00	\$0.1744	\$3,922,238	\$68,772	\$3,992,010	\$200.00	\$200.00	\$0.1796	\$0.1796	\$487,200	\$2,353,259	\$2,353,259	\$487,200	\$3,991,372
(29)	34 C&I XLarge LLF Sales	48	428,805	0	428,805	43,562	428,805	\$500.00	\$0.0488	\$110,268	\$1,915	\$112,183	\$500.00	\$500.00	\$0.0517	\$0.0517	\$24,000	\$22,169	\$22,169	\$24,000	\$65,343
(30)	34 C&I XLarge LLF FT-1	324	0	11,221,498	11,221,498	779,109	11,221,498	\$500.00	\$0.0488	\$1,878,272	\$32,621	\$1,910,892	\$500.00	\$500.00	\$0.0517	\$0.0517	\$162,000	\$580,151	\$580,151	\$162,000	\$1,910,814
(31)	34 C&I XLarge LLF FT-2	36	5,443,394	0	5,443,394	39,201	5,443,394	\$500.00	\$0.0488	\$1,051,155	\$1,826	\$1,069,981	\$500.00	\$500.00	\$0.0517	\$0.0517	\$18,000	\$30,039	\$30,039	\$18,000	\$1,069,840
(32)	Total C&I XLarge LLF	408	428,805	11,802,529	12,231,334	861,871	12,231,334	\$500.00	\$0.0488	\$2,093,695	\$36,362	\$2,130,057	\$500.00	\$500.00	\$0.0517	\$0.0517	\$24,000	\$632,360	\$632,360	\$24,000	\$2,129,166
(33)	24 C&I XLarge HLF Sales	36	761,197	0	761,197	67,357	761,197	\$500.00	\$0.0419	\$187,977	\$3,352	\$191,329	\$500.00	\$500.00	\$0.0441	\$0.0441	\$18,000	\$33,569	\$33,569	\$18,000	\$189,651
(34)	24 C&I XLarge HLF FT-1	888	0	63,406,498	63,406,498	2,339,952	63,406,498	\$500.00	\$0.0419	\$7,897,952	\$140,841	\$8,038,793	\$500.00	\$500.00	\$0.0441	\$0.0441	\$444,000	\$2,796,227	\$2,796,227	\$444,000	\$8,037,129
(35)	24 C&I XLarge HLF FT-2	192	5,443,394	0	5,443,394	266,355	5,443,394	\$500.00	\$0.0419	\$885,623	\$15,517	\$885,623	\$500.00	\$500.00	\$0.0441	\$0.0441	\$96,000	\$240,054	\$240,054	\$96,000	\$882,082
(36)	Total C&I XLarge HLF	1,116	761,197	68,849,892	69,611,089	2,673,665	69,611,089	\$500.00	\$0.0419	\$8,955,718	\$159,711	\$9,115,429	\$500.00	\$500.00	\$0.0441	\$0.0441	\$558,000	\$3,069,849	\$3,069,849	\$558,000	\$9,108,862
(37)	Total	3,232,381	259,873,195	136,851,405	396,724,601	10,458,912	396,724,601	\$227,926,428	\$3,879,918	\$227,926,428	\$3,879,918	\$227,926,428	\$227,926,428	\$227,926,428	\$227,926,428	\$227,926,428	\$155,969,655	\$155,969,655	\$155,969,655	\$155,969,655	\$227,900,421

Attachment 17

Narragansett Gas Bill Impacts:
November 1, 2017 vs. Rate Year 1
Rate Year 1 vs. Rate Year 2
Rate Year 2 vs. Rate Year 3

[illegible]

		Summary of Current and Proposed Rates										XLarge High Load Factor C&I			
		Low Income Residential Non Heating		Low Income Residential Heating		Low Income Residential Heating		Medium C&I		Large Low Load Factor C&I		Large High Load Factor C&I		XLarge Low Load Factor C&I	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)				
Proposed Rates Year 2															
(1)	Customer Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$500.00				
(2)	Peak														
(3)	Volumetric	\$0.5945	\$0.5945	\$0.5848	\$0.5848	\$0.5152	\$0.2682	\$0.2608	\$0.1744	\$0.0488	\$0.0419				
(4)	Off Peak														
(5)	Volumetric	\$0.5945	\$0.5945	\$0.5239	\$0.5239	\$0.4548	\$0.2682	\$0.2608	\$0.1744	\$0.0488	\$0.0419				
(6)	Demand						\$1.5000	\$1.5000	\$2.0500	\$1.5000	\$2.0500				
(7)	GCR	\$0.4797	\$0.4797	\$0.5227	\$0.5227	\$0.5227	\$0.5227	\$0.5227	\$0.4797	\$0.5227	\$0.4797				
(8)	Base DAC														
	Attachment 18 Workpaper 8 Pg 6, Section 2, Column (E) excluding LIDRF														
(9)	Low Income Discount	\$0.0476	\$0.0475	\$0.0207	\$0.0206	\$0.0306	\$0.0200	\$0.0139	\$0.0097	(\$0.0004)	(\$0.0019)				
(10)	Recovery Factor (LIDRF)	\$0.0120	\$0.0000	\$0.0120	\$0.0000	\$0.0120	\$0.0120	\$0.0120	\$0.0120	\$0.0120	\$0.0120				
(11)	ISR Factor	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000				
(12)	Total DAC	\$0.0596	\$0.0475	\$0.0327	\$0.0206	\$0.0426	\$0.0320	\$0.0259	\$0.0217	\$0.0116	\$0.0101				
(13)	Energy Efficiency Factor	\$0.0876	\$0.0876	\$0.0876	\$0.0876	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716				
(14)	LIHEAP Enhancement	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100				
Proposed Rates Year 3															
(15)	Customer Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$500.00				
(16)	Peak														
(17)	Volumetric	\$0.6179	\$0.6179	\$0.5984	\$0.5984	\$0.5281	\$0.2764	\$0.2681	\$0.1796	\$0.0517	\$0.0441				
(18)	Off Peak														
(19)	Volumetric	\$0.6179	\$0.6179	\$0.5361	\$0.5361	\$0.4662	\$0.2764	\$0.2681	\$0.1796	\$0.0517	\$0.0441				
(20)	Demand						\$1.5000	\$1.5000	\$2.0500	\$1.5000	\$2.0500				
(21)	GCR	\$0.4797	\$0.4797	\$0.5227	\$0.5227	\$0.5227	\$0.5227	\$0.5227	\$0.4797	\$0.5227	\$0.4797				
(22)	Base DAC														
	Attachment 18 Workpaper 8 Pg 6, Section 2, Column (E) excluding LIDRF														
(23)	Low Income Discount	\$0.0476	\$0.0475	\$0.0207	\$0.0206	\$0.0306	\$0.0200	\$0.0139	\$0.0097	(\$0.0004)	(\$0.0019)				
(24)	Recovery Factor (LIDRF)	\$0.0120	\$0.0000	\$0.0120	\$0.0000	\$0.0120	\$0.0120	\$0.0120	\$0.0120	\$0.0120	\$0.0120				
(25)	ISR Factor	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000				
(26)	Total DAC	\$0.0596	\$0.0475	\$0.0327	\$0.0206	\$0.0426	\$0.0320	\$0.0259	\$0.0217	\$0.0116	\$0.0101				
(27)	Energy Efficiency Factor	\$0.0876	\$0.0876	\$0.0876	\$0.0876	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716				
(28)	LIHEAP Enhancement	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100	\$0.8100				
Attachment 17 Schedule 8 Page 2 of 17															

Line
No.Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 1 vs Current Year

Residential Non-Heating:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Difference due to:																
Consumption (Therms)	Annual	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Base Rates		GCR	DAC		ISR	EE	LIHEAP	GET		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)				
	144	\$360.79	\$356.75	\$4.04	1.1%	\$30.79	(\$0.91)	\$1.65	(\$27.46)	(\$0.15)	\$0.00	\$0.12				
	158	\$377.99	\$374.81	\$3.17	0.8%	\$32.57	(\$0.97)	\$1.82	(\$30.15)	(\$0.19)	\$0.00	\$0.10				
	172	\$395.24	\$392.89	\$2.36	0.6%	\$34.39	(\$1.06)	\$1.98	(\$32.83)	(\$0.19)	\$0.00	\$0.07				
	189	\$416.23	\$414.83	\$1.40	0.3%	\$36.63	(\$1.17)	\$2.19	(\$36.08)	(\$0.22)	\$0.00	\$0.04				
	202	\$432.22	\$431.61	\$0.61	0.1%	\$38.29	(\$1.24)	\$2.35	(\$38.56)	(\$0.25)	\$0.00	\$0.02				
Average Customer	220	\$454.46	\$454.87	(\$0.41)	-0.1%	\$40.66	(\$1.36)	\$2.55	(\$41.98)	(\$0.27)	\$0.00	(\$0.01)				
	238	\$476.66	\$478.08	(\$1.42)	-0.3%	\$43.03	(\$1.46)	\$2.75	(\$45.41)	(\$0.29)	\$0.00	(\$0.04)				
	251	\$492.66	\$494.83	(\$2.18)	-0.4%	\$44.69	(\$1.54)	\$2.91	(\$47.89)	(\$0.28)	\$0.00	(\$0.07)				
	268	\$513.65	\$516.84	(\$3.19)	-0.6%	\$46.94	(\$1.64)	\$3.08	(\$51.14)	(\$0.33)	\$0.00	(\$0.10)				
	282	\$530.89	\$534.92	(\$4.04)	-0.8%	\$48.75	(\$1.74)	\$3.25	(\$53.82)	(\$0.36)	\$0.00	(\$0.12)				
	297	\$549.36	\$554.24	(\$4.88)	-0.9%	\$50.69	(\$1.81)	\$3.43	(\$56.67)	(\$0.37)	\$0.00	(\$0.15)				

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 1 vs Current Year

C & I Small:

	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:									
						Base Rates	GCR	Base DAC		DAC	ISR	EE	LIHEAP	GET	
								(f)	(g)						(h)	(i)	(j)	(k)	(l)
(1)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
(2)															
(3)															
(4)															
(5)															
(6)															
(7)	830	\$1,279.35	\$1,379.14	(\$99.80)	-7.2%	\$9.88	(\$5.32)	\$9.58	(\$110.14)	(\$0.80)	\$0.00	(\$2.99)			
(8)	919	\$1,382.28	\$1,479.80	(\$97.52)	-6.6%	\$23.48	(\$5.88)	\$10.66	(\$121.95)	(\$0.90)	\$0.00	(\$2.93)			
(9)	1,010	\$1,487.53	\$1,583.50	(\$95.97)	-6.1%	\$36.72	(\$6.47)	\$11.71	(\$134.02)	(\$1.03)	\$0.00	(\$2.88)			
(10)	1,099	\$1,590.53	\$1,681.23	(\$90.70)	-5.4%	\$53.24	(\$7.01)	\$12.74	(\$145.85)	(\$1.10)	\$0.00	(\$2.72)			
(11)	1,187	\$1,692.34	\$1,775.89	(\$83.55)	-4.7%	\$71.47	(\$7.61)	\$13.78	(\$157.50)	(\$1.18)	\$0.00	(\$2.51)			
(12)	1,277	\$1,796.39	\$1,869.39	(\$73.00)	-3.9%	\$93.31	(\$8.19)	\$14.81	(\$169.45)	(\$1.29)	\$0.00	(\$2.19)			
(13)	1,367	\$1,900.44	\$1,962.86	(\$62.42)	-3.2%	\$115.15	(\$8.76)	\$15.83	(\$181.39)	(\$1.38)	\$0.00	(\$1.87)			
(14)	1,456	\$2,003.40	\$2,055.31	(\$51.91)	-2.5%	\$136.78	(\$9.34)	\$16.88	(\$193.20)	(\$1.47)	\$0.00	(\$1.56)			
(15)	1,544	\$2,105.24	\$2,146.69	(\$41.44)	-1.9%	\$158.19	(\$9.87)	\$17.90	(\$204.88)	(\$1.54)	\$0.00	(\$1.24)			
(16)	1,635	\$2,210.55	\$2,241.18	(\$30.63)	-1.4%	\$180.36	(\$10.43)	\$18.98	(\$216.98)	(\$1.64)	\$0.00	(\$0.92)			
(17)	1,725	\$2,314.57	\$2,334.66	(\$20.08)	-0.9%	\$202.20	(\$11.03)	\$20.00	(\$228.91)	(\$1.74)	\$0.00	(\$0.60)			

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 1 vs Current Year

C & I LLF Large:

(1)	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:							GET
						Base Rates	GCR	Base DAC		DAC	ISR	EE		LIHEAP
(2)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
(3)													
(4)													
(5)													
(6)													
(7)	37,587	\$40,525.85	\$39,772.33	\$753.53	1.9%	\$3,741.62	(\$240.53)	\$447.29	(\$3,179.88)	(\$37.58)	\$0.00	\$22.61	
(8)	41,634	\$44,621.43	\$43,820.14	\$801.29	1.8%	\$4,112.14	(\$266.45)	\$495.45	(\$3,522.24)	(\$41.64)	\$0.00	\$24.04	
(9)	45,683	\$48,719.44	\$47,870.30	\$849.14	1.8%	\$4,482.89	(\$292.40)	\$543.64	(\$3,864.78)	(\$45.68)	\$0.00	\$25.47	
(10)	49,731	\$52,816.60	\$51,919.58	\$897.03	1.7%	\$4,853.57	(\$318.28)	\$591.78	(\$4,207.23)	(\$49.72)	\$0.00	\$26.91	
(11)	53,777	\$56,911.31	\$55,966.54	\$944.77	1.7%	\$5,224.00	(\$344.19)	\$639.93	(\$4,549.53)	(\$53.79)	\$0.00	\$28.34	
(12)	57,825	\$61,008.44	\$60,015.80	\$992.64	1.7%	\$5,594.68	(\$370.09)	\$688.12	(\$4,891.99)	(\$57.86)	\$0.00	\$29.78	
(13)	61,873	\$65,105.61	\$64,065.08	\$1,040.53	1.6%	\$5,965.36	(\$395.99)	\$736.28	(\$5,234.46)	(\$61.87)	\$0.00	\$31.22	
(14)	65,920	\$69,201.19	\$68,112.86	\$1,088.33	1.6%	\$6,335.87	(\$421.89)	\$784.46	(\$5,576.83)	(\$65.93)	\$0.00	\$32.65	
(15)	69,967	\$73,297.47	\$72,161.32	\$1,136.15	1.6%	\$6,706.47	(\$447.80)	\$832.62	(\$5,919.22)	(\$70.01)	\$0.00	\$34.08	
(16)	74,016	\$77,395.52	\$76,211.45	\$1,184.08	1.6%	\$7,077.23	(\$473.69)	\$880.80	(\$6,261.76)	(\$74.02)	\$0.00	\$35.52	
(17)	78,063	\$81,491.12	\$80,259.21	\$1,231.91	1.5%	\$7,447.74	(\$499.56)	\$928.95	(\$6,604.14)	(\$78.04)	\$0.00	\$36.96	

C & I HLF Large:

(18)	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:						GET	
						Base Rates	GCR	Base DAC	DAC	ISR	EE		LIHEAP
(19)													
(20)													
(21)													
(22)	41,956	\$38,251.98	\$37,930.84	\$321.14	0.8%	\$3,504.37	(\$260.14)	\$499.26	(\$3,390.04)	(\$41.94)	\$0.00	\$9.63	\$9.63
(23)	46,471	\$42,101.21	\$41,778.76	\$322.45	0.8%	\$3,849.22	(\$288.14)	\$553.00	(\$3,754.83)	(\$46.47)	\$0.00	\$9.67	\$9.67
(24)	50,991	\$45,954.25	\$45,630.55	\$323.71	0.7%	\$4,194.39	(\$316.14)	\$606.81	(\$4,120.07)	(\$51.00)	\$0.00	\$9.71	\$9.71
(25)	55,507	\$49,804.19	\$49,479.25	\$324.94	0.7%	\$4,539.31	(\$344.16)	\$660.52	(\$4,484.96)	(\$55.52)	\$0.00	\$9.75	\$9.75
(26)	60,028	\$53,658.01	\$53,331.81	\$326.20	0.6%	\$4,884.55	(\$372.18)	\$714.33	(\$4,850.25)	(\$60.04)	\$0.00	\$9.79	\$9.79
(27)	64,545	\$57,508.75	\$57,181.30	\$327.46	0.6%	\$5,229.54	(\$400.21)	\$768.08	(\$5,215.23)	(\$64.54)	\$0.00	\$9.82	\$9.82
(28)	69,062	\$61,359.53	\$61,030.80	\$328.74	0.5%	\$5,574.52	(\$428.18)	\$821.85	(\$5,580.23)	(\$69.08)	\$0.00	\$9.86	\$9.86
(29)	73,583	\$65,213.29	\$64,883.31	\$329.98	0.5%	\$5,919.76	(\$456.24)	\$875.64	(\$5,945.50)	(\$73.58)	\$0.00	\$9.90	\$9.90
(30)	78,099	\$69,063.27	\$68,732.00	\$331.26	0.5%	\$6,264.68	(\$484.22)	\$929.36	(\$6,310.39)	(\$78.10)	\$0.00	\$9.94	\$9.94
(31)	82,619	\$72,916.33	\$72,583.83	\$332.51	0.5%	\$6,609.85	(\$512.24)	\$983.18	(\$6,675.62)	(\$82.64)	\$0.00	\$9.98	\$9.98
(32)	87,137	\$76,768.81	\$76,434.87	\$333.94	0.4%	\$6,955.01	(\$540.24)	\$1,036.96	(\$7,040.66)	(\$87.15)	\$0.00	\$10.02	\$10.02

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 1 vs Current Year

C & I LLF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:							
						Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
(2)	233,835	\$187,465.56	\$185,168.50	\$2,297.05	1.2%	\$6,741.15	(\$1,496.56)	\$2,806.03	(\$5,588.66)	(\$233.82)	\$0.00	\$68.91	
(3)	259,019	\$206,988.04	\$204,543.64	\$2,444.40	1.2%	\$7,370.21	(\$1,657.75)	\$3,108.20	(\$6,190.56)	(\$259.03)	\$0.00	\$73.33	
(4)	284,197	\$226,506.56	\$223,914.59	\$2,591.97	1.2%	\$7,999.20	(\$1,818.88)	\$3,410.38	(\$6,792.30)	(\$284.19)	\$0.00	\$77.76	
(5)	309,381	\$246,029.07	\$243,289.65	\$2,739.42	1.1%	\$8,628.26	(\$1,980.05)	\$3,712.59	(\$7,394.19)	(\$309.37)	\$0.00	\$82.18	
(6)	334,562	\$265,549.54	\$262,662.70	\$2,886.84	1.1%	\$9,257.28	(\$2,141.18)	\$4,014.74	(\$7,996.03)	(\$334.58)	\$0.00	\$86.61	
(7)	359,745	\$285,071.38	\$282,037.08	\$3,034.30	1.1%	\$9,886.33	(\$2,302.38)	\$4,316.94	(\$8,597.90)	(\$359.72)	\$0.00	\$91.03	
(8)	384,928	\$304,593.19	\$301,411.44	\$3,181.75	1.1%	\$10,515.38	(\$2,463.53)	\$4,619.15	(\$9,199.78)	(\$384.92)	\$0.00	\$95.45	
(9)	410,110	\$324,114.39	\$320,785.21	\$3,329.18	1.0%	\$11,144.42	(\$2,624.72)	\$4,921.33	(\$9,801.63)	(\$410.09)	\$0.00	\$99.88	
(10)	435,293	\$343,636.19	\$340,159.55	\$3,476.63	1.0%	\$11,773.46	(\$2,785.86)	\$5,223.52	(\$10,403.50)	(\$435.29)	\$0.00	\$104.30	
(11)	460,471	\$363,154.70	\$359,530.63	\$3,624.07	1.0%	\$12,402.45	(\$2,947.03)	\$5,525.66	(\$11,005.26)	(\$460.48)	\$0.00	\$108.72	
(12)	485,655	\$382,677.22	\$378,905.70	\$3,771.52	1.0%	\$13,031.51	(\$3,108.19)	\$5,827.87	(\$11,607.17)	(\$485.65)	\$0.00	\$113.15	

C & I HLF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:								
						Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET	
(18)														
(19)														
(20)														
(21)														
(22)	486,528	\$345,100.74	\$341,493.68	\$3,607.06	1.1%	\$11,672.53	(\$3,016.49)	\$5,886.99	(\$10,557.66)	(\$486.53)	\$0.00	\$0.00	\$108.21	
(23)	538,924	\$381,598.96	\$377,703.31	\$3,895.65	1.0%	\$12,832.70	(\$3,341.35)	\$6,521.00	(\$11,694.65)	(\$538.92)	\$0.00	\$0.00	\$116.87	
(24)	591,320	\$418,096.38	\$413,912.24	\$4,184.13	1.0%	\$13,992.77	(\$3,666.16)	\$7,154.97	(\$12,831.64)	(\$591.33)	\$0.00	\$0.00	\$125.52	
(25)	643,718	\$454,595.83	\$450,123.12	\$4,472.70	1.0%	\$15,152.96	(\$3,991.05)	\$7,789.02	(\$13,968.69)	(\$643.72)	\$0.00	\$0.00	\$134.18	
(26)	696,109	\$491,090.16	\$486,328.97	\$4,761.19	1.0%	\$16,312.97	(\$4,315.89)	\$8,422.93	(\$15,105.56)	(\$696.09)	\$0.00	\$0.00	\$142.84	
(27)	748,506	\$527,589.00	\$522,539.23	\$5,049.77	1.0%	\$17,473.15	(\$4,640.70)	\$9,056.91	(\$16,242.57)	(\$748.51)	\$0.00	\$0.00	\$151.49	
(28)	800,903	\$564,087.83	\$558,749.55	\$5,338.27	1.0%	\$18,633.33	(\$4,965.61)	\$9,690.91	(\$17,379.60)	(\$800.90)	\$0.00	\$0.00	\$160.15	
(29)	853,294	\$600,582.13	\$594,955.36	\$5,626.77	0.9%	\$19,793.33	(\$5,290.43)	\$10,324.85	(\$18,516.48)	(\$853.30)	\$0.00	\$0.00	\$168.80	
(30)	905,692	\$637,081.58	\$631,166.23	\$5,915.35	0.9%	\$20,953.52	(\$5,615.29)	\$10,958.88	(\$19,653.51)	(\$905.71)	\$0.00	\$0.00	\$177.46	
(31)	958,088	\$673,579.02	\$667,375.19	\$6,203.84	0.9%	\$22,113.59	(\$5,940.12)	\$11,592.87	(\$20,790.53)	(\$958.09)	\$0.00	\$0.00	\$186.12	
(32)	1,010,485	\$710,077.83	\$703,585.51	\$6,492.32	0.9%	\$23,273.77	(\$6,265.04)	\$12,226.86	(\$21,927.53)	(\$1,010.51)	\$0.00	\$0.00	\$194.77	

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

Residential Heating:

Residential Heating Low Income:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

Residential Non-Heating:

Residential Non-Heating Low Income:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

C & I Small:

(1)	(2)	(3)	(4)	(5)	(6)	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	-----						
											Base Rates	GCR	Base DAC		DAC	ISR	EE	LIHEAP	GET
(1)	(2)	(3)	(4)	(5)	(6)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
						830	\$1,296.34	\$1,279.35	\$16.99	1.3%	\$16.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.51
						919	\$1,401.10	\$1,382.28	\$18.81	1.4%	\$18.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.56
						1,010	\$1,508.20	\$1,487.53	\$20.68	1.4%	\$20.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.62
						1,099	\$1,613.03	\$1,590.53	\$22.50	1.4%	\$21.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.67
						1,187	\$1,716.64	\$1,692.34	\$24.30	1.4%	\$23.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.73
						1,277	\$1,822.53	\$1,796.39	\$26.14	1.5%	\$25.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78
						1,367	\$1,928.42	\$1,900.44	\$27.98	1.5%	\$27.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.84
						1,456	\$2,033.21	\$2,003.40	\$29.81	1.5%	\$28.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.89
						1,544	\$2,136.85	\$2,105.24	\$31.61	1.5%	\$30.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.95
						1,635	\$2,244.02	\$2,210.55	\$33.47	1.5%	\$32.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
						1,725	\$2,349.89	\$2,314.57	\$35.31	1.5%	\$34.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.06

C & I Medium:

(18)	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Base Rates	GCR	Difference due to:					
(19)								Base DAC	DAC	ISR	EE	LIHEAP	GET
(20)													
(21)													
(22)	6,907	\$8,119.52	\$8,027.67	\$91.86	1.1%	\$89.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.76	
(23)	7,650	\$8,878.96	\$8,777.22	\$101.74	1.2%	\$98.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.05	
(24)	8,391	\$9,635.83	\$9,524.24	\$111.59	1.2%	\$108.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.35	
(25)	9,136	\$10,397.07	\$10,275.57	\$121.50	1.2%	\$117.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.64	
(26)	9,880	\$11,157.38	\$11,025.99	\$131.39	1.2%	\$127.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.94	
(27)	Average Customer 10,623	\$11,916.78	\$11,775.50	\$141.27	1.2%	\$137.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.24	
(28)	11,366	\$12,676.19	\$12,525.04	\$151.16	1.2%	\$146.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.53	
(29)	12,111	\$13,437.41	\$13,276.34	\$161.06	1.2%	\$156.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.83	
(30)	12,855	\$14,197.73	\$14,026.77	\$170.96	1.2%	\$165.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.13	
(31)	13,596	\$14,954.62	\$14,773.81	\$180.81	1.2%	\$175.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.42	
(32)	14,340	\$15,714.91	\$15,524.20	\$190.71	1.2%	\$184.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.72	

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

C & I LLF Large:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	Base DAC	DAC	ISR	
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(2)											
(3)											
(4)											
(5)											
(6)											
(7)	37,587	\$40,971.47	\$40,525.85	\$445.62	1.1%	\$432.25	\$0.00	\$0.00	\$0.00	\$0.00	\$13.37
(8)	41,634	\$45,115.03	\$44,621.43	\$493.60	1.1%	\$478.79	\$0.00	\$0.00	\$0.00	\$0.00	\$14.81
(9)	45,683	\$49,261.04	\$48,719.44	\$541.60	1.1%	\$525.35	\$0.00	\$0.00	\$0.00	\$0.00	\$16.25
(10)	49,731	\$53,406.20	\$52,816.60	\$589.59	1.1%	\$571.91	\$0.00	\$0.00	\$0.00	\$0.00	\$17.69
(11)	53,777	\$57,548.87	\$56,911.31	\$637.56	1.1%	\$618.44	\$0.00	\$0.00	\$0.00	\$0.00	\$19.13
(12)	57,825	\$61,693.99	\$61,008.44	\$685.55	1.1%	\$664.99	\$0.00	\$0.00	\$0.00	\$0.00	\$20.57
(13)	61,873	\$65,839.16	\$65,105.61	\$733.55	1.1%	\$711.54	\$0.00	\$0.00	\$0.00	\$0.00	\$22.01
(14)	65,920	\$69,982.72	\$69,201.19	\$781.53	1.1%	\$758.08	\$0.00	\$0.00	\$0.00	\$0.00	\$23.45
(15)	69,967	\$74,126.97	\$73,297.47	\$829.51	1.1%	\$804.62	\$0.00	\$0.00	\$0.00	\$0.00	\$24.89
(16)	74,016	\$78,273.03	\$77,395.52	\$877.51	1.1%	\$851.18	\$0.00	\$0.00	\$0.00	\$0.00	\$26.33
(17)	78,063	\$82,416.61	\$81,491.12	\$925.49	1.1%	\$897.72	\$0.00	\$0.00	\$0.00	\$0.00	\$27.76

C & I HLF Large:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	Base DAC	DAC	ISR	
(18)											
(19)											
(20)											
(21)											
(22)	41,956	\$38,598.01	\$38,251.98	\$346.03	0.9%	\$335.65	\$0.00	\$0.00	\$0.00	\$0.00	\$10.38
(23)	46,471	\$42,484.47	\$42,101.21	\$383.27	0.9%	\$371.77	\$0.00	\$0.00	\$0.00	\$0.00	\$11.50
(24)	50,991	\$46,374.80	\$45,954.25	\$420.54	0.9%	\$407.93	\$0.00	\$0.00	\$0.00	\$0.00	\$12.62
(25)	55,507	\$50,261.98	\$49,804.19	\$457.79	0.9%	\$444.06	\$0.00	\$0.00	\$0.00	\$0.00	\$13.73
(26)	60,028	\$54,153.08	\$53,658.01	\$495.08	0.9%	\$480.22	\$0.00	\$0.00	\$0.00	\$0.00	\$14.85
(27)	64,545	\$58,041.08	\$57,508.75	\$532.33	0.9%	\$516.36	\$0.00	\$0.00	\$0.00	\$0.00	\$15.97
(28)	69,062	\$61,929.12	\$61,359.53	\$569.58	0.9%	\$552.50	\$0.00	\$0.00	\$0.00	\$0.00	\$17.09
(29)	73,583	\$65,820.16	\$65,213.29	\$606.87	0.9%	\$588.66	\$0.00	\$0.00	\$0.00	\$0.00	\$18.21
(30)	78,099	\$69,707.38	\$69,063.27	\$644.12	0.9%	\$624.79	\$0.00	\$0.00	\$0.00	\$0.00	\$19.32
(31)	82,619	\$73,597.73	\$72,916.33	\$681.39	0.9%	\$660.95	\$0.00	\$0.00	\$0.00	\$0.00	\$20.44
(32)	87,137	\$77,487.47	\$76,768.81	\$718.66	0.9%	\$697.10	\$0.00	\$0.00	\$0.00	\$0.00	\$21.56

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

C & I LLF Extra-Large:

		Difference due to:									
	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Base Rates					GET
						Base	DAC	ISR	EE	LIHEAP	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)	233,835	\$188,574.46	\$187,465.56	\$1,108.91	0.6%	\$1,075.64	\$0.00	\$0.00	\$0.00	\$0.00	\$33.27
(8)	259,019	\$208,216.38	\$206,988.04	\$1,228.34	0.6%	\$1,191.49	\$0.00	\$0.00	\$0.00	\$0.00	\$36.85
(9)	284,197	\$227,854.29	\$226,506.56	\$1,347.74	0.6%	\$1,307.31	\$0.00	\$0.00	\$0.00	\$0.00	\$40.43
(10)	309,381	\$247,496.24	\$246,029.07	\$1,467.17	0.6%	\$1,423.15	\$0.00	\$0.00	\$0.00	\$0.00	\$44.02
(11)	334,562	\$267,136.12	\$265,549.54	\$1,586.58	0.6%	\$1,538.99	\$0.00	\$0.00	\$0.00	\$0.00	\$47.60
(12)	359,745	\$286,777.39	\$285,071.38	\$1,706.01	0.6%	\$1,654.83	\$0.00	\$0.00	\$0.00	\$0.00	\$51.18
(13)	384,928	\$306,418.63	\$304,593.19	\$1,825.43	0.6%	\$1,770.67	\$0.00	\$0.00	\$0.00	\$0.00	\$54.76
(14)	410,110	\$326,059.25	\$324,114.39	\$1,944.85	0.6%	\$1,886.51	\$0.00	\$0.00	\$0.00	\$0.00	\$58.35
(15)	435,293	\$345,700.46	\$343,636.19	\$2,064.28	0.6%	\$2,002.35	\$0.00	\$0.00	\$0.00	\$0.00	\$61.93
(16)	460,471	\$365,338.38	\$363,154.70	\$2,183.68	0.6%	\$2,118.17	\$0.00	\$0.00	\$0.00	\$0.00	\$65.51
(17)	485,655	\$384,980.32	\$382,677.22	\$2,303.11	0.6%	\$2,234.01	\$0.00	\$0.00	\$0.00	\$0.00	\$69.09

C & I HLF Extra-Large:

		Difference due to:									
	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Base Rates					GET
						Base	DAC	ISR	EE	LIHEAP	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(18)											
(19)											
(20)											
(21)											
(22)	486,528	\$346,806.09	\$345,100.74	\$1,705.36	0.5%	\$1,654.20	\$0.00	\$0.00	\$0.00	\$0.00	\$51.16
(23)	538,924	\$383,487.98	\$381,598.96	\$1,889.01	0.5%	\$1,832.34	\$0.00	\$0.00	\$0.00	\$0.00	\$56.67
(24)	591,320	\$420,169.04	\$418,096.38	\$2,072.67	0.5%	\$2,010.49	\$0.00	\$0.00	\$0.00	\$0.00	\$62.18
(25)	643,718	\$456,852.16	\$454,595.83	\$2,256.33	0.5%	\$2,188.64	\$0.00	\$0.00	\$0.00	\$0.00	\$67.69
(26)	696,109	\$493,530.13	\$491,090.16	\$2,439.97	0.5%	\$2,366.77	\$0.00	\$0.00	\$0.00	\$0.00	\$73.20
(27)	748,506	\$530,212.63	\$527,589.00	\$2,623.63	0.5%	\$2,544.92	\$0.00	\$0.00	\$0.00	\$0.00	\$78.71
(28)	800,903	\$566,895.11	\$564,087.83	\$2,807.29	0.5%	\$2,723.07	\$0.00	\$0.00	\$0.00	\$0.00	\$84.22
(29)	853,294	\$603,573.06	\$600,582.13	\$2,990.93	0.5%	\$2,901.20	\$0.00	\$0.00	\$0.00	\$0.00	\$89.73
(30)	905,692	\$640,256.17	\$637,081.58	\$3,174.59	0.5%	\$3,079.35	\$0.00	\$0.00	\$0.00	\$0.00	\$95.24
(31)	958,088	\$676,937.27	\$673,579.02	\$3,358.25	0.5%	\$3,257.50	\$0.00	\$0.00	\$0.00	\$0.00	\$100.75
(32)	1,010,485	\$713,619.74	\$710,077.83	\$3,541.91	0.5%	\$3,435.65	\$0.00	\$0.00	\$0.00	\$0.00	\$106.26

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 3 vs. Year 2

Line
No.

Residential Heating:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:						GET
						Base Rates	GCR	Base DAC	ISR & RDA	EE	LIHEAP	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)	548	\$877.78	\$870.36	\$7.42	0.9%	\$7.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.22
(8)	608	\$953.75	\$945.64	\$8.11	0.9%	\$7.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.24
(9)	667	\$1,028.43	\$1,019.60	\$8.82	0.9%	\$8.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.26
(10)	726	\$1,103.08	\$1,093.58	\$9.51	0.9%	\$9.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.29
(11)	785	\$1,177.76	\$1,167.54	\$10.22	0.9%	\$9.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.31
(12)	845	\$1,253.70	\$1,242.79	\$10.91	0.9%	\$10.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.33
(13)	905	\$1,329.61	\$1,318.00	\$11.61	0.9%	\$11.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.35
(14)	964	\$1,404.23	\$1,391.98	\$12.25	0.9%	\$11.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.37
(15)	1,023	\$1,478.81	\$1,465.94	\$12.87	0.9%	\$12.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39
(16)	1,082	\$1,553.39	\$1,539.90	\$13.49	0.9%	\$13.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.40
(17)	1,142	\$1,629.28	\$1,615.19	\$14.08	0.9%	\$13.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.42

Residential Heating Low Income:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:									
						Base Rates	Total Bill Discount	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET	
(18)															
(19)															
(20)															
(21)															
(22)	548	\$653.22	\$647.65	\$5.56	0.9%	\$7.19	(\$1.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.17	\$0.17
(23)	608	\$709.61	\$703.52	\$6.08	0.9%	\$7.87	(\$1.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.18	\$0.18
(24)	667	\$765.07	\$758.45	\$6.62	0.9%	\$8.56	(\$2.14)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.20	\$0.20
(25)	726	\$820.52	\$813.39	\$7.13	0.9%	\$9.22	(\$2.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.21	\$0.21
(26)	785	\$875.97	\$868.31	\$7.66	0.9%	\$9.91	(\$2.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.23	\$0.23
(27)	Average Customr	\$932.36	\$924.17	\$8.18	0.9%	\$10.58	(\$2.65)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.25	\$0.25
(28)	905	\$988.75	\$980.04	\$8.70	0.9%	\$11.26	(\$2.81)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.26	\$0.26
(29)	964	\$1,044.14	\$1,034.95	\$9.19	0.9%	\$11.89	(\$2.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.28
(30)	1,023	\$1,099.52	\$1,089.87	\$9.65	0.9%	\$12.48	(\$3.12)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.29	\$0.29
(31)	1,082	\$1,154.92	\$1,144.81	\$10.11	0.9%	\$13.08	(\$3.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.30	\$0.30
(32)	1,142	\$1,211.28	\$1,200.72	\$10.56	0.9%	\$13.66	(\$3.42)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32	\$0.32

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 3 vs. Year 2

C & I Small:

Annual Consumption (Therms)				Difference due to:									
		Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
(2)													
(3)													
(4)													
(5)													
(6)													
(7)	830	\$1,306.27	\$1,296.34	\$9.93	0.8%	\$9.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.30
(8)	919	\$1,411.86	\$1,401.10	\$10.76	0.8%	\$10.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32
(9)	1,010	\$1,519.85	\$1,508.20	\$11.65	0.8%	\$11.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.35
(10)	1,099	\$1,625.42	\$1,613.03	\$12.39	0.8%	\$12.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.37
(11)	1,187	\$1,729.76	\$1,716.64	\$13.12	0.8%	\$12.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39
(12)	Average Customer	\$1,836.35	\$1,822.53	\$13.81	0.8%	\$13.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.41
(13)	1,367	\$1,942.93	\$1,928.42	\$14.51	0.8%	\$14.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.44
(14)	1,456	\$2,048.42	\$2,033.21	\$15.22	0.7%	\$14.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.46
(15)	1,544	\$2,152.80	\$2,136.85	\$15.95	0.7%	\$15.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48
(16)	1,635	\$2,260.71	\$2,244.02	\$16.69	0.7%	\$16.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50
(17)	1,725	\$2,367.27	\$2,349.89	\$17.38	0.7%	\$16.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.52

C & I Medium:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:								
						Base Rates	GCR	Base DAC		ISR	EE	LIHEAP	GET	
(18)														
(19)														
(20)														
(21)														
(22)	6,907	\$8,177.91	\$8,119.52	\$58.39	0.7%	\$56.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.75
(23)	7,650	\$8,943.63	\$8,878.96	\$64.67	0.7%	\$62.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.94
(24)	8,391	\$9,706.76	\$9,635.83	\$70.93	0.7%	\$68.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.13
(25)	9,136	\$10,474.31	\$10,397.07	\$77.23	0.7%	\$74.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.32
(26)	9,880	\$11,240.90	\$11,157.38	\$83.52	0.7%	\$81.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.51
(27)	Average Customer	\$12,006.58	\$11,916.78	\$89.80	0.8%	\$87.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.69
(28)	11,366	\$12,772.28	\$12,676.19	\$96.08	0.8%	\$93.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.88
(29)	12,111	\$13,539.79	\$13,437.41	\$102.38	0.8%	\$99.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.07
(30)	12,855	\$14,306.40	\$14,197.73	\$108.67	0.8%	\$105.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.26
(31)	13,596	\$15,069.55	\$14,954.62	\$114.94	0.8%	\$111.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.45
(32)	14,340	\$15,836.13	\$15,714.91	\$121.22	0.8%	\$117.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.64

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 3 vs. Year 2

C & I LILF Large:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:					
						Base Rates	GCR	Base DAC	DAC	ISR	EE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)	37,587	\$41,254.34	\$40,971.47	\$282.87	0.7%	\$274.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(8)	41,634	\$45,428.36	\$45,115.03	\$313.33	0.7%	\$303.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(9)	45,683	\$49,604.84	\$49,261.04	\$343.80	0.7%	\$333.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(10)	49,731	\$53,780.46	\$53,406.20	\$374.26	0.7%	\$363.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(11)	53,777	\$57,953.58	\$57,548.87	\$404.71	0.7%	\$392.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(12)	Average Customer	\$62,129.17	\$61,693.99	\$435.18	0.7%	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(13)	61,873	\$66,304.80	\$65,839.16	\$465.64	0.7%	\$451.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(14)	65,920	\$70,478.82	\$69,982.72	\$496.10	0.7%	\$481.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(15)	69,967	\$74,653.53	\$74,126.97	\$526.56	0.7%	\$510.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(16)	74,016	\$78,830.06	\$78,273.03	\$557.03	0.7%	\$540.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(17)	78,063	\$83,004.09	\$82,416.61	\$587.48	0.7%	\$569.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

C & I HILF Large:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:					
						Base Rates	GCR	Base DAC	DAC	ISR	EE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(18)											
(19)											
(20)											
(21)											
(22)	41,956	\$38,822.92	\$38,598.01	\$224.92	0.6%	\$218.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(23)	46,471	\$42,733.60	\$42,484.47	\$249.12	0.6%	\$241.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(24)	50,991	\$46,648.15	\$46,374.80	\$273.35	0.6%	\$265.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(25)	55,507	\$50,559.54	\$50,261.98	\$297.56	0.6%	\$288.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(26)	60,028	\$54,474.88	\$54,153.08	\$321.80	0.6%	\$312.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(27)	Average Customer	\$58,387.10	\$58,041.08	\$346.01	0.6%	\$335.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(28)	69,062	\$62,299.35	\$61,929.12	\$370.23	0.6%	\$359.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(29)	73,583	\$66,214.62	\$65,820.16	\$394.47	0.6%	\$382.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(30)	78,099	\$70,126.06	\$69,707.38	\$418.68	0.6%	\$406.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(31)	82,619	\$74,040.63	\$73,597.73	\$442.91	0.6%	\$429.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(32)	87,137	\$77,954.59	\$77,487.47	\$467.13	0.6%	\$453.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 3 vs. Year 2

C & I LILF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:						
						Base Rates	GCR	Base DAC		DAC	ISR	EE	LIHEAP	GET
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
(2)												
(3)												
(4)												
(5)												
(6)												
(7)	233,835	\$189,273.56	\$188,574.46	\$699.09	0.4%	\$678.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.97
(8)	259,019	\$208,990.77	\$208,216.38	\$774.39	0.4%	\$751.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.23
(9)	284,197	\$228,703.95	\$227,854.29	\$849.66	0.4%	\$824.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.49
(10)	309,381	\$248,421.19	\$247,496.24	\$924.95	0.4%	\$897.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27.75
(11)	334,562	\$268,136.36	\$267,136.12	\$1,000.24	0.4%	\$970.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.01
(12)	Average Customer	359,745	\$287,852.91	\$1,075.53	0.4%	\$1,043.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32.27
(13)	384,928	\$307,569.44	\$306,418.63	\$1,150.82	0.4%	\$1,116.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34.52
(14)	410,110	\$327,285.35	\$326,059.25	\$1,226.10	0.4%	\$1,189.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.78
(15)	435,293	\$347,001.85	\$345,700.46	\$1,301.39	0.4%	\$1,262.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.04
(16)	460,471	\$366,715.04	\$365,338.38	\$1,376.67	0.4%	\$1,335.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41.30
(17)	485,655	\$386,432.28	\$384,980.32	\$1,451.96	0.4%	\$1,408.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43.56

C & I HLF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Difference due to:										
						Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET			
(18)																
(19)																
(20)																
(21)																
(22)	486,528	\$347,909.56	\$346,806.09	\$1,103.47	0.3%	\$1,070.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.10	
(23)	538,924	\$384,710.28	\$383,487.98	\$1,222.30	0.3%	\$1,185.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.67	
(24)	591,320	\$421,510.18	\$420,169.04	\$1,341.14	0.3%	\$1,300.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.23	
(25)	643,718	\$458,312.14	\$456,852.16	\$1,459.98	0.3%	\$1,416.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43.80	
(26)	696,109	\$495,108.94	\$493,530.13	\$1,578.80	0.3%	\$1,531.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47.36	
(27)	Average Customer	\$531,910.27	\$530,212.63	\$1,697.64	0.3%	\$1,646.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.93	
(28)	800,903	\$568,711.59	\$566,895.11	\$1,816.48	0.3%	\$1,761.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.49	
(29)	853,294	\$605,508.36	\$603,573.06	\$1,935.31	0.3%	\$1,877.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.06	
(30)	905,692	\$642,310.32	\$640,256.17	\$2,054.15	0.3%	\$1,992.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.62	
(31)	958,088	\$679,110.25	\$676,937.27	\$2,172.98	0.3%	\$2,107.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.19	
(32)	1,010,485	\$715,911.56	\$713,619.74	\$2,291.82	0.3%	\$2,223.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.75	

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

Attachment 18

Narragansett Gas Development of Rates Associated With the
Distribution Adjustment Clause and Gas Cost Recovery Clause

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Factors Effective November 1, 2017**

Line No.	Description (a)	Source		
		Reference (b)	Line # (c)	High Load ¹ (d) Low Load ² (e)
1	Fixed Cost Factor - \$/dktherm	Page 2	Line (18)	\$1.1441 \$1.5653
2	Variable Cost Factor -\$/dktherm	Page 3	Line (13)	\$3.5620 \$3.5620
3	Total Gas Cost Recovery Charge- \$/dktherm	(1) + (2)		\$4.7061 \$5.1273
4	Uncollectible %	Attachment 1 Schedule 22	Line 15	1.91% 1.91%
5	Total GCR Charge adjusted for Uncollectibles- \$/dkdktherm	(3) / [1 - (4)]		\$4.7977 \$5.2271
6	GCR Charge on a per therm basis	(5) / 10		\$0.4797 \$0.5227

* GCR rates approved with the Revised GCR filing per Docket 4647 filed on October 03, 2016

¹ Includes: Residential Non Heating, Large High Load and Extra Large High Load

² Includes: Residential Heating, Small C&I, Medium C&I, Large Low Load, Extra Large Low Load

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Fixed Cost Calculation (\$ per Dth)**

Line No.	Description (a)	Source		Amount (d)	High Load Factor Total (e)	Low Load Factor Total (f)
		Reference (b)	Line # (c)			
1	Fixed Costs (net of Cap Rel to marketers)	Dk 4719		\$53,921,320		
Less:						
2	NGPMP Customer Benefit	Dk 4719		(\$10,900,000)		
3	Interruptible Costs			\$0		
4	FT-2 Storage Demand Costs	Dk 4719		(\$2,040,370)		
5	Systeme Pressure to DAC	Dk 4719		(\$3,153,600)		
6	Refunds			\$0		
7	Total Credits	sum[(2):(6)]		(\$16,093,970)		
Plus:						
8	Supply Related LNG O&M Costs	Attachment 1 Schedule 32 -GAS pg				
9	Portable LNG Storage Cost	7 including adj from DIV 43-1				
10	Working Capital Requirement	Page 4	Line 12	\$829,823		
11	Deferred Fixed Cost Under-recovered	Dk 4719	Line 16	\$386,790		
12	Reconciliation Amount from Fixed costs- Marketers	Dk 4719	Line (17)	\$1,169,851		
13	Total Additions	sum[(8):(12)]	Line (50)	\$36,098		
14	Total Fixed Costs	(1) + (7) + (13)		\$2,422,561		
15	Design Winter Sales Percentage	Dk 4719	Lines (10) & (11)		2.12%	97.88%
16	Allocated Supply Fixed Costs	(14) x (15)		\$854,117		\$39,395,794
17	Sales (Dt) Nov 2017 - Oct 2018	Dk 4719	Line (9)	25,914,442	746,482	25,167,960
18	Fixed Factor	(16) / (17)		\$1.1441		\$1.5653

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Variable Cost Calculation (\$ per Dth)**

Line No.	Description	Source		
		Reference (b)	Line # (c)	Amount (d)
1	Variable Costs, excluding Refunds	Dk 4719		\$78,329,672
Less:				
2	Non-Firm Sales			\$0
3	Refunds	Dk 4719		\$0
4	Total Credits	sum [(2):(3)]		\$0
Plus:				
5	Working Capital	Page 4	Line 32	\$596,779
6	Deferred Variable Cost Under-recovered	Dk 4719	Line (35)	\$12,377,603
7	Supply Related LNG O&M	Attachment 1 Schedule 32 -GAS pg 7 including adj from DIV 43-1	Line 15 - Line 12	\$302,244
8	Inventory Financing - LNG	Page 5	Line 22	\$183,810
9	Inventory Financing - Storage	Page 5	Line 12	\$518,891
10	Total Additions	sum [(5):(9)]		\$13,979,327
11	Total Variable Supply Costs	(1) + (4) + (10)		\$92,308,999
12	Sales (Dt) Nov 2017 - Oct 2018	Dk 4719	Line (9)	25,914,442
13	Variable Cost Factor	(11) / (12)		\$3.5620

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Working Capital Estimate**

Line No.	Description	Source	Nov-17 (c)	Dec-17 (d)	Jan-18 (e)	Feb-18 (f)	Mar-18 (g)	Apr-18 (h)	May-18 (i)	Jun-18 (j)	Jul-18 (k)	Aug-18 (l)	Sep-18 (m)	Oct-18 (n)	Total (o)
1	Fixed Costs														
2	Capacity Release Revenue	DK 4719	\$4,414,408	\$4,448,398	\$4,447,065	\$4,444,929	\$4,447,065	\$4,531,059	\$4,531,771	\$4,531,059	\$4,531,771	\$4,531,771	\$4,530,656	\$4,531,368	\$53,921,320
3	Less: System Pressure to DAC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Less: Credits	DK 4719	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$3,153,600)
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Allowable Working Capital Costs	sum[(1)-(5)]	\$4,151,608	\$4,185,598	\$4,184,265	\$4,182,129	\$4,184,265	\$4,268,259	\$4,268,971	\$4,268,259	\$4,268,971	\$4,268,971	\$4,267,856	\$4,268,568	\$50,767,720
7	Number of Days Lag	Attachment 1 Schedule 42-GAS Ln1 * 365	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	
8	Working Capital Requirement	[(6) * (7)] / 365	\$374,441	\$377,507	\$377,386	\$377,194	\$377,386	\$384,962	\$385,026	\$384,962	\$385,026	\$385,026	\$384,925	\$384,990	
9	Cost of Capital	Attachment 1 Schedule 1-GAS Pg 4	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	
10	Return on Working Capital Requirement	(8) * (9)	\$26,922	\$27,143	\$27,134	\$27,120	\$27,134	\$27,679	\$27,683	\$27,679	\$27,683	\$27,683	\$27,676	\$27,681	
11	Weighted Cost of Debt	Attachment 1 Schedule 1-GAS Pg 4	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	
12	Interest Expense	(8) * (11)	\$9,211	\$9,287	\$9,284	\$9,279	\$9,284	\$9,470	\$9,472	\$9,470	\$9,472	\$9,472	\$9,469	\$9,471	
13	Taxable Income	(10) - (12)	\$17,711	\$17,856	\$17,850	\$17,841	\$17,850	\$18,209	\$18,212	\$18,209	\$18,212	\$18,212	\$18,207	\$18,210	
14	1 - Combined Tax Rate	DK 4323	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
15	Return and Tax Requirement	(13) / (14)	\$22,419	\$22,603	\$22,595	\$22,584	\$22,595	\$23,049	\$23,053	\$23,049	\$23,053	\$23,053	\$23,047	\$23,051	
16	Fixed Working Capital Requirement	(12) + (15)	\$31,630	\$31,889	\$31,879	\$31,863	\$31,879	\$32,519	\$32,524	\$32,519	\$32,524	\$32,524	\$32,516	\$32,521	\$386,790
17	Variable Costs														
18	Less: Non-firm Sales	DK 4719	\$5,645,914	\$10,998,135	\$17,208,947	\$15,542,321	\$10,715,275	\$5,484,110	\$3,165,666	\$2,024,140	\$1,607,551	\$1,477,419	\$1,545,483	\$2,914,712	\$78,329,672
19	Less: Supply Refunds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Less: Balancing Related System Pressure Commodity to DAC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Allowable Working Capital Costs	sum[(17)-(21)]	\$5,645,914	\$10,998,135	\$17,208,947	\$15,542,321	\$10,715,275	\$5,484,110	\$3,165,666	\$2,024,140	\$1,607,551	\$1,477,419	\$1,545,483	\$2,914,712	\$78,329,672
23	Number of Days Lag	Attachment 1 Schedule 42-GAS Ln1 * 365	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	
24	Working Capital Requirement	[(22) * (23)] / 365	\$509,215	\$991,941	\$1,552,106	\$1,401,790	\$966,430	\$494,622	\$285,517	\$182,561	\$144,988	\$133,251	\$139,390	\$262,883	
25	Cost of Capital	Attachment 1 Schedule 1-GAS Pg 4	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	
26	Return on Working Capital Requirement	(24) * (25)	\$36,613	\$71,321	\$111,596	\$100,789	\$69,486	\$35,563	\$20,529	\$13,126	\$10,425	\$9,581	\$10,022	\$18,901	
27	Weighted Cost of Debt	Attachment 1 Schedule 1-GAS Pg 4	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	
28	Interest Expense	(24) * (27)	\$12,527	\$24,402	\$38,182	\$34,484	\$23,774	\$12,168	\$7,024	\$4,491	\$3,567	\$3,278	\$3,429	\$6,467	
29	Taxable Income	(26) - (28)	\$24,086	\$46,919	\$73,415	\$66,305	\$45,712	\$23,396	\$13,505	\$8,635	\$6,858	\$6,303	\$6,593	\$12,434	
30	1 - Combined Tax Rate	DK 4323	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
31	Return and Tax Requirement	(29) / (30)	\$30,488	\$59,391	\$92,930	\$83,930	\$57,863	\$29,615	\$17,095	\$10,931	\$8,681	\$7,978	\$8,346	\$15,740	
32	Variable Working Capital Requirement	(28) + (31)	\$43,015	\$83,793	\$131,112	\$118,414	\$81,638	\$41,782	\$24,119	\$15,422	\$12,248	\$11,256	\$11,775	\$22,207	\$596,779

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Inventory Finance Estimate**

Line No.	Description	Source	Nov-17 (c)	Dec-17 (d)	Jan-18 (e)	Feb-18 (f)	Mar-18 (g)	Apr-18 (h)	May-18 (i)	Jun-18 (j)	Jul-18 (k)	Aug-18 (l)	Sep-18 (m)	Oct-18 (n)	Total (o)
1	Storage Inventory Balance	Dk 4719	\$9,436,055	\$8,139,654	\$6,127,822	\$4,288,451	\$2,610,887	\$2,653,444	\$3,877,029	\$5,066,626	\$5,878,226	\$6,941,021	\$8,623,396	\$10,069,304	
2	Hedging														
3	Subtotal	(1) + (2)	\$9,436,055	\$8,139,654	\$6,127,822	\$4,288,451	\$2,610,887	\$2,653,444	\$3,877,029	\$5,066,626	\$5,878,226	\$6,941,021	\$8,623,396	\$10,069,304	
4	Cost of Capital	Attachment 1 Schedule 1-GAS Pg 4													
5	Return on Working Capital Requirement	(3) * (4)	\$678,452	\$585,241	\$440,590	\$308,340	\$187,723	\$190,783	\$278,758	\$364,290	\$422,644	\$499,059	\$620,022	\$723,983	\$5,299,887
6	Weighted Cost of Debt	Attachment 1 Schedule 1-GAS Pg 4													
7	Interest Charges Financed	(3) * (6)	\$232,127	\$200,235	\$150,744	\$105,496	\$64,228	\$65,275	\$95,375	\$124,639	\$144,604	\$170,749	\$212,136	\$247,705	\$1,813,313
8	Taxable Income	(5) - (7)	\$446,325	\$385,006	\$289,846	\$202,844	\$123,495	\$125,508	\$183,383	\$239,651	\$278,040	\$328,310	\$407,887	\$476,278	
9	1 - Combined Tax Rate		0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
10	Return and Tax Requirement	(8) / (9)	\$564,969	\$487,349	\$366,894	\$256,764	\$156,323	\$158,871	\$232,131	\$303,356	\$351,949	\$415,583	\$516,312	\$602,884	\$4,413,384
11	Working Capital Requirement	(7) + (10)	\$797,096	\$687,584	\$517,638	\$362,260	\$220,551	\$224,146	\$327,506	\$427,995	\$496,554	\$586,332	\$728,448	\$850,589	\$6,226,697
12	Storage-Related Inventory Costs	(11) / 12	\$66,425	\$57,299	\$43,137	\$30,188	\$18,379	\$18,679	\$27,292	\$35,666	\$41,379	\$48,861	\$60,704	\$70,882	\$518,891
13	LNG Inventory Balance	Dk 4719	\$3,270,413	\$3,192,464	\$1,258,328	\$519,480	\$441,531	\$1,081,591	\$1,739,817	\$2,380,668	\$2,612,172	\$2,737,694	\$3,376,487	\$3,500,813	
14	Cost of Capital	Attachment 1 Schedule 1-GAS Pg 4													
15	Return on Working Capital Requirement	(13) * (14)	\$235,143	\$229,538	\$90,474	\$37,351	\$31,746	\$77,766	\$125,093	\$171,170	\$187,815	\$196,840	\$242,769	\$251,708	\$1,877,414
16	Weighted Cost of Debt	Attachment 1 Schedule 1-GAS Pg 4													
17	Interest Charges Financed	(13) * (16)	\$80,452	\$78,535	\$30,955	\$12,779	\$10,862	\$26,607	\$42,799	\$58,564	\$64,259	\$67,347	\$83,062	\$86,120	\$642,342
18	Taxable Income	(15) - (17)	\$154,691	\$151,004	\$59,519	\$24,571	\$20,884	\$51,159	\$82,293	\$112,606	\$123,556	\$129,493	\$159,708	\$165,588	
19	1 - Combined Tax Rate		0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
20	Return and Tax Requirement	(18) / (19)	\$195,811	\$191,144	\$75,340	\$31,103	\$26,436	\$64,759	\$104,169	\$142,539	\$156,400	\$163,915	\$202,162	\$209,606	\$1,563,382
21	Working Capital Requirement	(17) + (20)	\$276,263	\$269,678	\$106,295	\$43,882	\$37,298	\$91,366	\$146,968	\$201,103	\$220,659	\$231,262	\$285,223	\$295,726	\$2,205,724
22	LNG-Related Inventory Costs	(21) / 12	\$23,022	\$22,473	\$8,858	\$3,657	\$3,108	\$7,614	\$12,247	\$16,759	\$18,388	\$19,272	\$23,769	\$24,644	\$183,810
23	Total Inventory Financing Costs	(12) + (22)	\$89,447	\$79,772	\$51,994	\$33,845	\$21,487	\$26,293	\$39,540	\$52,425	\$59,768	\$68,133	\$84,473	\$95,526	\$702,702

**National Grid - RI Gas
Summary of DAC Factors**

Section 1: DAC factor (not including annual ISR component) September 1, 2018

Line No.	Description	Reference	Amount	Factor	
				Residential/ Small/ Medium C&I	Residential Low Income
1	System Pressure (SP)	<u>Dk 4708</u>	\$3,153,600	\$0.0079	\$0.0079
2	Advanced Gas Technology Program (AGT)	<u>Dk 4708</u>	\$0	\$0.0000	\$0.0000
3	Low Income Discount Recovery Factor (LIDRF)	<u>Attachment 20 Schedule 2</u>	\$4,586,676	\$0.0120	\$0.0120
4	Environmental Response Cost Factor (ERCF)	<u>Dk 4708</u>	\$967,642	\$0.0024	\$0.0024
5	Pension Adjustment Factor (PAF)	<u>Dk 4708</u>	(\$4,679,974)	(\$0.0118)	(\$0.0118)
6	On-System Margin Credits (MC)	<u>Dk 4708</u>	\$0.0000	\$0.0000	\$0.0000
7	Reconciliation Factor (R)	<u>Dk 4708</u>	(\$100,990)	\$0.0000	(\$0.0011)
8	Service Quality Factor (SQP)	<u>Dk 4708</u>	\$0	\$0.0000	\$0.0000
9	Earnings Sharing Mechanism (ESM)	<u>Dk 4708</u>	\$0	\$0.0000	\$0.0000
10	Subtotal	Sum ([1]-[9])	\$3,926,954	\$0.0105	(\$0.0015)
11	Uncollectible Percentage	Schedule MAL-22 Pg 7 Line 15	2.08%	1.91%	1.91%
12	DAC factors grossed up for uncollectible	[10]/(1-[11])	\$4,010,369	\$0.0106	(\$0.0015)
13	Revenue Decoupling Adjustment (RDA)	<u>Dk 4708</u>	\$177,598	\$0.0006	\$0.0006
14	Revenue Decoupling Adjustment Reconciliation	<u>Dk 4708</u>	\$298,047	\$0.0010	\$0.0010
15	DAC factor	[12]+[13]+[14]	\$4,486,013	\$0.0122	\$0.0095

Section 2: DAC factors including annual ISR component

Line No.		ISR Reconciliation w/o uncollectible ¹ (therms)	Uncollectible Percentage ²	ISR Reconciliation* (therms) (A)	Base DAC Component* ³ (therms) (B)	DAC Component Subtotal Rates* (therms) (C) = (A) + (B)	ISR Component* (therms) (D)	Sep 1 2018 DAC Rates* (therms) (E) = (C)+(D)
16	Res-NH	\$0.0465	1.91%	\$0.0474	\$0.0122	\$0.0596		\$0.0596
17	Res-NH-LI	\$0.0465	1.91%	\$0.0474	\$0.0001	\$0.0475		\$0.0475
18	Res-H	\$0.0202	1.91%	\$0.0205	\$0.0122	\$0.0327		\$0.0327
19	Res-H-LI	\$0.0202	1.91%	\$0.0205	\$0.0001	\$0.0206		\$0.0206
20	Small	\$0.0299	1.91%	\$0.0304	\$0.0122	\$0.0426		\$0.0426
21	Medium	\$0.0195	1.91%	\$0.0198	\$0.0122	\$0.0320		\$0.0320
22	Large LL	\$0.0161	1.91%	\$0.0164	\$0.0095	\$0.0259		\$0.0259
23	Large HL	\$0.0120	1.91%	\$0.0122	\$0.0095	\$0.0217		\$0.0217
24	XL-LL	\$0.0021	1.91%	\$0.0021	\$0.0095	\$0.0116		\$0.0116
25	XL-HL	\$0.0006	1.91%	\$0.0006	\$0.0095	\$0.0101		\$0.0101

***Factors Include Uncollectible Allowance**

¹ Docket 4708

² Attachment 1 Schedule 22 Pg 7 Line 15

³ Section 1, Line 15

Current Energy Efficiency Factors				
1	Energy Efficiency Factor	Reference Docket No. 4654	Residential 0.8600	Commercial & Industrial 0.7030 \$/Dktherm
2	Uncollectible	Docket No. 4654	3.18%	3.18%
3	Total Energy Efficiency Fact	$Ln\ 1/(1-Ln\ 2)/10$	\$0.0888	\$0.0726 \$/Therm

Proposed Energy Efficiency Factors				
4	Energy Efficiency Factor	Ln 1	Res 0.8600	C&I 0.7030 \$/Dktherm
5	Uncollectible	Attachment 1 Schedule 22 Pg 7 Line 15	1.91%	1.91%
6	Total Energy Efficiency Fact	$Ln\ 4/(1-Ln\ 5)/10$	\$0.0876	\$0.0716 \$/Therm

Attachment 19

Narragansett Gas Redlined Tariff

Marked to show changes from the tariff currently in effect

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

Rhode Island Public Utilities Commission Tariff

RIPUC NG-GAS No. 101

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC NG-GAS No. 101

Table of Contents

Section 1	General Rules and Regulations
	Schedule A: General Terms and Conditions
	Schedule B: Definitions
	Schedule C: Taxes and Surcharges
Section 2	Gas Costs
	Schedule A: Gas Cost Recovery Clause
Section 3	Distribution Adjustment Charge
	Schedule A: Distribution Adjustment Charge Clause
Section 4	Residential Services
	Schedule A: Non Heating
	Schedule B: Heating
Section 5	Commercial and Industrial (C&I) Services
	Schedule A: C&I Small
	Schedule B: C&I Medium
	Schedule C: C&I Large High Load
	Schedule D: C&I Extra Large High Load
	Schedule E: C&I Large Low Load
	Schedule F: C&I Extra Large Low Load
	Schedule G: Non-Firm Sales
	Schedule H: Transitional Sales Service
Section 6	Transportation Services
	Schedule A: Non-Firm Transportation
	Schedule B: Firm Transportation Service
	Schedule C: Transportation Terms and Conditions
Section 7	Miscellaneous Services
	Schedule A: Natural Gas Vehicle
	Schedule B: Gas Lamps
	Schedule C: Other Miscellaneous Charges
Section 8	<u>Service and Main Extension Policies</u>
	<u>Schedule A: Policy 1: New Individual Residential Customers</u>
	<u>Schedule B: Policy 2: Residential Developments</u>
	<u>Schedule C: Policy 3: Commercial, Industrial, and Existing Residential Customers</u>

GENERAL TERMS AND CONDITIONS

1.0 APPLICABILITY:

The following terms and conditions shall apply to and be a part of each Rate Classification now or hereafter in effect except as they may be expressly modified or superseded by Rhode Island Public Utilities Commission order.

2.0 RATES AND TARIFFS:

The Company furnishes natural gas service under rates and/or special contracts (Schedule of Rates) promulgated in accordance with the provisions of the Rhode Island General Laws and the regulations of the Rhode Island Public Utilities Commission ("PUC") and the Rhode Island Division of Public Utilities and Carriers ("Division"), all as may be in effect from time to time. Such Schedule of Rates, which includes these Terms and Conditions, is available for public inspection during normal business hours at the administrative offices of the Company and at the offices of the PUC and the Division or on the Company's website.

The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided in the General Laws and the PUC regulations. When effective, all such revisions, amendments, supplements or replacements will appropriately supersede the present Schedule of Rates. In case of conflict between these Terms and Conditions and any orders or regulations of the PUC or the Division, said orders or regulations shall govern.

The provisions of these Terms and Conditions apply on a non-discriminatory and non-preferential basis to all persons, partnerships, corporations or others (hereinafter customers Customers or the customer Customer) who obtain natural gas distribution service from the Company pursuant to the Schedule of Rates.

No representative of the Company has the authority to modify orally any provision or rate contained in the Schedule of Rates or to bind the Company to any promise or representation contrary thereto. Any such modification to the Schedule of Rates or these Terms and Conditions shall be in writing and made in accordance with the provisions of the General Laws and pursuant to regulations of the PUC and Division.

The Company will advise all new residential customers as to the least expensive rate available for the service based on the information in our records. Non-residential customers will be advised of the applicable rate based on a review of the available information in our the existing records or as a result of a field inspection by the Company when the customer provides information which is inconsistent with Company records. The Customer is responsible for accurately describing its gas burning equipment and updating the Company as changes occur.

GENERAL TERMS AND CONDITIONS

A Customer is entitled to change its customer account from one rate classification to another upon written application to the Company; provided, however that the customer account's use complies with the conditions specified in the requested rate classification. Once an election to change rate classifications has been made by the Customer, the customer account must remain on that rate for a period of not less than twelve months. In cases where the Customer requests a rate reclassification, no rebate will be granted for service rendered during the period the customer account was served under the previous rate classification, except in instances where the previous rate classification was due to an error by the Company.

3.0 OBTAINING SERVICE FROM THE COMPANY:

The Company shall furnish service to applicants under the filed rates and in accordance with these Terms and Conditions and the rules and regulations of the PUC and the Division. The furnishing of service and acceptance by the ~~customer~~ Customer constitutes a contract under these provisions. The Company may require at least one person on behalf of all parties who will receive service to sign an application or contract. Application for gas service within the territory served by the Company will be received through any duly authorized representative of the Company.

The Company may accept oral or written application for residential service. Residential service may commence upon receipt by the Company of oral application, except that the Company reserves the right to require residential customers to show identification and proof of residency before commencing service. If residential service is commenced upon the receipt of oral application, then all residents at that address who have attained the age of majority may choose to execute a written application, thereby becoming parties to the contract. Non-residential service may commence upon oral application for an interim period pending the receipt of a duly executed written application and security deposit.

The Company reserves the right to refuse service, at any location, to an individual who is indebted to the Company for any service not in dispute before the Division, furnished to such individual at any location, or to such applicant or customer under another name. The Company will commence service if a reasonable payment plan for said indebtedness made in accordance with PUC and Division regulations is agreed to by the Customer and the Company. The Company reserves the right to refuse service to any non-residential applicant who has not paid a deposit as required by the Company.

A Customer shall be and remains the customer of record and shall be liable for service taken until such time as the Customer requests termination of service and a final meter reading is recorded by the Company. The bill rendered by the Company based on such final meter reading shall be payable upon receipt. Such meter reading and final bill shall not be unduly delayed by the Company. In the event that the Customer of record fails to give notice of

GENERAL TERMS AND CONDITIONS

termination of service to the Company or fails to provide access to the meter, the customer of record shall continue to be liable for service taken until the Company either disconnects the meter or a new party becomes a customer of the Company by taking service at such service location. Failure to make application for service shall not relieve a party from the obligation to apply and/or pay for service previously used.

The Company shall undertake to furnish service to the Customer for use only for his/her own purposes and only on the premises occupied through ownership or lease by the Customer, except as provided below. In cases where the Customer is a condominium association or the owner or manager of a commercial or residential rental property with over six (6) units, the Customer may allocate the Company charges for gas service to other gas users on the premises through any reasonable means, including properly installed submetering. In such situations where the Customer is allocating the Company charges for service to others, the burden is on the Customer, when requested by the Company, to demonstrate that the allocated charges are no greater than the Customer's bill from the Company. When allocating such charges, the Customer may separately include reasonable administrative fees. Natural gas sold by the Company to authorized natural gas vehicle filling stations may be re-metered or submetered by the Customer for resale to another or others.

On an annual basis the Company may notify all customers that if they are the owners of property and their tenants move out, the owner must provide written notification in advance that he/she wants gas left on at that premises in his/her name. If the Company does not receive advance written notice, the service may be terminated, and the Company will not be liable for any damages to the premises resulting from the termination of gas service.

3.1 BILLING TERMINATION ("Soft-Off"):

~~The Company and the Division have agreed to participate in a one-year pilot program (the "Pilot") with respect to the Company's "Soft-Off" termination policy, pursuant to a Settlement Agreement between the Company and the Division, as approved by the PUC on May 4, 2012. During the Pilot, w~~W~~here a customer has requested termination of service and an estimated or actual final meter reading is recorded, and the account is not subject to a shut-off order or request, the Company may choose to utilize a "Soft-Off" termination.~~

In the event of a termination of an account for which there is no unbilled consumption, a landlord may initiate an application for service in the landlord's name at that premises by either oral or written request in accordance with Section 1, Schedule A, Paragraph 3.0 of this tariff; provided however, that in the event of a termination of an account for which there is any unbilled consumption, a landlord may initiate an application for service in the landlord's name only upon providing the Company with a signed authorization. In addition, where the

GENERAL TERMS AND CONDITIONS

landlord has previously provided the Company a signed agreement, the Company may record the landlord as the customer of record for that account without further authorization.

When gas consumption at a premises where a Soft Off termination has been implemented exceeds 13 ccf in a month the Company will send a notification to the premises indicating that service will be terminated pursuant to the PUC's and Division's rules and regulations governing the termination of service if an account is not established.

Once metered gas consumption at that premises exceeds an aggregate of 35 ccf or the account is still in a "~~Soft-Off~~" status for a consecutive period of 90 days, whichever occurs first, the Company will commence a termination action for the account, provided however that where such a termination action would affect the statutory and/or termination rights of other gas customers at that location, service will be terminated at the Soft Off premises as soon as the Company is able to accomplish the termination so as not to conflict with the rights provided under the PUC's and the Division's rules and regulations governing the termination of service for the other customers.

4.0 SECURITY DEPOSITS:

Security deposits, letters of credit or bonds may be required and taken in accordance with rules and procedures promulgated by the PUC or other body having authority to regulate the Company. The Company reserves the right to refuse service to an applicant who has not paid a deposit as required by the Company. The rate of interest paid on deposits shall be adjusted annually on March 1. The interest rate in effect in any year shall be based on the average rate over the prior calendar year for 10-year constant maturity Treasury Bonds as reported by the Federal Reserve Board.

5.0 SERVICE SUPPLIED:

The Company shall take reasonable care in providing regular and uninterrupted service to its firm customers, but whenever the Company deems that the situation warrants any interruption or limitation in the service to be rendered, such interruption or limitation shall not constitute a breach of the contract, and shall not render the Company liable for any damages suffered thereby by any person, or excuse the customer from further fulfillment of the contract.

The Company may refuse to supply service to loads of unusual characteristics which, in its sole judgment, might adversely affect the quality of service supplied to other customers, the public safety, or the safety of the Company's personnel. In lieu of such refusal, the Company may require a customer to install any necessary regulating and protective equipment in accordance with the requirements and specifications of the Company.

GENERAL TERMS AND CONDITIONS

Whenever the estimated expenditures necessary to supply gas to a customer(s) or to resume service to a customer following relocation of Company equipment for reasons other than the needs of the Company shall be of such an amount that the income to be derived from gas service at the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditure, the Company will require the ~~customer~~ Customer(s) to pay a Contribution in Aid of Construction (“CIAC”) for meter relocation or for main and service extension. See Section 8, Service and Main Extension Policies. The level of the CIAC will be based on an economic analysis looking at appropriate impacts associated with the capital expenditures. A detailed written cost estimate will be provided to the Customer upon request.

The Company shall make application in a reasonable time for any necessary locations or other street permits required by public bodies for its pipes, mains, and other apparatus, and shall not be required to supply service until a reasonable time after such approvals are obtained. The applicant for service shall obtain all other permits, certificates, licenses, easements and the like necessary to give the Company access to the applicant’s equipment and to enable its pipes to be connected thereto.

The Customer shall notify the Company in writing before making any significant change in the Customer’s gas equipment which would affect the capacity or other characteristics of the Company’s facilities required to serve the Customer. The Customer shall be liable for any damage to the Company’s property caused by Customer’s additional or changed installation if made without prior notification to the Company.

All piping, equipment, and apparatus on the premises of the Customer, excepting ~~ing~~ meters, underground service pipe, and governors, shall be furnished and put in place by the Customer, and shall conform to the requirements and regulations of the Company, and the Company shall not be required to supply gas unless such piping, equipment, and apparatus at all times conform to the requirements and regulations of the State, City, and Town ordinances and laws and policies of the Company. The Company shall be under no obligation to make any inspection to ascertain whether the foregoing condition has been conformed with and shall be under no liability for any damages occasioned by any defect in such piping, equipment, or apparatus or other property on the premises.

If temporary service is rendered, the ~~customer~~ Customer shall pay the cost of service under the rate plus the cost of installing and removing all equipment and connections.

6.0 INSTALLATION OF METERS:

The Company will furnish, install, connect, and maintain such meter(s) as are necessary for metering gas service for Company billing purposes.

GENERAL TERMS AND CONDITIONS

All gas service to be provided under a single service classification to a customer in a building will be rendered through a single meter except in the instances described in (1) and (2) below:

- (1) The Company may elect to install more than one meter for gas service provided under a single service classification:
 - i. when the use of more than one meter is necessary to provide safe gas service;
 - ii. when the use of more than one meter is required by a municipal ordinance;
 - iii. when one meter cannot correctly measure the total gas service rendered;
 - iv. when the characteristics of gas service of the ~~customer~~ Customer are such that at the time the service line was installed there was no single meter commercially available to measure the gas service correctly;
 - v. when more than one meter is required in order to render proper and reliable gas service without interruption; or
 - vi. in other comparable circumstances where service cannot practically be rendered through a single meter.

Pursuant to (i) through (vi), when more than one meter is installed to measure the gas service of a single customer at a premises or building under a single service classification under the above listed circumstances, the registrations of the meters will be combined under one customer account and the bill computed as if all service had been rendered through a single meter.

- (2) At the Customer's written request and at the Customer's expense, the Company will install more than one meter for a building or premises under a single service classification, in which case the quantity of gas supplied through each meter will be measured separately and the bills for each computed separately under the appropriate service classification(s).

Gas service provided to commercial and industrial customers for use by emergency back-up natural gas generators of more than 12 kW shall be separately metered subject to the Company's technical determination that more than one meter is required to correctly measure the total gas service rendered. Should the Company determine that this service be separately metered, the Company will issue a separate

GENERAL TERMS AND CONDITIONS

bill pursuant to a rate schedule applicable for the usage on the separate meter. Otherwise, if so determined by the Company to be technically feasible, the Company shall allow gas usage for emergency back-up natural gas generators to be measured by the Customer's existing meter.

- (B) For residential gas services provided pursuant to prior tariff provisions that required that gas service for use by emergency back-up natural gas generators be separately metered and billed, when both meters are served under a single residential service classification, the registrations of the meters will be combined under one customer account and the bill computed as if all service had been rendered through a single meter. Should a residential customer request the removal of one of the meters, the Customer shall bear the cost of removing the meter and the cost of piping through the remaining meter. If the Company, at its sole discretion, decides to remove the additional meter, the Company will bear the cost of the removal of the meter and any piping cost.

7.0 BILLING AND READING OF METERS:

Bills are calculated and rendered on the basis of a customer account which shall have a unique identification number established for the billing of service provided through an individual meter, except for multiple metered customer accounts established pursuant to section (1) of Item 6.0 above, or aggregation pools established pursuant to the Company's Transportation Terms and Conditions, Section 6, Schedule C of the tariff. A single Customer may have more than one customer account.

All bills are due within 25 days from the date of the bill. A late payment charge shall accrue on non-residential bills after 25 days in accordance with regulations of the PUC and the Division.

Customers receiving bills may elect to receive their bill electronically. Customers electing to receive their bills electronically will receive a paperless billing credit as identified in Section 1, Schedule A, Item 12.0.

Whenever a check or draft presented for payment of service is not accepted by the institution on which it is written, the Customer shall be charged a returned check fee, charge of \$15 applies as identified in Item 12.0, per check or draft written. Such returned check charge shall be waived for customers eligible for low income assistance programs receiving gas service on low income rate classes Rate 11 and Rate 13.

The Customer shall be responsible for all charges for distribution and gas service furnished by the Company under the applicable rates as filed from time to time with the PUC, from the

GENERAL TERMS AND CONDITIONS

time service is commenced until it is terminated.

Annually in August, the Company will review the gas consumption of each non-residential firm customer account for the just ended September through August period to determine if any customer account qualifies for a different rate class. If any such customer account does qualify for a different rate class based on this billing information, then commencing with the September billing month, that customer account will be billed under that new rate class.

Properly authorized representatives of the Company shall have the right to access the Customer's premises at all reasonable times and intervals for the purpose of reading, installing, examining, repairing, replacing, or removing the Company's meters, meter reading devices, pipes, and other gas equipment and appliances, in accordance with the General Laws, public regulations, and Company policy in effect from time to time. The Customer shall be responsible for providing accessibility to the above metering and other equipment belonging to the Company.

Readings taken by an ~~automated~~ Automated meter-Meter reading-Reading ("AMR") device technology will be considered actual readings for billing purposes.

The Company shall maintain the accuracy of all metering equipment installed pursuant hereto by regular testing and calibration in comparison to recognized standards and in accordance with PUC and Division regulations. A meter shall be deemed to be registering correctly if it appears from examination or test that it does not vary more than two percent (2%) from the standard approved by the Division.

In the event that the Company obtains inaccurate meter readings for any reason or in case any meter shall for any reason fail to register the full amount of gas supplied or the maximum demand of any customer account for any period of time, the amount of the bill of such customer account shall be estimated by the Company from available data. Such estimated bills shall be payable as rendered unless a customer disputes such estimate in accordance with procedures established by the Division.

The Company will notify the Customer whenever it obtains information indicating that gas is being diverted from the ~~customer's~~ Customer's service or that the meter has been tampered with. The Customer will be held responsible to the Company for any leakage or other use of gas which may occur beyond the point of the meter installation.

Unless otherwise determined by the Company, all residential premises shall be equipped with a meter that employs Automatic Meter Reading ("AMR") technology utilizing radio frequency transmitters to allow the Company to obtain meter readings remotely. However,

GENERAL TERMS AND CONDITIONS

residential customers may choose to “opt-out” by having their AMR meter replaced with a non-AMR meter.

Customers who choose to opt-out will be charged an initial fee, as identified in Item 12.0, ~~of \$74.00~~ for the removal of the existing AMR gas meter and the installation of the non-AMR gas meter.

Customers who choose to opt-out will also be charged a monthly meter reading fee ~~of \$13.00~~ for the non-AMR gas meter, as identified in Item 12.0. The meter reading fee is applicable to Customers who receive gas and electric service, or receive gas-only service, from the Company. The Company, at its option, may choose to read the non-AMR meter less frequently than once per month. In that case, or if the Company is unable for any reason to read the meter on the regularly scheduled monthly read date, the Company shall make a reasonable estimate of the consumption of gas during those months when the meter is not read, based on available data, and such estimated bills shall be payable as rendered.

A Customer will not be assessed the initial or monthly fee until after the Company has installed the non-AMR gas meter.

Any opt-out Customer who subsequently wishes to have an AMR gas meter re-installed will be charged a “re-installation fee” ~~of \$74.00~~ as identified in Item 12.0. The re-installation fee will be charged for the removal of the non-AMR gas meter and the installation of the AMR gas meter.

Any Customer electing re-installation will no longer be assessed the special monthly gas meter reading fee after the AMR meter has been re-installed.

8.0 DISCONTINUANCE OF SERVICE:

Subject to the applicable regulations of the PUC and the Division, the Company shall have the right to discontinue gas service to the Customer and to remove or disconnect its meters and piping for nonpayment of bills for gas service. The customer shall be responsible for paying the cost of reconnecting gas service if the service is disconnected for nonpayment of bills or an \$25 account restoration charge, as identified in Item 12.0, in the case of a turn-on after a shut-off for nonpayment of bills. Such account restoration charge shall be waived for Customers eligible for low income assistance programs receiving service on low income rate classes Rate 11 and Rate 13.

The Company reserves the right to disconnect its service at any time without notice or to refuse to connect its service if, to its knowledge and in its judgment, the Customer’s

GENERAL TERMS AND CONDITIONS

installation has become or is unsafe, defective, or in violation of the Company's policies or any ordinances, laws, codes, or regulations.

In the event that any action by the Customer or others shall cause a condition in the premises occupied by any customer whereby life or property is endangered, the Company may discontinue service to said premises regardless of the number of occupants or tenants of said premises.

Whenever the Company shall have proof that any customer is diverting and/or stealing service, the Company may discontinue its service to such customer and remove the meter.

9.0 COMPANY INSTALLATION AND PROPERTY:

All meters, services, and other gas equipment owned by the Company shall be and will remain the property of the Company and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall be responsible for all damage to, or loss of, such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, or for his convenience, or if necessary to remedy any violation of public law or regulation caused by the Customer.

The Company shall provide and maintain the necessary housing, fencing, barriers, and foundations for the protection of the equipment to be installed upon the ~~customer's~~ Customer's premises. Such space, housing, fencing, barriers, and foundations shall be in conformity with applicable laws and regulations and subject to the Company's specifications and approval.

10.0 SUPPLY OF GAS:

The Company shall make every reasonable effort to maintain an uninterrupted supply of gas for all firm customers, but it shall not be liable for loss or damage caused by reason of any interruption or reduction of the supply, or by reason of any abnormal pressure or quality of the gas, whether as a result of accident, labor difficulties, condition of fuel supply, the actions of any public authority, failure to receive any gas for which in any manner it has contracted, the implementation in accordance with good utility practice of an emergency load reduction program by the Company or one with whom it has contracted for a supply of gas, or inability for any other reason beyond the Company's control to maintain normal pressure or quality, or uninterrupted and continuous service.

GENERAL TERMS AND CONDITIONS

Whenever the integrity of the Company's system or the supply of gas is believed to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company may, in its sole judgment, curtail or interrupt gas service or reduce pressure and such action shall not be construed to constitute a default nor shall the Company be liable therefore in any respect. The Company will use reasonable efforts under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.

The Company shall be excused from performing under the Schedule of Rates and shall not be liable in damages or otherwise if and to the extent that it shall be unable to do so or prevented from doing so by statute or regulation or by action of any court or public authority having or purporting to have jurisdiction in the premises; or by loss, diminution, or impairment of gas supply from its suppliers or the systems of others with which it is interconnected; or by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor dispute, act of God or public enemy, failure of any supplier to perform, restraint by any court or regulatory agency, or any other intervening cause, whether or not similar thereto; the Company shall use reasonable efforts under the circumstances to overcome such cause and to resume full performance.

The foregoing shall not alter the Company's liability under applicable legal standards for damages in the case of its negligent or intentionally wrongful conduct with respect to any act or failure to act by the Company.

11.0 COMPANY LIABILITY:

The Company shall not be liable for any loss or damage resulting from the use of gas or the presence of the Company's appliances and equipment on the ~~customer's~~ Customer's premises unless such loss or damage results directly and solely from the Company's negligence.

The Company shall not, in any event except that of its own negligent acts or omissions, be liable to any party for any direct, consequential, indirect, or special damages, whether arising in tort, contract or otherwise, by reason of any services performed, or undertaken to be performed, or actions taken by the Company, or its agents or employees, under the Schedule of Rates or in accordance with or required by law, including, without limitation, termination of the customer's service.

The ~~customer~~ Customer assumes full responsibility for the proper use of gas furnished by the Company and for the condition, suitability, and safety of any and all equipment on the Customer's premises, or owned or controlled by the Customer which is not the Company's property. The Customer shall indemnify and save harmless the Company from and against

GENERAL TERMS AND CONDITIONS

any and all claims, expenses, legal fees, losses, suits, awards, or judgments for injuries to or deaths of persons or damage of any kind, whether to property or otherwise, arising directly or indirectly by reason of (1) the routine presence in or use of gas from pipes owned or controlled by the Customer; or (2) the failure of the Customer to perform any of his or her duties and obligations as set forth in the Schedule of Rates where such failure creates safety hazards; or (3) the Customer's improper use of gas or gas appliances. Except as otherwise provided by law, the Company shall be liable for damages claimed to have resulted from the Company's conduct of its business only when the Company, its employees, or agents have acted in a negligent or intentionally wrongful manner.

12.0 SCHEDULE OF AMINISTRATIVE FEES AND CHARGES:

Account Restoration Charge: \$96.00

Paperless Billing Credit: \$0.37/bill/month

Return Check Charge: \$8.00

Daily Metered Equipment Fee: A customer will be charged for the cost of equipment installed by the Company to provide FT-1 Distribution Service through wireless readings of the Company's meter pursuant to Section 7, Schedule C, Item 2.02.0. The initial lump sum charge is \$1,239.00

Daily Metered Data Plan Fee: A customer will be charged annually for the data plan associated with FT-1 Distribution Service pursuant to Section 7, Schedule C, Item 2.02.0. The annual data plan fee is \$17.00

AMR Opt-Out Fees:

Removal of AMR Meter/Installation of Non-AMR Meter: \$74.00

Monthly Meter Reading Fee: \$13.00

Reinstallation of AMR Meter: \$74.00

DEFINITIONS

Actual Base Revenue Per Customer:	The actual base revenue for a rate class for a month divided by the actual number of customers billed for each rate class in the month.
Actual Transportation Quantity:	The quantity of gas actually received during the Gas Day as measured by the metering equipment at the Point(s) of Receipt, adjusted for the applicable Company Fuel Allowance.
Aggregation Pool:	One or more transportation Customer accounts whose gas usage is aggregated into a Marketer's account for operational purposes, including but not limited to nominating, scheduling and balancing gas deliveries to specified Point(s) of Receipt.
AGT Costs:	Advanced Gas Technology program costs as approved by the PUC.
Average Normalized Winter Day Usage:	A Customer's average normal winter day's usage, based on their actual gas usage during the most recent November through March period, adjusted for normal degree days, as approved in the most recent general rate case proceeding .
Base Revenue:	Base Revenue is the sum of the customer charge, variable distribution charges and demand charges for firm service rate classes. Base Revenue is net of Gross Earnings Tax (GET).
BTU content factor:	One British thermal unit (i.e., the amount of heat required to raise the temperature of one pound of water one degree Fahrenheit at sixty degrees (60°) Fahrenheit). A Therm is one hundred thousand Btus. The BTU content factor for a given volume shall be calculated by the Company on a seasonal basis at the end of October and the end of April based upon an average of the Transporting Pipeline's prior six-month experience of recorded BTU factors.
Capacity Release Revenues:	Revenues derived from the sale of capacity upstream of the city-gate.
Capacity Exempt Customer:	Any Customer who is the customer of record at a location having a Capacity Exemption.

DEFINITIONS

Capacity Exemption:	A location having Gas Usage that is not subject to a mandatory pipeline capacity assignment from the Company. Customers are capacity exempt if they (1) elected to retain their Capacity Exemption at a specific location as part of the 1999 revisions to the Company's Business Choice program in Docket RIPUC 2902, (2) receive delivery service on the Company's Non-Firm Sales or Non-Firm Transportation rate schedules, or (3) elected capacity exemption as a New Customer in accordance with Section 6, Transportation Terms and Conditions, Schedule C, Part 1.07.1.
Company Fuel Allowance:	The quantity in Therms (as calculated on a percentage basis) by which the gross amount of gas received for Customer's account at the Point(s) of Receipt is reduced in kind in order to compensate the Company for gas loss and unaccounted for, Company use or similar quantity-based adjustment.
Consumption Algorithm:	A mathematical formula used to calculate a Customer's daily consumption based on the Customer's historical base load and heat use per heating degree day factor.
Critical Day:	Defined as any day where supply resource constraints are expected to adversely impact the operation of the Company's distribution system. A Critical Day may occur under conditions, such as severe cold temperatures, pipeline emergencies, malfunctions or unusual, out-of-season weather conditions.
Customer:	Any party(s) that has obtained service from the Company pursuant to the General Terms and Conditions or pursuant to the Transportation Terms and Conditions.
Daily Index:	The mid-point of the range of prices for the respective New England Citygates as published by <u>Gas Daily</u> under the heading "Daily Price Survey, Midpoint, Citygates, Algonquin Citygates" and "Daily Price Survey, Midpoint, Citygates Tennessee/Zone 6 (delivered)" for the relevant Gas Day listed under "Flow date(s)." In the event that the <u>Gas Daily</u> index becomes unavailable, the Company shall apply its daily marginal cost of gas as the basis for this calculation until such time that PUC approves a suitable replacement.

DEFINITIONS

Deferred Balance:	The difference between incurred costs and revenues received.
Deferred Gas Cost Balance:	The difference between gas costs incurred and gas revenues received.
Dekatherm (Dt):	Ten Therms or one million Btu's (MMBtu).
Design Winter Sales Sendout:	Sales sendout of Residential Non-Heating, Residential Heating, Small C&I, Medium C&I, Large Low and High Load C&I, and Extra Large Low and High Load C&I during November through March based on design winter temperatures.
Division	The Rhode Island Division of Public Utilities and Carriers.
Electronic Bulletin Board (EBB):	An internet web site which allows both the Company and Marketers to electronically post nominations and other transportation-related information.
EDI	Electronic Data Interchange, the system by which the Company and Marketers initiate transactions and share information.
Environmental Response Costs:	All reasonable and prudently incurred costs associated with evaluation, remediation, clean-up, litigation, claims, judgments, insurance recovery (net of proceeds), and settlements arising out of the Company's utility-related ownership, operation, or use of: (1) manufactured gas production and storage facilities and disposal sites where wastes and materials from such facilities were deposited; (2) mercury regulators; and (3) meter disposal. Also included are the reasonable and prudently incurred costs for acquiring plant, property and equipment to facilitate remediation and other appropriate environmental management objectives in connection with the above sites, properties, and activities. The Company will use its best efforts to minimize Environmental Response Costs consistent with applicable regulatory requirements and sound environmental management policies and practices.
Forecasted Daily Usage (FDU):	Customer's estimated daily consumption for the next gas day as

DEFINITIONS

calculated by the Company based upon a forecast of heating degree days and the consumption algorithm.

Gas Day: A period of twenty-four (24) consecutive hours beginning at 10:00 am (EST) and ending at 10:00 am (EST) the next calendar day.

Gas Usage: The actual quantity of gas used by the Customer as measured by the Company's metering equipment at the Point of Delivery and converted to Therms.

Hedge Collateral: Funds the Company is required to put up as collateral on hedge positions by an Exchange-exchange or counterparty, or funds it receives from an Exchange or counterparty as collateral.

Hedge Collateral Carrying Costs: For the month being calculated, carrying costs equal the total of the following: (1) For each Exchange-exchange or counterparty holding the Company's collateral, the monthly short term borrowing rate defined as the Company's money pool rate, times the average hedge collateral daily balance for the month divided by 12, Less-less (2) for each Exchange-exchange or counterparty where the Company holds their collateral, the monthly short term borrowing rate times the average hedge collateral daily balance for the month divided by 12, Less-less (3) any interest paid to the Company by the Exchange exchange or counterparty on the collateral funds it holds.

The Company will recover carrying costs from customers or credit customers for carrying costs through the Gas Adjustment. In the event the Company chooses to meet its collateral obligations by posting a letter of credit or other non-cash instrument, the carrying cost will be the direct costs of the letter of credit or alternative non-cash instrument.

Imbalance: The difference between the Actual Transportation Quantity and Gas Usage.

Interest on Deferred Balance: Interest revenue/expense required to finance the deferred balance based on the Bank of America Prime Rate less 200 basis points (2%) as in effect from time to time.

DEFINITIONS

Inventory Finance
Charge:

Finance charges associated with the storage of natural gas as calculated using a working capital calculation.

Local Storage Costs:

Costs associated with the investment, operations, and maintenance of natural gas storage downstream of the city-gate.

~~Low Income Assistance~~

~~Programs: — Programs for assisting low income customers with their energy bills including, but not limited to, Low Income Heating Assistance (LIHEAP) and Low Income Weatherization, as in effect from time to time.~~

Marginal Gas Cost:

The variable cost of the Company's marginal source of supply for the Gas Day. Incremental Cost is a synonymous term.

Marketer:

An entity meeting the eligibility requirements of Section 6, Schedule C, Item 5.03, that is designated in a Transportation Service Application by the Customer to act on its behalf for nomination, notification, scheduling, balancing, and receipt of communications, and which has executed a Marketer Aggregation Pool Service Agreement. A Customer may designate itself as the Marketer provided that they have an executed service agreement with the Transporting Pipeline or provide proof of contract to purchase the gas at the Company's city gate.

Maximum Daily
Quantity:

The maximum quantity of gas a customer is authorized to use during the gas day.

Monthly Index:

The simple average of the Daily Indices for the applicable month.

Net Insurance Recoveries:

Proceeds recovered from insurance providers and third parties for Environmental Response Costs, less the cost of obtaining such proceeds through claims, settlements, and litigation.

New Customer:

A Customer taking a supply of gas at a new Point of Delivery that has not been previously served by the Company.

Non-Firm Customer:

A customer who receives service under the Company's Non-Firm rate serviceclass.

DEFINITIONS

Non-Firm Transportation

Margin: Margins derived from the transportation of natural gas to non-firm customers downstream of the city gate.

Off-System Sales

Margins: Margins derived from the sale of natural gas upstream of the city-gate.

Operational Flow Order:

The Company's instruction to Marketers and/or Customers to take such action as conditions require, including, but not limited to, diverting gas to or from the Company's distribution system pursuant to Section 6, the Transportation Terms and Conditions, Schedule C, Item 1.04.2.

Peak Day Use:

The estimated use of a customer on the forecasted Gas Day during which the Company's system experiences the highest aggregate Gas Usage. It is calculated by estimating the customer's average use on a day when heat is not required (the baseload use) and the average use per degree day (the heating use) based on the customer's historical usage history. In the event the customer's historical usage is unavailable or not representative of expected future use, the Company will evaluate the customer's gas equipment and its projected utilization in order to calculate the customer's estimated use. The Peak Day Use equals the baseload use plus the product of the use per degree day times the design degree day value as approved by the PUC.

Pipeline Costs:

Costs associated with the entitlement and transmission of natural gas on the interstate pipeline system.

Pipeline Shipper(s):

The party(s) from whom a Marketer has purchased gas to be delivered to and transported by the Company.

Point of Delivery:

A location at which the Company's distribution facilities are interconnected with the Customer's facility.

Point(s) of Receipt:

Outlet side of the measuring station at the interconnection between the Transporting Pipeline and the Company's distribution facilities where gas will be received by the Company for transportation service in its service territory.

PUC

The Rhode Island Public Utilities Commission.

DEFINITIONS

Purchased Gas Working Capital:	The working capital required to finance the Company's purchased gas.
Refunds:	Refunds from pipeline, storage, and suppliers.
Scheduled Transportation Quantity:	The quantity of gas scheduled by the Marketer to be received by the Company for Customer's account during the Gas Day at the Point of Receipt, including the applicable Company Fuel Allowance.
Service Quality Performance Fund:	Deferred account containing accumulated Service Quality adjustments.
Soft-Off	The termination of an account by the Company for billing purposes where there is no new customer of record and the actual flow of gas to the premises is not disconnected.
Supplier Costs:	Costs associated with the entitlement and purchase of natural gas.
Target Revenue Per Customer:	For the period through January 31, 2013, the target revenue per customer established in Docket 4206, thereafter a target average revenue per For the period through August 2018, the target revenue per customer amount <u>is that</u> established in <u>Docket 4323</u> . For the period <u>beginning September 2018, it shall be the target revenue per customer establish in Docket 4770, the most recent general rate case.</u>
Therm:	An amount of gas having a thermal content of 100,000 Btus.
Transportation Imbalance Revenues:	Revenues associated with daily and monthly imbalances for transportation customers, as included in the Company's Terms and Conditions of Firm Transportation.
Transporting Pipeline:	The party(s) engaged in the business of rendering transportation service of natural gas in interstate commerce subject to the jurisdiction of the Federal Energy Regulatory Commission, which are transporting gas for Marketer to a Point of Receipt of the Company.

DEFINITIONS

Upstream Storage

Costs:

Costs associated with the entitlement, injection, withdrawal, and storage of natural gas upstream of the city-gate.

Working Capital:

The dollar amounts required to support the Company's activities prior to the receipt of revenue.

TAXES AND SURCHARGES

1.0 RHODE ISLAND GROSS EARNINGS TAX:

Unless otherwise indicated, all rates exclude an amount necessary for the payment of Rhode Island Gross Earnings Tax. An amount necessary for the payment of Rhode Island Gross Earnings Tax will be separately identified on bills rendered to customers.

2.0 GROSS EARNINGS TAX REDUCTION FOR MANUFACTURERS:

Consistent with the gross earnings tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be billed the applicable Rhode Island Gross Earnings Tax (GET). The Customer is responsible for providing to the Company in writing its tax exemption number and other appropriate documentation. If the Company collected any taxes or assessments from the Customer and is later informed by the Customer that the Customer is exempt from such taxes, it shall be the Customer's responsibility to obtain any refund from the appropriate governmental taxing agency.

Eligible manufacturing customers are those Customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30 (7) of Rhode Island General Laws) indicating the Customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a Customer, the Customer will be required to reimburse the Company in the amount of the credits provided to such Customer which were disallowed, including any interest required to be paid by the Company to such authority.

The Division of Taxation has indicated that it will generally deem 95% of manufacturer's volumes to be for "manufacturing use" eligible for the reduced manufacturer's Gross Earnings Tax rate. Thus, unless usage is separately metered for manufacturing only, 95% of billed amounts for qualified customers will be deemed to be for manufacturing purposes and eligible for the manufacturer's GET credit, whereas the remaining 5% of the billed amount will be subject to the standard GET rate. If usage is separately metered for manufacturing use only, the entire amount will be subject to the reduced manufacturing GET rate.

No other use of gas will be included in this rate for billing purposes.

3.0 OTHER RHODE ISLAND TAXES:

Where applicable at rate or rates in effect from time to time.

TAXES AND SURCHARGES

4.0 ENERGY EFFICIENCY SURCHARGE:

As provided for in Section 39-1-27.7 and Section 39-2-1.2 of Rhode Island General Laws, a charge per dekatherm (Dt) designed to recover the costs of the Company's gas Energy Efficiency Program ("EEP").

With the filing of the Company's EEP plan for the upcoming calendar year, the Company will file its EEP per Dt charge on or before October 15 of each year. In any year in which the Company is required to file a triennial Energy Efficiency Procurement plan, the Company will file the EEP Charge by November 1. The EEP Charge shall be effective on the following January 1. The EEP charge will be designed to collect the estimated costs of the Company's EEP plan for the upcoming calendar year plus a full reconciliation of all costs and revenues for the current year including a reconciliation of forecasted revenue and costs for months of the current year for which actual data is not available at the time of the filing. Any projected amounts included in the EEP charge filing are subject to reconciliation to actual amounts and any difference will be reflected in a future EEP charge filing. Upon approval by the PUC, such a charge (adjusted for the uncollectible percentage approved in the most recent general rate case ~~proceeding~~) shall become effective with usage on or after the effective date.

The Company may file to change the EEP charge at any time should significant over- or under-recoveries occur.

GAS COST RECOVERY CLAUSE

1.0 GENERAL:

1.1 Purpose:

The purpose of this clause is to establish procedures that allow the Company, subject to the jurisdiction of the PUC, to annually adjust its rates for firm sales and the weighted average cost of upstream pipeline transportation capacity in order to recover the costs of gas supplies, pipeline and storage capacity, production capacity and storage, purchased gas working capital, and to credit supplier refunds, capacity credits from off-system sales and revenues from capacity release transactions.

The Gas Cost Recovery Clause shall include all costs of firm gas, including, but not limited to, commodity costs, demand charges, hedging and hedging related costs, local production and storage costs and other gas supply expense incurred to procure and transport supplies, transportation fees, inventory finance costs, requirements for purchased gas working capital, all applicable credits, taxes, and deferred gas costs. Any costs recovered through the application of the Gas Charge shall be identified and explained fully in the annual filing.

1.2 Applicability:

The Gas Charge shall be calculated separately for the following rate groups:

- (1) Residential Non-Heating, Low Income Residential Non-Heating, Large C&I High Load Factor, Extra Large C&I High Load Factor;
- (2) Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large C&I Low Load Factor, and Extra Large C&I Low Load Factor; and
- (3) FT-2 Firm Transportation – Marketers.

The Company will make annual Gas Charge filings based on forecasts of applicable costs and volumes and annual Reconciliation filings based on actual costs and volumes. The Gas Charge shall become effective with consumption on or after November 1 as designated by the Company. In the event of any change subsequent to the November effective date which would cause the estimate of the Deferred Gas Cost Balance to differ from zero by an amount greater than five percent (5%) of the Company's gas revenues, the Company may make a Gas Charge filing designed to eliminate that non-zero balance.

Unless otherwise notified by the PUC, the Company shall submit the Gas Charge filings no later than sixty (60) days before they are scheduled to take effect. The

GAS COST RECOVERY CLAUSE

Annual Reconciliation filing will be made by July 1 of each year containing actual data for the twelve months ending March 31 of that year.

2.0 GAS CHARGE FACTORS

2.1 Gas Charges to Sales Customers:

The Gas Charge consists of two (2) components: (1) Fixed Costs and (2) Variable Costs. These components shall be computed using a forecast of applicable costs and volumes for each firm rate schedule based on the following formula:

$$GC_S = FC_S + VC_S$$

Where:

GC_S Gas Charge applicable to High Load Factor sales rates (Residential Non-Heating, Low Income Residential Non-Heating, Large and Extra Large High Load C&I) and Low Load Factor sales rates (Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large and Extra Large Low Load C&I).

FC_S Fixed Cost Component for a rate classification. See Item 3.1 for calculation.

VC_S Variable Cost Component for a rate classification. See Item 3.2 for calculation.

This calculation will be adjusted for the uncollectible percentage approved in the most recent [general](#) rate case ~~proceeding~~ and the Gas Charges to Sales Customers are subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

2.2 Gas Charge to FT-2 Marketers:

The FT-2 Demand Rate (SDC_M) recovers fixed costs associated with storage and peaking resources including pipeline supplies designated by the Company for peaking purposes. See item 3.3 for calculation.

The FT-2 Variable Charges for underground storage components consist of the following:

GAS COST RECOVERY CLAUSE

SLF	The Company's weighted average loss factor on storage withdrawals across all storage contracts.
WWCC	The Company's weighted average commodity cost of storage withdrawals under all storage contracts.
PLF	The Company's weighted average loss factor on pipeline contracts used to deliver storage withdrawals to the system.
PCC	The Company's weighted average commodity cost on pipeline contracts used to deliver storage withdrawals to the system

This calculation will be adjusted for the uncollectible percentage approved in the most recent [general](#) rate case ~~proceeding~~ and the Gas Charges to Sales Customers are subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

3.0 GAS CHARGE CALCULATIONS

3.1 Supply Fixed Cost Component:

The Supply Fixed Cost Component shall include all fixed costs related to the purchase, storage, or delivery of firm gas, including, but not limited to, pipeline and supplier fixed reservation costs, demand charges, operation and maintenance costs for storage facilities and other fixed gas supply expense incurred to transport or store supplies, transportation fees, and requirements for purchased gas working capital. Any costs recovered through the application of the Supply Fixed Cost Component shall be identified and explained fully in the annual filing.

The Supply Fixed Cost Component is calculated for each applicable rate schedule as follows:

$$FC_S = \frac{DWS_S \times (TC_{FC} - TR_{FC} + WC_{FC} + R_{FC} - (SDC_M \times MDQ_{SM} \times 12))}{Dt_S}$$

Where:

FC _S	Supply Fixed Cost Component for High Load Factor rates (Residential Non-Heating, Low Income Residential Non-Heating, Large High Load C&I and Extra-Large High Load C&I) and Low Load factor rates
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GAS COST RECOVERY CLAUSE

(Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large Low C&I and Extra Large Low Load C&I).

DWS _S	Percent of Design Winter Sales Sendout (November - March) for High Load Factor rates (Residential Non-Heating, Low Income Residential Non-Heating, Large High Load C&I and Extra-Large High Load C&I) and Low Load factor rates (Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large Low C&I and Extra Large Low Load C&I).
TC _{FC}	Total Fixed Costs, including, but not limited to pipeline, storage, and supplier reservation and supply related local production and storage costs. The level of supply-related local production and storage costs shall be as determined <u>annually as estimated by the Company in the Company's most recent rate case proceeding.</u>
TR _{FC}	Credits to Fixed Costs relating to supply services, including, but not limited <u>to</u> Marketer capacity release revenues, and the amount forecasted to customers under the Natural Gas Portfolio Management Plan ("NGPMP") for the November to October period, <u>and forecasted gas costs relating to supplies required to maintain system pressures on the Company's distribution system, as defined in Section 3, Item 3.1.</u>
WC _{FC}	Working Capital requirements associated with Supply Fixed Costs. See Item 5.0 for calculation.
R _{FC}	Deferred Fixed Cost Account Balance as of October 31, as derived in Item 6.0 less the amount guaranteed to customers under the NGPMP and, following approval by the PUC, the net positive revenue from optimization transactions reduced by the guaranteed amount and the Company incentive under the Plan.
SDC _M	FT-2 Storage Demand Charge rate charged to Marketers based on their Maximum Daily Quantity of storage gas. See Item 3.3 for calculation.
MDQ _{SM}	Storage Forecast of Maximum Daily Quantity to be billed to Marketers.
Dt _S	Forecast of annual sales to Residential Non-Heating, Low Income Residential Non-Heating, Residential Heating, Low Income

GAS COST RECOVERY CLAUSE

Residential Heating, Small C&I, Medium C&I, Large Low and High Load C&I, and Extra Large Low and High Load C&I.

3.2 Supply Variable Cost Component:

The Supply Variable Cost Component shall include all variable costs of firm gas, including, but not limited to, commodity costs, taxes on commodity and other gas supply expense incurred to transport supplies, transportation fees, and requirements for purchased gas working capital, storage commodity costs, taxes on storage commodity and other gas storage expense incurred to transport supplies, transportation fees, inventory commodity costs, and inventory financing costs. Any costs recovered through the application of the Supply Variable Cost Component shall be identified and explained fully in the annual filing.

The Supply Variable Cost Component is calculated for each applicable rate schedule as follows:

$$VC = \frac{TC_{VC} - TR_{VC} + WC_{VC} + R_V + IF_s}{Dt_{VC}}$$

Where:

VC	Supply Variable Cost Component for High Load Factor rates (Residential Non-Heating, Low Income Residential Non-Heating, Large and Extra Large High Load C&I) and Low Load Factor rates (Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large and Extra Large Low Load C&I).
TC _{VC}	Total Supply Variable Costs, including, but not limited to pipeline, supplier, storage, commodity-billed pipeline transition costs, and any hedge, hedging related cost or the carrying cost on hedge collateral.
TR _{VC}	Total Credits to Supply Variable Costs, including, but not limited to balancing commodity charge revenues and transportation imbalance charges.
WC _{VC}	Working Capital requirements associated with Total Supply Variable

GAS COST RECOVERY CLAUSE

Costs. See ~~item~~ Item 5.0 for calculation.

R_v Deferred Cost Account Balance as of October 31, as derived in Item 6.0 plus the net of any Gas Procurement Incentives/Penalties associated with the Gas Procurement Incentive Plan.

Dt_{VC} Forecast of annual sales to Residential Non-Heating, Low Income Residential Non-Heating, Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large Low and High Load C&I, and Extra Large Low and High Load C&I.

IF_S Inventory Finance Cost as calculated in Item 4.0 below.

3.3 FT-2 Storage Demand Charge:

The FT-2 Storage Demand Charge (SDC_M) shall include all fixed costs related to the operations, maintenance, and delivery of storage, including, but not limited to, the supply-related portion of local production and storage costs ~~as determined in the most recent rate case proceeding~~, delivery of storage gas to the Company's Distribution System, Storage Inventory Financing Charges and requirements for purchased gas working capital. Any costs recovered through the application of the Storage Demand Charge shall be identified and explained fully in the annual filing.

The Storage Demand Charge Component is calculated for the FT-2 rate schedule as follows:

$$SDC_M = \frac{TFC_S + IF_S + WC_S}{MDQ_S \times 12}$$

Where:

SDC_M FT-2 Storage Demand Charge in \$/per Maximum Daily Quantity of Storage gas to be charged to Marketers.

TFC_S Total Storage Fixed Costs, equals all fixed costs of storage, including, but not limited to, the supply related portion of local production and storage costs, taxes on storage, any demand or fixed charges associated with storage or delivery of storage gas to the Company's Distribution System, and any demand or fixed pipeline reservation charges

GAS COST RECOVERY CLAUSE

designated by the Company as a peaking resource. The level of supply-related local production and storage costs shall be ~~as~~ determined annually as estimated by the Company in the most recent rate case proceeding.

IF _S	Inventory Finance Cost as calculated in <u>Item</u> 4.0 below.
MDQ _S	The total maximum daily quantity of storage gas in Dekatherms deliverable to the Company's Distribution System using the LNG facilities, storage resources, and pipeline contracts related to storage delivery.
WC _{FC}	Working Capital requirements associated with Supply Fixed Costs. See Item 5.0 for calculation.

4.0 INVENTORY FINANCING:

$$IF_S = (ASB_U + ASB_L) \times COC$$

Where:

IF _S	Inventory Finance Charges for storage
ASB _U	Average underground storage balance
ASB _L	Average LNG storage balance
COC	Weighted Pre-tax Cost of Capital, consisting of three components: Short-term Debt, Long-term Debt, and Common Equity. The Common Equity components shall reflect the rates approved in the most recent <u>general</u> rate case proceeding . The Short-term debt component shall be based on the Company's actual short-term borrowing rate for the twelve months ended March as presented in the Company's annual Distribution Adjustment Clause Filing.

5.0 WORKING CAPITAL REQUIREMENT:

$$WC_M = WCA_M \times [DL \div 365] \times COC$$

Where:

GAS COST RECOVERY CLAUSE

WC _M	Working Capital requirements of Supply Fixed (WC _{FC}) and, Storage Fixed (WC _{SFC}), Supply Variable (WC _{SV}), Storage Variable Product (WC _{SVC}) or Storage Variable Non-product (WC _{SVNC}) Cost Components.
WCA _M	Working Capital Allowed in the Supply Fixed, Storage Fixed, and Supply Variable, Storage Variable Product, or Storage Variable Non-product Cost component calculations.
DL COC	Days Lag approved in the most recent <u>general</u> rate case proceeding . Weighted Pre-tax Cost of Capital, consisting of three components: Short-term Debt, Long-term Debt, and Common Equity. The Common Equity components shall reflect the rates approved in the most recent <u>general</u> rate case proceeding . The Short-term debt component shall be based on the Company's actual short-term borrowing rate for the twelve months ended March as presented in the Company's annual Distribution Adjustment Clause (DAC) filing in support of the Earnings Sharing Mechanism (ESM). The long-term debt component will be based on the Company's actual long-term borrowing rate as presented in the Company's annual DAC filing.

6.0 DEFERRED GAS COST ACCOUNTS:

The Company shall maintain two (2) separate Deferred Gas Cost Accounts: (1) Fixed Costs and revenues and (2) Supply Variable Costs and revenues. Entries shall be made to each of these accounts at the end of each month as follows:

An amount equal to the allowable costs incurred less:

1. Gas Revenues collected adjusted for the RIGET and uncollectible percentage approved in the most recent general rate case ~~proceeding~~;
2. Credits to costs, including but not limited to GCR Deferred Responsibility surcharge/credits and Transitional Sales Service (TSS) surcharge revenues, and including
3. Monthly interest based on a monthly rate of the current Bank of America prime interest rate less 200 basis points (2%), multiplied by the arithmetic average of the account's beginning-of-the-month balance and the balance after entries 1. and 2. above.

GAS COST RECOVERY CLAUSE

7.0 REFUNDS:

Any refund associated with the Company's total gas cost for Sales customers shall be credited to the Deferred Cost Account.

8.0 WEIGHTED AVERAGE UPSTREAM PIPELINE TRANSPORTATION COST:

At the request of a marketer or the Division, the Company will provide within 21 days an estimate of the pipeline path costs for the next GCR year beginning November 1. The estimate will be based on the most recent GCR filing updated for current commodity pricing and other known changes which would significantly affect the factor. Concurrent with the annual GCR filing, the Company shall calculate the final weighted average cost of upstream pipeline transportation capacity. The cost shall be applicable to capacity release under the Transportation Terms and Conditions effective November 1 of each year or at such time as the PUC approves the rates.

9.0 DEFERRED GAS COST RESPONSIBILITY:

Under the Transportation Terms and Conditions, Section 6, Schedule C, Item 1.0, if a Customer who has been receiving firm sales service and elects to transfer to transportation service to purchase gas from a Marketer, the Customer is responsible for their portion of the deferred gas cost balance. The calculation of any under-recovered or over-recovered gas cost attributable to the Customer's prior service will be charged or credited to the Customer's account at the time transportation service is initiated.

9.1 Factor Calculations:

The calculation of the Customer's deferred gas cost balance consists of: (1) the prior period deferred gas cost reconciliation amount reflected in the Company's current Gas Charge; and (2) any incremental under-recovery or over-recovery of actual costs versus projected costs that accrue while the current Gas Charge is in effect.

The first component is calculated on the basis of the Company's Gas Charge filing with the PUC in accordance with the following formula:

$$\text{PPF} = \frac{\text{DAB}_B}{\text{Dt}_S}$$

GAS COST RECOVERY CLAUSE

Where:

PPF Prior Period Factor as a \$/Dt.

DAB_B Deferred Gas Cost Account Beginning Balance for the first month covered under the Gas Charge filing.

Dt_S Forecast of sales volumes for the period covered by GCC filing.

The second component is calculated on a quarterly basis and represents the additional deferral balance since the balance determined in the Company's last Gas Charge filing. The factor is calculated as follows:

$$\text{IDF} = \frac{\text{DQB}_E - \text{PDAB}_B}{\text{Dt}_a}$$

Where:

IDF Incremental Deferred Gas Cost Balance Factor as a \$/Dt.

DQB_E Actual Deferred Gas Cost Account Ending Balance for a quarter subsequent to the PPF.

PDAB_B Projected Deferred Gas Cost Account Ending Balance for the quarter subsequent to the PPF.

Dt_a Actual sales volumes for the quarter(s) subsequent to the PPF.

9.2 Application of Factors:

The customer's total Deferred Gas Cost Responsibility will equal the sum of the following:

- (1) The PPF times: (a) the Customer's prior GCR year's total Dt minus (b) the Customer's current year's Dt where the current GCR year's Dt reflects the period the customer has been billed the current Gas Charge; and
- (2) The IDF times the Customer's Dt during the period covered by the IDF.

DISTRIBUTION ADJUSTMENT CLAUSE

1.0 GENERAL

1.1 Purpose:

The purpose of the Distribution Adjustment Clause (“DAC”) is to establish procedures that allow the Company, subject to the jurisdiction of the PUC, to annually adjust its rates for firm sales and transportation in order to recover, credit, or reconcile the following:

- (1) the system pressure costs;
- (2) the difference between the approved AGT factor revenue collections and actual AGT factor revenue collections;
- ~~(3) the difference between the approved LIAP revenue collected through base rates for Large and Extra Large C&I customers and actual LIAP revenue collections for Large and Extra Large C&I customers;~~
- ~~(43)~~ the costs of the Infrastructure, Safety, and Reliability Plan;
- ~~(54)~~ the amortization of the most recent ten years of Environmental Response costs;
- ~~(65)~~ Pension costs and Post-retirement Benefits Other than Pensions expenses;
- ~~(7) the margins from on-system non-firm sales and non-firm transportation services that are above or below an established dollar amount;~~
- ~~(86)~~ to credit any Service Quality Performance penalties;
- ~~(97)~~ any over or under collections of revenue under the Revenue Decoupling mechanism;
- ~~(408)~~ the previous year DAC items;
- ~~(449)~~ any Earnings Sharing; and
- ~~(4210)~~ any ~~Arrearage Management~~ Residential Assistance costs.

Any costs recovered through the application of the Distribution Adjustment Charge shall be identified and explained fully in the annual Distribution Adjustment Charge filing.

1.2 Applicability:

The Distribution Adjustment Charge will be applied to sales and transportation volumes under each of the Company’s firm rate schedules.

The Company will make annual DAC filings and its annual Reconciliation filings based on actual costs and volumes available at the time of filing as well as forecasts of applicable costs and volumes through October of that year. With the exception of

DISTRIBUTION ADJUSTMENT CLAUSE

the Infrastructure, Safety and Reliability component described in ~~section-Item~~ 3.43.2, the Distribution Adjustment Charge shall become effective with consumption as of November 1 each year.

Unless otherwise notified by the PUC, the Company shall submit the Distribution Adjustment Charge filings no later than 90 days before they are scheduled to take effect, provided however that the Revenue Decoupling Adjustment component of the Distribution Adjustment Charge filing will be made July 1 annually. The Annual Reconciliation filing will be made by August 1 of each year.

2.0 DISTRIBUTION ADJUSTMENT CHARGE:

The Distribution Adjustment Charge will consist of an annual System Pressure factor, an Advanced Gas Technology factor, ~~a Low Income Assistance Programs factor~~, an Infrastructure, Safety, and Reliability factor, an Environmental Response Cost factor, a Pension Adjustment Mechanism factor, ~~a Non-firm On-System Margin Credit factor~~, a Service Quality Performance factor, a Revenue Decoupling Adjustment factor, and a Reconciliation of deferred account balance factor, an Earnings Sharing Mechanism factor, ~~a Low Income Discount Recovery Factor~~, and an Arrearage Management Adjustment Factor (~~"AMAF"~~). The Distribution Adjustment Charge is calculated as follows:

$$DAC = SP + AGT + \text{LIAP} + ISR + ERCF + PAF + \text{MC} + SQP + RDA + AMAF + R + ESM + \text{LIDRF}$$

Where:

DAC Distribution Adjustment Charge applicable to all firm throughput.

SP System Pressure factor. See Item 3.1 for calculation.

AGT Advanced Gas Technology factor. See Item 3.2 for calculation.

~~LIAP Low Income Assistance Programs factor. See Item 3.3 for calculation.~~

ISR Infrastructure, Safety, and Reliability factor. See Item 3.34 for calculation.

ERCF Environmental Response Cost Factor. See Item 3.45 for calculation.

PAF Pension Adjustment Factor. See Item 3.56 for calculation.

DISTRIBUTION ADJUSTMENT CLAUSE

~~MC On-system Margin Credits related to Non-Firm Dual-Fuel customer margins.
See Item 3.7 for calculation.~~

SQP Service Quality Performance Factor. See Item 3.68 for calculation.

RDA Revenue Decoupling Adjustment factor. See Item 3.79 for calculation.

~~AMAF Arrearage Management Adjustment Factor. See Item 3.8 for calculation.~~

~~LIDRF Low Income Discount Recovery Factor. See Item 3.9 for calculation.~~

R Reconciliation of deferred account balances as of October 31. See Item 4.0 for calculation.

ESM Earnings Sharing Mechanism Factor. See Item 5.0 for calculation.

~~AMAF Arrearage Management Adjustment Factor. See Item 3.10 for calculation.~~
The Distribution Adjustment Charge, excluding ~~the~~ RDA, shall be increased by the uncollectible expense percentage approved in the most recent general rate case ~~proceeding~~.

3.0 DISTRIBUTION ADJUSTMENT CALCULATIONS

3.1 System Pressure Factor:

The System Pressure factor shall be computed in a manner that identifies and includes all fixed and variable gas supply costs required on an annual basis to maintain pressure within the Company's distribution system and shall identify and consider all gas supply costs that are required to maintain pressure for all portions of the Company's distribution system utilizing a forecast of Liquefied Natural Gas (LNG) sendout comprised of the projected withdrawal of commodity costs, the projected inventory cost of LNG, demand costs and the average LNG inventory finance costs from the GCR filing for the November to October period based on the following formula:

$$SP = \frac{GCSP(WTC_{LNG} + INV_{LNG} + DM_{LNG} + INF_{LNG}) \times SP\%}{Dt_T}$$

Where:

DISTRIBUTION ADJUSTMENT CLAUSE

SP System Pressure Amount.

~~WTC_{LNG} Forecasted withdrawal commodity costs.~~

~~INV_{LNG} Forecasted inventory cost of LNG.~~

~~DM_{LNG} Forecasted demand costs. INF_{LNG} Forecasted inventory finance costs.~~

GCSP Forecasted Gas Costs associated with supply used to maintain system pressures, including both demand and commodity costs.

SP% Percent of ~~local storage supply~~ used to maintain system pressures, as established in the most recent general rate case or DAC proceeding.

Dt_T Forecasted annual firm throughput.

3.2 AGT Factor:

The Advanced Gas Technology factor ~~will be computed on an~~ shall be determined annually, or as otherwise approved by the PUC, based on an estimate of AGT grants to be disbursed during the upcoming year, adjust by any AGT grants from the prior year in excess of available funding or available funding in excess of AGT grants from the prior year, is utilizing the approved amount for the total of which is the eligible AGT Costs to be approved for recovery by the PUC for the prior twelve month period ended March 31, except for the first reconciliation period after the approval of Docket RIPUC 4323 which will be based on a stub period. The formula will be as follows:

$$AGT = \frac{AGT_B - AGT_{EMB}}{Dt_T}$$

Where:

AGT AGT Factor

~~AGT_B Approved AGT Costs budget~~

Dt_T Forecasted annual firm throughput in dekatherms

~~AGT_{EMB} AGT funding embedded in base rates, \$300,000~~

3.3 LIAP Factor:

DISTRIBUTION ADJUSTMENT CLAUSE

~~The Low Income Assistance factor shall be computed on an annual basis utilizing the approved funding for low income programs, such as Low Income Heating Assistance and Low Income Weatherization, for the prior twelve month period ended March 31 except for the first reconciliation period after the approval of Docket RIPUC 4323 which will be based on a stub period. The formula will be as follows:~~

$$\frac{LIAP_B - LIAP_{EMB}}{LIAP} = \frac{\quad}{Dt_T}$$

Where:

~~LIAP~~ ~~LIAP Factor~~

~~LIAP_B~~ ~~Approved low income program funding(s)~~
~~Dt_T~~ ~~Forecasted annual firm throughput~~

~~LIAP_{EMB}~~ ~~LIAP funding embedded in base rates, \$1,785,000; Consisting of \$1,585,000 of Low Income Heating Assistance and \$200,000 of Low Income Weatherization~~

3.3 Infrastructure, Safety and Reliability Plan:

3.4.13.3.1 Gas Infrastructure, Safety, and Reliability Plan Filing:

In compliance with R.I.G.L. Section 39-1-27.7.1, no later than January 1 of each year, the Company shall submit to the PUC a Gas Infrastructure, Safety, and Reliability Plan (Gas ISR Plan) for the upcoming fiscal year (April to March) for review and approval within 90 days. The Gas ISR Plan shall include the upcoming fiscal year's forecasted capital investment on its gas distribution system infrastructure and may include any other costs relating to maintaining safety and reliability that have been mutually agreed upon by the Division and the Company.

3.4.23.3.2 Infrastructure, Safety and Reliability Factor:

Effective each April 1, the Company shall recover through a change in Distribution Adjustment Charge rates the Cumulative Revenue Requirement on the Adjusted Cumulative Non-growth Capital spending as approved by the Commission-PUC in the Company's annual gas infrastructure, safety, and reliability filings less the amount included in rate base for base rate purposes. For purposes of this section, non-growth

DISTRIBUTION ADJUSTMENT CLAUSE

capital shall exclude general plant (FERC Accts 389 through 399). The Cumulative Revenue Requirement shall mean the return and taxes on year-end Adjusted Cumulative Non-growth Capital Spending, at a rate equal to the pre-tax weighted average cost of capital as approved by the ~~Commission~~ PUC in the most recent ~~distribution base~~ general rate ~~case~~ proceeding, plus the annual depreciation net of depreciation expense attributable to general plant that was approved by the ~~Commission~~ PUC in the Company's most recent ~~distribution general base~~ proceeding case adjusted, if appropriate, by later proceedings related to capital, plus the annual municipal property tax recovery mechanism ~~as approved in the Settlement Agreement in Docket RIPUC 4323~~. The Adjusted Cumulative Non-growth Capital Spending shall mean the cumulative actual non-growth capital investment recorded since ~~January 31, 2014~~ the end of the Company's rate year in its most recent general rate case, and reflecting any difference between Actual Non-Growth Investment and Forecasted Non-Growth Investment, for any period during which Forecasted Non-Growth Investment has not been reconciled to Actual Non-Growth Investment including included in rate base for base rate purposes, for the period April 1, 2011 through January 31, 2014, the end of the Company's rate year in its last general rate case ~~in docket RIPUC 4323~~. Cumulative Revenue Requirements will reflect Adjusted Cumulative Non-Growth Capital Spending as defined above plus the associated retirements, cost of removal, accumulated depreciation, and accumulated deferred taxes.

All accumulated Gas ISR investments will be eligible for inclusion in rate base recovery through new rates set in the next general base ~~base~~ rate case.

The Company shall allocate the Cumulative Revenue Requirements to its rate classes based on the rate base allocation approved by the PUC in the Company's most recent ~~base distribution~~ general rate ~~proceeding~~ case. Any other costs, including Operation and Maintenance expenses mutually agreed upon by the Division and the Company shall be allocated on a per unit basis.

3.4.33.3 Infrastructure, Safety and Reliability Factor: Reconciliation Mechanism:

The Company shall include an annual reconciliation mechanism associated with the ISR Factor designed to reconcile the actual Cumulative Revenue Requirements and any associated costs approved for recovery through this mechanism to the actual billed revenue for the prior fiscal year. As part of its annual DAC filing, the Company shall submit by August 1 a reconciliation factor (either positive or negative) related to the ISR Factor recoveries and actual Cumulative Revenue Requirements

DISTRIBUTION ADJUSTMENT CLAUSE

and any associated costs approved for recovery through this mechanism to take effect annually for the twelve months beginning November 1 each year.

3.53.4 Environmental Response Cost Factor (ERCF):

$$\text{ERCF} = \frac{\frac{\sum \text{ERC}_{\text{Yr}_x}}{10} - \text{ERC}_{\text{EMB}}}{\text{Dt}_T}$$

Where:

ERC Environmental Response Costs as defined in Section 1, Schedule B Definitions

$\sum \text{ERC}_{\text{Yr}_x}$ The sum of Environmental Response Costs, incurred in the most recent twelve month period ended March 31.
~~except for the first reconciliation period after the approval of Docket RIPUC 4323 which will be based on a stub period and in the prior nine years.~~

ERC_{EMB} Environmental Response Costs funding embedded in base rates, \$1,310,000.

Dt_T Forecasted annual firm throughput

In order to limit the bill impacts that could potentially result from the incurrence of environmental remediation costs, the ERC factor, calculated as described above, shall be limited to an increase of no more than \$0.10 per dekatherm in any annual DAC filing. If this limitation results in the Company recovering less than the amount that would otherwise be eligible for recovery in a particular year, then beginning on the date that the proposed ERC factor becomes effective, carrying costs shall accrue to the Company on the portion of the environmental remediation costs not included in the ERC factor as a result of this limitation. Such carrying costs shall accrue through the year in which such amount, together with accumulated carrying costs, are recovered from ratepayers. Any amounts so deferred shall be incorporated into the ERC factor in succeeding years consistent with the \$0.10 per dekatherm ERC factor annual increase limitation. Such carrying charges shall accrue at the Interest on Deferred Balance rate specified in Section 1, Schedule B of the Company's Definition section above.

DISTRIBUTION ADJUSTMENT CLAUSE

3.63.5 Pension Adjustment Factor:

The Pension Adjustment Factor shall recover or refund the prior fiscal year's reconciliation of the Company's actual Pension and Post-retirement Benefits Other Than Pension (PBOP) expenses to the Company's Pension and PBOP expense allowance included in distribution base rates, including interest at the rate of interest paid on customer deposits. The recoverable actual Pension and PBOP shall reflect expense recorded on the Company's books of account pursuant to the Financial Accounting Standards Board ("FASB") Accounting Standards Codification Topic 715, Compensation—Retirement Benefits, as amended in March 2017 in a FASB Accounting Standards Update (formerly Statement of Financial Accounting Standards ("SFAS") 87 and SFAS 106) associated with pension and PBOP. The PAF will be computed on an annual basis for the ~~nine month period ending March 31, 2013 and thereafter for each~~ twelve months ended March 31 and will be based on the difference in the Company's actual Pension and PBOP expense for the prior twelve month period ended March 31 and the distribution base rate allowance, plus carrying charges at the weighted average cost of capital on the cumulative five quarter average underfunding of the Pension and PBOP Minimum Funding Obligation for the fiscal year ended March 31. The Minimum Funding Obligation will be equal to the amount of Pension and PBOP costs collected from customers during the fiscal year, plus the amounts of Pension and PBOP costs capitalized during the year. The amount collected from customers during the fiscal year would include (1) Pension and PBOP allowance included in base rates, and (2) amounts collected or refunded through the PAF. For the purpose of determining its Minimum Funding Obligation and the carrying costs that apply to that obligation, the Company shall be permitted to combine the funding of pensions and PBOPs, thereby offsetting, any deficiencies in PBOPs funding with any excess pension funding, or conversely offsetting any deficiencies in pension funding with any excess PBOP funding. The Company will be required to accrue and defer carrying charges on only the net unfunded pension/PBOP amount.

3.7 — On-System Margin Credits:

~~Each year, the Company will calculate the total non-firm customer margins, exclusive of Rhode Island Gross Earnings Tax for the twelve month period ending each March 31 beginning March 31, 2014. If that total exceeds a target revenue of \$1,800,000, the On-System Margin Credit shall be positive. If the total non-firm margins, exclusive of Rhode Island Gross Earnings Tax, for the twelve month period ending March 31 are less than the target revenue of \$1,800,000, the On-System Margin Credit shall be negative. For the twelve month period ending March 31, 2013, the~~

DISTRIBUTION ADJUSTMENT CLAUSE

~~target will be prorated for the seven month period ending January 31, 2013 for the On System Margin target in effect during that period (\$2,816,000) and actual firm and non-firm dual fuel Customer margins, (exclusive of Rhode Island Gross Earnings Tax) during that period and for the two month period ending March 31, 2013 during which the \$1.8 million target is in effect and actual non-firm customer margins, exclusive of Rhode Island Gross Earning Tax, during that period.~~

~~The On System Margin Credit is calculated as follows:~~

$$\begin{array}{l} \text{NFCM} \text{ } \$1,800,000 \\ \text{MC} = \frac{\text{---}}{\text{---}} \\ \text{---} \text{ } D_{t_T} \end{array}$$

Where:

~~MC~~ — On System Margin Credit factor

~~NFCM~~ The non-firm customer margins exclusive of Rhode Island Gross Earnings Tax (GET) for the 12 months ending March 31.

~~D_{t_T}~~ — Forecasted annual firm throughput

~~If in any year the Company is required to calculate the total Non-Firm Customer margins, exclusive of GET, for a period less than a twelve month period, then the Company will prorate the target threshold based upon the monthly 2011 non-firm revenue distribution and if the total exceeds that prorated target threshold the Non-Firm On System Margin credit will be positive and if it is less than the prorated target the credit will be negative. In addition, if a non-firm customer who was active customer during calendar year 2011 migrates to firm service, the Company will reduce the margin threshold by the non-firm customer's actual 2011 calendar year usage multiplied by the applicable non-firm rate approved in RIPUC Docket 4323. Conversely, the Company will increase the margin threshold for firm customers who migrate to non-firm service based upon the customers most recent historical usage multiplied by the applicable non-firm service rate.~~

3.83.6 Service Quality Performance Factor:

The Service Quality Performance (SQP) Factor will be used for crediting to customers any penalties reflected in the Company's annual Service Quality Report.

DISTRIBUTION ADJUSTMENT CLAUSE

3.93.7 Revenue Decoupling Adjustment Factor:

The Revenue Decoupling Adjustment (RDA) Factor shall be a credit or surcharge determined for all Residential rate classes and Small and Medium C&I rate classes as the sum of the March 31 Revenue Per Customer deferral ending balances for each rate class divided by the forecasted total annual firm throughput for those rate classes. The March deferral ending balance for each rate class shall result from the monthly calculation of the variance difference between at the Target Revenue-per-Customer and the Actual Revenue-Per-Customer for the following periods: (1) the ten month period ending January 31, 2013, (2) the fourteen month period February 1, 2013—March 31, 2014 and (3) each twelve months period ending March 31 thereafter. The deferral balance will be calculated as follows:

$$RDAF = \frac{\sum_{RC} (AEB_{M-1} + DIFF_M + INT_M)}{Dt_{RC}}$$

Where:

RDAF Revenue Decoupling Adjustment Factor

\sum_{RC}

The sum of the March 31 Revenue per Customer deferral ending balances for each of the following rate classes: Residential Non-heat (including Low Income Residential Non-heat), Residential Heat (including Low Income Residential Heat), Small C&I, and Medium C&I.

AEB_{M-1} Account Ending Balance for prior month

VR_M $DIFF_M$ Current month Variance Difference

$$= (RPC_{TM} - RPC_{AM}) \times CUST_M$$

RPC_{TM}

For the period ending January 31, 2013, the Target Revenue per Customer will be based on targets established in Docket RIPUC 4206. Thereafter, Target Revenue-per-Customer will be based on class specific revenue per customer targets established in the most recent general rate case. The Target target Revenue for

DISTRIBUTION ADJUSTMENT CLAUSE

Low-Income classes will reflect non-discounted revenue. Low-income class revenue and customers will be included with non-discounted revenue and customers for the purposes of setting the target.

RPC_{AM} Actual Revenue-per-Customer for current month calculated as actual base revenues divided by number of customers in the current month. Revenue for Low-Income classes will reflect non-discounted revenues.

$CUST_M$ Number of customers in current month.

INT_M Interest on average monthly balance based on the Bank of America Prime minus 200 basis points.

$$= \frac{(AEB_{M-1} + VR_M) \times BA_M}{2}$$

BA_M Bank of America Prime minus 200 basis points

Dt_{RC} Forecasted annual firm throughput for the following rate classes: Residential Non-heat (including Low Income Residential Non-heat), Residential Heat (including Low Income Residential Heat), Small C&I, and Medium C&I.

3.103.8 Arrearage Management Adjustment Factor (AMAF):

In compliance with R.I.G.L. §39-2-1(d)(2), the Company shall surcharge customers allowable amounts forgiven through the Arrearage Management Plan (AMP) over the prior calendar year as described in Section 7, Schedule C, Item 9.0 through the AMAF ~~factor~~.

$$AMAF = \frac{AMPC}{Dt_T}$$

Where:

DISTRIBUTION ADJUSTMENT CLAUSE

AMPC Allowable arrearage management plan costs the Company may recover from firm ~~sales~~ customers in accordance with R.I.G.L. § 39-2-1(d)(2) and described in Section 7, Schedule C, Item 9.0.

Dt_T Forecasted annual firm throughput

3.9 Low Income Discount Recovery Factor (LIDRF):

The Low Income Discount Recovery Factor shall be determined annually based upon the total amount of low income discount applied to eligible customer bills. The low income discount percentages are as follows:

- Residential Assistance Non-Heating, Rate 11: 25% with an additional 5% for a total of 30% for those customers receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program.
- Residential Assistance Heating, Rate 13: 25% with an additional 5% for a total discount of 30% for those customers receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program.

$$\text{LIDRF} = \frac{\text{LIDC}}{\text{Dt}_T}$$

Where:

LIDC Annual low income discounts provided to eligible low income customers which the Company may recover from firm customers.

Dt_T Forecasted annual firm throughput excluding Rate 11 and Rate 13 forecasted annual throughput.

4.0 DEFERRED DISTRIBUTION ADJUSTMENT COST ACCOUNT:

The Distribution Adjustment Cost Account shall include annual reconciliation for the twelve month period for the revenues and costs for the System Pressure factor, Advanced Gas Technology factor, ~~LIAP factor~~, ISR factor, Environmental Response Costs factor, Pension Adjustment ~~Factor factor~~, ~~On System Margin Credit factor~~, SQP factor, RDA factor, ESM

DISTRIBUTION ADJUSTMENT CLAUSE

factor, ~~Arrearage Management Adjustment Factor~~ AMAF, LIDRF and a Previous Reconciliation factor, including a true-up for any prior year's forecasted revenues and costs. Base rate related items (~~LIAP factor~~, Advanced Gas Technology factor, Pension Adjustment factor and Environmental Response ~~cost~~ Cost factor) will be ~~only be~~ reconciled only for those non-Revenue Decoupling rate classes (Large and Extra Large high load and low load factor rate classes). For each reconciliation component, a monthly rate based on a monthly rate of the current Bank of America prime interest rate less 200 basis points (2%), multiplied by the arithmetic average of the account's beginning and ending balance shall also apply.

5.0 EARNINGS SHARING MECHANISM:

~~The annual Earnings Sharing Mechanism ("ESM") established in Docket No. 3401 will remain in place.~~ The Earnings Sharing Mechanism Credit ("ESMC") for FY 18 will be included with the September 1 DAC filing based on financial information for ~~the 9-month period ending March 31, 2013 and for each the~~ 12 months period ending March 31 ~~thereafter.~~ All subsequent ESCMC will be filed on May 1 and will reflect a twelve month period ending December 31. For purposes of calculating earnings to be shared, the Company will be allowed to include its 50% share of net merger synergies resulting from the National Grid/KeySpan transactions, or \$2,450,000. Calculation of the ESCMC is as follows:

$$\text{ESMC} = \frac{\text{ESMF}}{\text{Dt}_T}$$

Where:

ESMF Earnings Sharing Mechanism Fund is defined as ~~the customers' share of~~ earnings subject to sharing and will be based ~~on a return on equity of 10.5% for the seven month period ending January 31, 2013 and 9.5% for 2 month period ending March 31, 2013. Thereafter earnings subject to sharing will be based on a~~ the return on equity of 9.50% . For FY18, the aAnnual earnings over ~~this 9.5%~~ return on equity, up to and including 100 basis points, being shared 50% to customers and 50% to the Company. Any earnings more than 100 basis points in excess of ~~this the 9.5%~~ return on equity shall be shared 75% to customers and 25% to the Company. For all subsequent ESCMC, the annual earnings over 9.5% and less than 10.0% return on equity will be shared 50% to customers and 50% to Company. Annual earnings over 10.0% and less than 10.5% return on equity will be shared 75% to customers and 25% to Company. Annual earning exceeding 10.5% return on equity will be shared 90% to customers and 10% to Company.

DISTRIBUTION ADJUSTMENT CLAUSE

Dt_T Forecasted annual firm throughput

RESIDENTIAL NON-HEATING
RATE 10

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic non-heating purposes in individual private residential dwellings with six (6) or ~~less~~fewer units or in connection with condominium associations with gas supplied through one meter.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: ~~\$13.00~~\$14.00 per month

Distribution Charge: ~~\$0.4386~~\$0.5579 per Therm

September 1, 2019

Customer Charge: \$14.00 per month

Distribution Charge: \$0.5945 per Therm

September 1, 2020

Customer Charge: \$14.00 per month

Distribution Charge: \$0.6179 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

RESIDENTIAL NON-HEATING
RATE 10

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

LOW INCOME RESIDENTIAL NON-HEATING
RATE 11

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic non-heating purposes in individual private residential dwellings with six (6) or ~~less~~ fewer units or in connection with condominium associations with gas supplied through one meter. Eligible customers must meet both of the following criteria: A Customer will be eligible for this rate upon verification of the Customer's participation in the low income home energy assistance program or its successor program.

1. Must be the head of a household or principal wage earner.
2. Must be presently receiving supplemental Security Income from the Social Security Administration, be eligible for the low-income home energy assistance program, or one of the following from the appropriate Rhode Island agencies: Medicaid, Food Stamps, General Public Assistance, or Family Independence Program.

It is the responsibility of the customer to annually certify, by forms provided by the Company, the continued compliance with the foregoing provisions. Compliance with the foregoing qualifications will be verified annually with the State Office of Energy Resources.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: ~~\$11.70~~ \$14.00 per month

Distribution Charge: ~~\$0.3947~~ \$0.5579 per Therm

September 1, 2019

Customer Charge: \$14.00 per month

Distribution Charge: \$0.5945 per Therm

September 1, 2020

Customer Charge: \$14.00 per month

Distribution Charge: \$0.6179 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

LOW INCOME RESIDENTIAL NON-HEATING
RATE 11

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

11.0 LOW INCOME DISCOUNT:

The Customer's total bill for service as determined based upon the provisions above will be discounted by twenty-five (25) percent. Customers receiving benefits through the following programs will receive an additional discount of five (5) percent, totaling a total bill discount of thirty (30) percent: Medicaid, General Public Assistance, or Family Independence Program.

RESIDENTIAL HEATING
RATE 12

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic purposes in individual private residential dwellings with six (6) or ~~less~~fewer units or in connection with condominium associations with gas supplied through one meter where natural gas is the primary fuel used for space and/or central heating equipment.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: \$13.00~~14.00~~ per month
Peak Distribution Charge: \$0.5636 per Therm
Off Peak Distribution Charge: \$0.5049 per Therm

September 1, 2019

Customer Charge: \$14.00 per month
Peak Distribution Charge: \$0.5848 per Therm
Off Peak Distribution Charge: \$0.5239 per Therm

September 1, 2020

Customer Charge: \$14.00 per month
Peak Distribution Charge: \$0.5984 per Therm
Off Peak Distribution Charge: \$0.5361 per Therm

On Peak Period (November—April)

 First 125 Therms \$0.4672 per Therm
 Over 125 Therms \$0.3010 per Therm

Off Peak Period (May—October)

 First 30 Therms \$0.4672 per Therm
 Over 30 Therms \$0.3010 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

RESIDENTIAL HEATING
RATE 12

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

This application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

LOW INCOME RESIDENTIAL HEATING
RATE 13

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic purposes in individual private residential dwellings with six (6) or less units or in connection with condominium associations with gas supplied through one meter where natural gas is the primary fuel used for space and/or central heating equipment. Eligible customers must meet both of the following criteria: A Customer will be eligible for this rate upon verification of the Customer's participation in the low-income home energy assistance program or its successor program.

1. Must be head of a household or principal wage earner.
2. Must be presently receiving Supplemental Security Income from the Social Security Administration, be eligible for the low-income home energy assistance program, or one of the following from the appropriate Rhode Island agencies: Medicaid, Food Stamps, General Public Assistance, or Family Independence Program.

It is the responsibility of the customer to annually certify, by form provided by the Company, the continued compliance with the foregoing provisions.
Compliance with the foregoing qualifications will be verified annually with the State Office of Energy Resources.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: \$11.7014.00 per month
Peak Distribution Charge: \$0.5636 per Therm
Off Peak Distribution Charge: \$0.5049 per Therm

September 1, 2019

Customer Charge: \$14.00 per month
Peak Distribution Charge: \$0.5848 per Therm
Off Peak Distribution Charge: \$0.5239 per Therm

September 1, 2020

Customer Charge: \$14.00 per month
Peak Distribution Charge: \$0.5984 per Therm

LOW INCOME RESIDENTIAL HEATING
RATE 13

Off Peak Distribution Charge: \$0.5361 per Therm

On Peak Period (November — April)

First 125 Therms \$0.4205 per Therm

Over 125 Therms \$0.2709 per Therm

Off Peak Period (May — October)

First 30 Therms \$0.4205 per Therm

Over 30 Therms \$0.2709 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

LOW INCOME RESIDENTIAL HEATING
RATE 13

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

11.0 LOW INCOME DISCOUNT:

The Customer's total bill for service as determined based upon the provisions above will be discounted by twenty-five (25) percent. Customers receiving benefits through the following programs will receive an additional discount of five (5) percent, totaling a total bill discount of thirty (30) percent: Medicaid, General Public Assistance, or Family Independence Program.

C&I SMALL
RATE 21

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is equal to or less than 5,000 Therms as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule are only eligible for FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: _____ ~~\$22.00~~\$25.00 per month

Peak Distribution Charge: _____ \$0.4949 per Therm

Off Peak Distribution Charge: _____ \$0.4369 per Therm

September 1, 2019

Customer Charge: _____ \$25.00 per month

Peak Distribution Charge: _____ \$0.5152 per Therm

Off Peak Distribution Charge: _____ \$0.4548 per Therm

September 1, 2020

Customer Charge: _____ \$25.00 per month

Peak Distribution Charge: _____ \$0.5281 per Therm

Off Peak Distribution Charge: _____ \$0.4662 per Therm

On Peak Period (November – April)

_____ First 135 Therms _____ \$0.5431 per Therm

_____ Over 135 Therms _____ \$0.2242 per Therm

Off Peak Period (May – October)

_____ First 20 Therms _____ \$0.5431 per Therm

C&I SMALL
RATE 21

~~Over 20 Therms~~ ~~\$0.2242 per Therm~~

5.0 MINIMUM CHARGE:

Customer Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

10.0 ENERGY EFFICIENCY:

This application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I MEDIUM
RATE 22

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is greater than 5,000 Therms, but less than or equal to 35,000 Therms as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the ~~customer~~[Customer](#).

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule are only eligible for FT-2 transportation service.

4.0 RATES:

[September 1, 2018](#)

Customer Charge: ~~\$70.00~~[\\$85.00](#) per month
Demand Charge: ~~\$1.3000~~[\\$1.5000](#) per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~[Customer](#).
Distribution Charge: ~~\$0.1865~~[\\$0.2553](#) per Therm

[September 1, 2019](#)

[Customer Charge: \\$85.00 per month](#)
[Demand Charge: \\$1.5000 per Therm of customer's maximum average daily quantity \(MADQ\) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November](#)

C&I MEDIUM
RATE 22

through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.2682 per Therm

September 1, 2020

Customer Charge: \$85.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.2764 per Therm

5.0 MINIMUM CHARGE:

Customer Charge and Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

C&I MEDIUM
RATE 22

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I LARGE HIGH LOAD FACTOR USE
RATE 23

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is greater than 35,000 Therms, but less than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or greater than 31% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$175.00~~200.00 per month

Demand Charge: ~~\$1.8000~~2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.

Distribution Charge: ~~\$0.1007~~0.1664 per Therm

September 1, 2019

Customer Charge: \$200.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November

C&I LARGE HIGH LOAD FACTOR USE

RATE 23

through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.1744 per Therm

September 1, 2020

Customer Charge: \$200.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.1796 per Therm

5.0 MINIMUM CHARGE:

Customer Charge and Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

C&I LARGE HIGH LOAD FACTOR USE
RATE 23

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I EXTRA LARGE HIGH LOAD FACTOR USE
RATE 24

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is equal to or greater than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or greater than 31% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$425.00~~\$500.00 per month

Demand Charge: ~~\$1.8000~~\$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.

Distribution Charge: ~~\$0.0256~~\$0.0385 per Therm

September 1, 2019

Customer Charge: \$500.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November

C&I EXTRA LARGE HIGH LOAD FACTOR USE
RATE 24

through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0419 per Therm

September 1, 2020

Customer Charge: \$500.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0441 per Therm

5.0 MINIMUM CHARGE:

Customer Charge plus Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

C&I EXTRA LARGE HIGH LOAD FACTOR USE
RATE 24

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I LARGE LOW LOAD FACTOR USE
RATE 33

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is greater than 35,000 Therms, but less than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or less than 30% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the off-peak and annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$175.00~~200.00 per month

Demand Charge: ~~\$1.3000~~1.5000 per Therms of customer's highest average daily consumption from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.

Distribution Charge: ~~\$0.1727~~0.2493 per Therm

September 1, 2019

Customer Charge: \$200.00 per month

Demand Charge: \$1.5000 per Therms of customer's highest average daily consumption from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas

C&I LARGE LOW LOAD FACTOR USE
RATE 33

consumption shall be that agreed upon by the
Company and the Customer.

Distribution Charge: \$0.2608 per Therm

September 1, 2020

Customer Charge: \$200.00 per month

Demand Charge: \$1.5000 per Therms of customer's highest average
daily consumption from the most recent November
through April period based on historical billing data.
In the case of a new customer or a customer with new
gas applications, the November through April gas
consumption shall be that agreed upon by the
Company and the Customer.

Distribution Charge: \$0.2681 per Therm

5.0 MINIMUM CHARGE:

Customer Charge and Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

C&I LARGE LOW LOAD FACTOR USE
RATE 33

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I EXTRA LARGE LOW LOAD FACTOR USE
RATE 34

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is equal to or greater than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or less than 30% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$425.00~~500.00 per month

Demand Charge: ~~\$1.3000~~1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.

Distribution Charge: ~~\$0.0328~~0.0442 per Therm

September 1, 2019

Customer Charge: \$500.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November

C&I EXTRA LARGE LOW LOAD FACTOR USE
RATE 34

through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0488 per Therm

September 1, 2020

Customer Charge: \$500.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0517 per Therm

5.0 MINIMUM CHARGE:

Customer Charge plus Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

C&I EXTRA LARGE LOW LOAD FACTOR USE
RATE 34

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

NON-FIRM SALES (NFS) SERVICE

RATE 60

1.0 AVAILABILITY:

Non-firm sales service is grandfathered as of July 1, 2009 and will no longer be offered to any customer, except that any non-firm sales customer as of that date will be able to continue the service until such time that the non-firm sales customer decides to change to firm service or obtain non-firm transportation service and purchase natural gas from a ~~third party~~ Marketer. Such customers are non-residential customers with dual-fuel capability: (1) whose premises are located adjacent to the Company's gas distribution mains having adequate capacity to supply the customer's prospective gas requirements in addition to the requirements of other customers already receiving service from such distribution mains; (2) who uses gas for boiler load, process load, or cogeneration with a minimum combined hourly input of 100 Ccf/hour; and (3) who maintains adequate standby facilities for the use of an alternate fuel which may be substituted for gas when gas is not available under this ~~Tariff~~Schedule.

2.0 RATES:

Non-firm Sales (NFS) service rates shall be set for the upcoming month, no later than 10:30 a.m. ten (10) business days prior to the commencement of that month. The Customer must notify the Company by 9:00 a.m. two (2) business days prior to the commencement of that month of the intention to take NFS service, and must provide a reasonable estimate of natural gas expected to be used for the month.

Customer ~~charge~~Charges will be determined as follows:

1. For those Customers who can potentially consume more than 150,000 Therms per month:

- \$625 per month, per customer

2. For those Customers who can potentially consume more than 35,000 Therms, but less than 150,000 Therms per month:

- \$405 per month, per customer

3. For those Customers whose potential monthly consumption is less than 35,000 Therms per month:

- \$185 per month, per customer

NON-FIRM SALES (NFS) SERVICE

RATE 60

The Distribution Charge applicable to all gas delivered to a ~~non-firm-sales-NFS~~ service customer shall be based on the Customer's annual usage in accordance with the following:

$\leq 35,000$ therms ~~\$0.2206~~0.2235 per therm

35,001 to 150,000 therms and:

Off-peak usage $\leq 31\%$ ~~\$0.2147~~0.2175 per therm

Off-peak usage $> 31\%$ ~~\$0.1436~~0.1455 per therm

$> 150,000$ therms and:

Off-peak usage $\leq 31\%$ ~~\$0.0912~~0.0924 per therm

Off-peak usage $> 31\%$ ~~\$0.0733~~0.0743 per therm

The reference to 31% is ~~to~~ the percentage of gas usage from May through October compared to annual usage from September through August. In the case of an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer. The classification will be based on the higher of the most recent 12-months usage or the 12-months previous to that. This classification will be reviewed annually after the August billing period and any change will be reflected with the September bill.

The Company will provide the ~~customer~~Customer with an initial mid-month estimate of the ~~Commodity-commodity Charge-charge~~ based on 110% of the sum of the NYMEX closing price on the eleventh business day prior to the start of the month and a publicly available forward basis for gas supply delivered to the Northeastern US. The forward basis will be the Transco Zone 6 Basis Swap (based on the Platts IFERC basis swap obtained from the NYMEX), or a publicly traded forward basis for supply delivered to the Company's city gate (should one become available), or such other publicly available traded basis for supply delivered to the Northeastern U.S. should the Transco Zone 6 Basis Swap become unavailable. The Company will recalculate the ~~Commodity-commodity Charge-charge~~ based upon the NYMEX settled price and a publicly available forward basis for gas supply delivered to the Northeastern US. The Customer shall be charged the higher of the recalculated rate or the initial mid-month estimate.

3.0 MINIMUM CHARGE:

For delivery service, the minimum charge is the Customer Charge per month. Under no circumstances shall the NFS Commodity Charge be less than the cost of the incremental supply available to the Company for the month, adjusted for the Company's Fuel Allowance.

NON-FIRM SALES (NFS) SERVICE
RATE 60

4.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

54.0 NOTIFICATION OF INTERRUPTION/CURTAILMENT:

The Customer will curtail or discontinue service when, in the sole opinion of the Company, such curtailment or interruption is necessary in order for ~~it~~the Company to continue to supply the gas requirements of its firm customers at such time. The Company will attempt to give the Customer three (3) working days' notice of such curtailment, except in emergency situations, when at least one hour's notice shall be given.

65.0 FAILURE TO CURTAIL:

For any period that ~~a~~the Customer fails to curtail the use of gas as requested by the Company, the charge for gas commodity delivered to the Customer will be equal to the Gas Usage at a penalty of five (5) times the Daily Index. Such use of gas under these circumstances shall be considered an "unauthorized use" of gas.

In the event where the Company, in its sole discretion, grants the Customer an exemption from the curtailment, the use of gas under these circumstances shall be referred to as an "authorized use of gas." Authorized use of gas during a curtailment will be for a limited time period. The charge for gas commodity delivered to the Customer under these conditions will be the highest cost gas required to meet demand during the applicable curtailment period. Payments for this use, whether authorized or unauthorized, shall not preclude the Company from turning off the ~~customer's~~Customer's supply of gas in the event of the failure to interrupt, or curtail, the use thereof when requested to do so.

All gas delivered to the Customer during a curtailment, either "unauthorized" or "authorized," shall be subject to the Distribution Charges and Energy Efficiency Program Charge in effect at the time of such Gas Usage.

NON-FIRM SALES (NFS) SERVICE
RATE 60

7.0 METER TEST:

~~Users~~Customers will receive the results of periodic calibration tests performed by the Company on the meters installed on their premises. Meters will be deemed unacceptable if these tests show an error greater than +/-1%. Meters will also be deemed unacceptable, no matter what their error, if the results of three successive tests are consistently high or low. Meters will measure gas flow rates corrected to 60° F gas.

8.0 TELEMETERING:

Wireless communications or Telemetering~~telemetering~~ equipment is required for those customers who wish to avail themselves of this service, as identified in Section 1, Schedule A, Item 12.0.

98.0 NON-FIRM TRANSPORTATION SERVICE OPTION:

The Company will also offer, during the winter months, limited NFS and non-firm transportation (NFT) service for customers on a “best efforts” basis. If a Customer buying gas under this rate schedule opts to directly arrange for the acquisition of wellhead gas supplies, and the transportation of those wellhead gas supplies to the Company’s gate stations, then the Company will transport, subject to available capacity, such directly acquired gas to the Customer’s facilities. Rates and conditions for such transportation service are included in the Company’s Non-Firm Transportation (NFT) Service in Section 6, Schedule A of RIPUC NG 101.

109.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

110.0 ENERGY EFFICIENCY:

The application of the above rate to all gas delivered is subject to Energy Efficiency provisions in Section 1, Schedule C.

121.0 LIHEAP ENHANCEMENT:

NON-FIRM SALES (NFS) SERVICE
RATE 60

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

13.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is not subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

14.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is not subject to the Distribution Adjustment Clause in Section 3, Schedule A.

TRANSITION SALES SERVICE
TSS

1.0 AVAILABILITY:

Transitional Sales Service (TSS) shall apply to Customers subject to the Transportation Terms and Conditions. The Company's General Terms and Conditions will govern this Service to the extent not consistent herewith.

TSS is not available to Capacity Exempt Customers.

The Company reserves the right to restrict the availability of this service if the Company determines that the integrity of the distribution system is at risk.

2.0 GENERAL CONDITIONS:

TSS is provided by the Company to Customers switching from ~~supplier transportation~~ service to firm sales service. TSS is available to Customers who meet the requirements ~~of Section 5, Schedule H, Item 1.0 above~~, and (a) who terminate ~~supplier transportation~~ service, (b) who receive a termination notice from a designated ~~supplier~~ Marketer, or (c) for whom a designated ~~supplier~~ Marketer becomes ineligible to serve the Customer.

All Customers transferring to firm sales service from firm transportation service, either from FT-1 service or FT-2 service, and who have received an assignment of the Company's interstate pipeline capacity while on firm transportation service immediately prior to their transfer back to firm sales service, will be subject to the provisions of this rate schedule in addition to the provisions of the Company's applicable firm sales service rate schedules.

3.0 TERM:

For each Customer who transfers to firm sales service from FT-1 transportation service, TSS will be applicable to firm sales service provided to the Customer through the next April 30 after the Customer starts taking firm sales service or until the Customer enters into a contractual commitment with the Company to take firm sales service continuously for a period of not less than one year. After April 30, the Customer will receive firm sales service and will not be subject to the TSS surcharge defined below.

For each Customer transferring to firm sales service from FT-2 transportation service, TSS will be applicable to firm sales service provided to the Customer through the end of the Customer's first billing cycle subsequent to the next April 30 after the Customer starts taking firm sales service or until the Customer enters into a contractual commitment with the Company to take firm sales service continuously for a period of not less than one year. After

TRANSITION SALES SERVICE
TSS

the end of the first billing cycle after April 30, the Customer will receive firm sales service and will not be subject to the TSS surcharge defined below.

4.0 SURCHARGE:

Each Customer receiving TSS will be subject to a monthly surcharge during the term the Customer receives TSS, unless a Customer, prior to their return to the Company for gas supply, enters into a contractual commitment with the Company to take firm sales service continuously for a period of not less than one year. If such an agreement is executed, the Customer will not be subject to the TSS surcharge. The TSS surcharge is designed to charge a market-based price reflecting the cost of gas supplies in the marketplace at the time consumption is occurring for the incremental amount of gas that the Company must purchase over and above the quantities of gas procured for firm sales customers under the provisions of the Company's Gas Procurement Incentive Plan ("GPIP"). The surcharge will reflect any positive difference between the GPIP cost of gas for the month in which gas is supplied and a market-based gas price for the same month. This surcharge shall apply to all firm sales service consumption of Customers switching from firm transportation service subsequent to April 30 of each year, with the exception of those Customers committing to remain on firm sales service for a period of at least 12 months as described above.

4.1 Calculation:

The surcharge for Customers who switch to firm sales service from firm transportation service shall be computed as follows:

IF

$$\{ [(\text{NYMEX}_M - \text{GPIP}_M) (\text{GPIP}_{QM} \div D_{tM})] \} - R_{GCR} \text{ is } > 0,$$

THEN:

$$\text{TSS} = \{ [(\text{NYMEX}_M - \text{GPIP}_M) (\text{GPIP}_{QM} \div D_{tM})] \} - R_{GCR}$$

OTHERWISE:

$$\text{TSS} = 0$$

Where:

TSS Transitional Sales Service monthly surcharge.

NYMEX_M The NYMEX closing price for month M.

TRANSITION SALES SERVICE
TSS

$GPIP_M$	Average cost of gas purchased under the GPIP for month M.
$GPIP_{QM}$	The Total Quantity of GPIP purchases for month M.
Dt_M	Total forecasted sales for month M underlying the GPIP.
R_{GCR}	The per Dt Deferred Gas Cost Reconciliation reflected in the current GCR charge.

TSS surcharges will be calculated monthly. Supporting calculations for all components of the applicable surcharges will be posted on the Company's website by the second business day of each month. In addition, supporting workpapers shall be submitted to the PUC and the Division simultaneously with the posting on the Company's website.

5.0 STORAGE AND PEAKING:

FT-1 firm transportation service Customers eligible for TSS who transfer to firm sales service will be subject to a Storage and Peaking charge for recovery of Storage and Peaking costs. Such charge will be calculated at the time the FT-1 ~~customer~~Customer transfers to firm sales service based on the ~~customer's~~Customer's actual consumption as a FT-1 ~~transportation customer~~Customer since the most recent April 1, multiplied by the currently effective FT-2 Demand Charge provided in the Company's most recently approved GCR filing.

NON-FIRM TRANSPORTATION (NFT) SERVICE
RATE 61

1.0 AVAILABILITY:

For any non-residential customer with dual-fuel capability: (1) whose premises are located adjacent to the Company's gas distribution mains having adequate capacity to supply the Customer's prospective gas requirements in addition to the requirements of other customers already receiving service from such distribution mains; (2) who uses gas for boiler load, process load, or cogeneration with a minimum combined hourly input of 100 Ccf/hour; and (3) who maintains adequate standby facilities for the use of an alternate fuel which may be substituted for gas when gas transportation is not available under this ~~Tariff~~Schedule.

This rate is available to any Customer who has, without the assistance of the Company or the use of its facilities or dedicated pipeline capacity, arranged for the acquisition and transportation of gas supplies to the Company's gate stations, has executed a Transportation Service Application, has designated on such Application a Marketer as required under the Transportation Terms and Conditions in Section 6, Schedule C, and who meets the following additional criteria:

- A. The Customer must have telemetering equipment in place.
- B. The Customer agrees to discontinue service, when in the sole discretion of the Company, such discontinuance is necessary in order to continue to serve the needs of firm customers at such time. The Company will attempt to give three (3) working days' notice of such action except in the event of emergency, when at least one hour's notice will be given.

Any gas consumed during a requested discontinuance, whether authorized or unauthorized, shall be provided by the Company and not a third party supplier or Marketer of record.

2.0 RATE:

The Customer must notify the Company by 9:00 a.m. two (2) business days prior to the commencement of that month of any change in gas marketer.

Customer Charge will be determined as follows:

- 1. For those Customers who can potentially consume more than 150,000 Therms per month:

NON-FIRM TRANSPORTATION (NFT) SERVICE
RATE 61

- ~~\$715-625~~ per month, per customer.
2. For those Customers who can potentially consume more than 35,000 Therms, but less than 150,000 Therms per month:

- ~~\$485-405~~ per month, per customer

3. For those Customers whose potential monthly consumption is less than 35,000 Therms per month:

- ~~\$275-185~~ per month, per customer

Distribution Charge:

The Distribution Charge applicable to all gas delivered to a ~~non-firm transportation~~ NFT service Customer shall be based on the Customer's annual usage in accordance with the following:

≤ 35,000 therms ~~\$0.22060~~ 0.2235 per therm

35,001 to 150,000 therms and:

Off-peak usage ≤ 31% ~~\$0.21470~~ 0.2175 per therm

Off-peak usage > 31% ~~\$0.14360~~ 0.1455 per therm

> 150,000 therms and:

Off-peak usage ≤ 31% ~~\$0.09120~~ 0.0924 per therm

Off-peak usage > 31% ~~\$0.07330~~ 0.0743 per therm

The reference to 31% is ~~to~~ the percentage of gas usage from May through October compared to annual usage from September through August. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer. The classification will be based on the higher of the most recent 12-months usage or the 12-months previous to that. This classification will be reviewed annually after the August billing period and any change will be reflected with the September bill.

3.0 MINIMUM CHARGE:

For delivery service, the minimum charge is the Customer Charge per month.

NON-FIRM TRANSPORTATION (NFT) SERVICE
RATE 61

4.0 TRANSPORTATION TERMS AND CONDITIONS:

The Company's Transportation Terms and Conditions, Section 6, Schedule C, as in effect from time to time and where not inconsistent with any provisions hereof, are a part of this Schedule.

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any provisions hereof, are a part of this Schedule.

6.0 TELEMETERING EQUIPMENT:

Telemetry equipment is required. The customer may have access to the telemetry equipment for data gathering and transmission, as identified in Section 1, Schedule A, Item 12.0.

7.0 ~~NON-FIRM~~NFT CUSTOMER USE OF GAS:

A ~~Non-Firm~~NFT customer that elects to use gas from the Company for any reason shall receive Default Transportation Service and be charged the rate applicable to such service as set forth in the Transportation Terms and Conditions, Section 6, Schedule C, Item 2.04-0, for the first month of service and shall pay the Non-Firm unauthorized use rate as forth in the Transportation Terms and Conditions, Section 6, Schedule C, Item 1.05-0, for all additional months.

8.0 NOTIFICATION OF INTERRUPTION/CURTAILMENT:

The Customer will curtail or discontinue service when, in the sole opinion of the Company, such curtailment or interruption is necessary in order for it to continue to supply the gas requirements of its firm customers at such time. The Company will attempt to give the Customer three (3) working days' notice of such curtailment, except in emergency situations, when at least one hour's notice shall be given.

NON-FIRM TRANSPORTATION (NFT) SERVICE
RATE 61

9.0 FAILURE TO CURTAIL:

For any period that a Customer fails to curtail the use of gas as requested by the Company, the charge for gas commodity delivered to the Customer will be equal to the Gas Usage at a penalty of five (5) times the Daily Index. Such use of gas under these circumstances shall be considered an “unauthorized use” of gas.

In the event where the Company, in its sole discretion, grants the Customer an exemption from the curtailment, the use of gas under these circumstances shall be referred to as an “authorized use of gas.” Authorized use of gas during a curtailment will be for a limited time period. The charge for gas commodity delivered to the Customer under these conditions will be the highest cost gas required to meet demand during the applicable curtailment period. Payments for this use, whether authorized or unauthorized, shall not preclude the Company from turning off the ~~customer's~~ Customer's supply of gas in the event of the failure to interrupt, or curtail, the use thereof when requested to do so.

All gas delivered to the Customer during a curtailment, either “unauthorized” or “authorized”, shall be subject to the Distribution Charges and Energy Efficiency Program Charge in effect at the time of such Gas Usage.

10.0 GAS BALANCING NOMINATION/AGGREGATION:

Refer to the Transportation Terms and Conditions, Section 6, Schedule C.

11.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

12.0 ENERGY EFFICIENCY:

The application of the above rate to all gas delivered is subject to Energy Efficiency provisions in Section 1, Schedule C.

13.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

NON-FIRM TRANSPORTATION (NFT) SERVICE
RATE 61

14.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is not subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

15.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is not subject to the Distribution Adjustment Clause in Section 3, Schedule A.

FIRM TRANSPORTATION SERVICE

1.0 AVAILABILITY:

Firm Transportation Service is available to any Commercial and Industrial customer account who:

- (1) is classified as Small, Medium, Large, or Extra Large pursuant to Section 5, Schedule A, B, C, D, E, and F; and,
- (2) elects to purchase gas supplies from a ~~supplier other than the Company~~Marketer through the execution of a Transportation Service Application pursuant to the Transportation Terms and Conditions, Section 6, Schedule C.

2.0 CHARACTER OF SERVICE:

Firm Transportation Service provides for the transportation of gas supplies purchased ~~on-by~~ a customer's ~~behalf~~ from a ~~supplier other than the Company~~Marketer on a firm 365 days per year basis. Service is classified as either Firm Transportation Service FT-1 or Firm Transportation Service FT-2 as follows:

FT-1 This service provides firm transportation of customer-purchased gas supplies to customers electing to have Gas Usage recorded on a daily basis at the ~~customer's~~ Customer's Point of Delivery. This service is available only to Large and Extra Large Commercial and Industrial customers.

FT-2 This service provides firm transportation of customer-purchased gas supplies to customers without the requirement for recording daily Gas Usage at the ~~customer's~~ Customer's Point of Delivery. This service is available to all Commercial and Industrial customers.

Also refer to the Transportation Terms and Conditions, Section 6, Schedule C, Items 2.0 and 3.0 for additional information.

3.0 RATES:

Specific rates billable by the Company to the ~~customer~~Customer are those applicable under the ~~customer's~~Customer's service classification as provided for in Section 5, Schedules A, B, C, D, E, or F. For customers electing FT-1 Service, a one-time charge associated with the installation of telemetering equipment may also apply as provided for under the Transportation Terms and Conditions, Section 6, Schedule C, Item 2.02.0.

Rates associated with Firm Transportation Service which is billable to Marketers are those

FIRM TRANSPORTATION SERVICE

applicable under the Transportation Terms and Conditions, Section 6, Schedule C, as in effect from time to time.

4.0 TRANSPORTATION TERMS AND CONDITIONS:

The Transportation Terms and Conditions in Section 6, Schedule C, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of the Schedule.

5.0 GENERAL RULES AND REGULATIONS:

Firm Transportation Service will also be governed by the Company's General Terms and Conditions ~~of Service~~ to the extent not inconsistent herewith.

TRANSPORTATION TERMS AND CONDITIONS

Table of Contents

Item	Description	Sheet No.
1.00	General.....	2
1.01	Term of Service.....	2
1.02	Designation of Marketer	3
1.03	Nominations.....	5
1.04	Protection of System Operations	7
1.05	Unauthorized Use.....	8
1.06	Shipper and Transporting Pipeline Requirements	9
1.07	Capacity Release.....	9
1.08	Facilities.....	12
1.09	Quality.....	13
1.10	Possession of Gas.....	13
1.11	Provision of Future Taxes, Surcharges, Fees, etc.	13
1.12	Retention of Pipeline Fuel Adjustment.....	13
1.13	Limitations of Liability	13
1.14	Force Majeure	14
1.15	Electronic Data Interchange.....	14
2.00	FT-1 Transportation Service	14
2.01	Character of Service.....	14
2.02	Telemetry	14
2.03	Balancing	15
2.04	Default Transportation Service	17
3.00	FT-2 Transportation Service	19
3.01	Character of Service.....	19
3.02	Storage and Peaking Capacity	19
3.03	Nominations.....	22
3.04	Billing Imbalances	23
4.00	NFT Service	24
4.01	Character of Service.....	24
4.02	Nominations.....	25
4.03	Imbalances	25
4.04	Curtailments.....	25
5.00	Marketer Aggregation Service.....	26
5.01	Character of Service.....	26
5.02	Aggregation Pools.....	26
5.03	Marketer Qualifications	26
5.04	Intentionally Left Blank.....	29
5.05	Billing	29
6.00	Service Agreements.....	29

TRANSPORTATION TERMS AND CONDITIONS

1.0 GENERAL:

These terms and conditions apply to those Commercial and Industrial customers classified as Small, Medium, Large, Extra Large, or Non-firm who purchase gas supplies from sources other than the Company for transportation service by the Company pursuant to Section 5, Schedule A, B, C, D, E, and F, and Section 6, Schedule A, as well as to any Marketers designated to act on the customer's behalf pursuant to a Transportation Service Application and executing a Marketer Aggregation Pool Service Agreement. Any FT-1 customers classified as Medium at the time the access to FT-1 service for Medium customers was discontinued or any Customers reclassified as Medium based on their reduction in load will be grandfathered and allowed to continue receiving service under the FT-1 rate schedule. Transportation service will also be governed by the Company's General Terms and Conditions of Service to the extent not inconsistent herewith.

The Company reserves the right to restrict the availability of Transportation Service should the number of customers exceed the capability of the Company to reliably administer the service or if the integrity of the distribution system is put at risk.

If a Customer requesting service hereunder has been a sales service customer of the Company at the same service location within the preceding twelve month period, any under-recovered or over-recovered gas costs attributable to such prior service under the Gas Cost Recovery Clause in Section 2, Schedule A, Section 9.0 shall be determined and charged by the Customer or credited to the Customer's account.

1.01.0 TERM OF SERVICE:

1.01.1 FT-1 Transportation Service:

FT-1 Transportation Service will commence on the first day of a calendar month subject to satisfying the Company's Transportation Terms and Conditions and be for an initial term of up to one year to reflect a common anniversary of November 1. Service shall continue thereafter on a year-to-year basis, unless terminated by the Customer, Marketer or the Company, effective with the Customer's next billing cycle, upon at least thirty (30) days advance notice, either by written notice or the appropriate EDI transmission, to the Company. The Marketer shall be responsible for providing the Company with an executed Transportation Service Application for each new FT-1 customer account being added to its FT-1 Aggregation Pool no less than thirty (30) days prior to commencement of service. The Company's receipt of the Transportation Service Application initiates the thirty (30) day notice period. Existing FT-1 service customers may be switched to another Marketer by using an EDI enrollment transaction.

TRANSPORTATION TERMS AND CONDITIONS

1.01.2 FT-2 Transportation Service:

FT-2 Transportation Service will commence on the first day of a Customer's billing cycle subject to satisfying the Company's Transportation Terms and Conditions. Service shall continue thereafter on a year-to-year basis unless terminated by the Customer, Marketer, or the Company, effective with the Customer's next billing cycle, upon at least fifteen (15) days advance written notice to the Company. The Marketer shall be responsible for providing the Company with an EDI enrollment for each Customer being added to its FT-2 Aggregation Pool no less than fifteen (15) days prior to commencement of service.

1.01.3 Non-Firm Transportation (NFT) Service:

Customers classified as Non-Firm Transportation (NFT) will be able to commence transportation as of the first (1st) of any calendar month subject to meeting the nomination requirements established in Item 1.03 following and having submitted to the Company an executed Transportation Service Application.

A Customer's designation as NFS or NFT shall remain in effect until the Company is notified of a further change. Such notice is required by 9 a.m. two (2) business days before the start of the calendar month when such change is to take effect. Switching to or initiating transportation service mid-month is generally not allowed.

1.02.0 Designation Of Marketer:

1.02.1 Firm Transportation:

Customers wishing to switch Marketers will be allowed to do so at the start of a calendar month in the case of FT-1 Service, or at the start of a Customer's billing cycle in the case of FT-2 Service. For new FT-1 Service, the Customer and the new Marketer shall execute a new Transportation Service Application listing the new Marketer as their designated Marketer and forward that document to the Company for processing. For FT-2 Service, the Marketer will contact the Company through electronic data interchange (EDI) to initiate service with the customer account number being the validation. In the event of a dispute over the enrollment of a customer, the Marketer will be required to provide proof of authorization by the customer. This can be in the form of a signed agreement with the customer, audio recording of the customer's agreement/or authorization or an electronically recorded authorization. The Marketer is required to retain such proof for a minimum of two years or for the length of the service agreement, whichever is longer. The Company must receive the new Transportation Service Application or EDI transmittal at least thirty (30) days prior to the change in the case of FT-1 Service, and at least fifteen (15) days prior to the customer's meter read in the case of FT-2 Service. For an FT-

TRANSPORTATION TERMS AND CONDITIONS

1 Service customer without a capacity assignment from the Company, see Item 1.07 below, the Company must be notified of such change by 9 a.m. at least two (2) business days before the start of the calendar month. The Company will not accept a Transportation Service Application which designates a Marketer that has not executed an Aggregation Pool Service Agreement.

If the Company receives more than one Transportation Service Application for the same FT-1 customer account with different designations of Marketer, the Company will contact the Customer for clarification and confirmation.

The Company will notify the Marketer of record via an EDI drop transaction in the event that a customer account assigned to the Marketer's Aggregation Pool is terminated.

Marketer must provide the Company with (30) days' advance notice in the event that the Marketer terminates service to a Customer in its Aggregation Pool.

Customers not subject to Default Transportation Service in Item 2.04 below, may return to sales service with at least thirty (30) days' advance notice, subject to availability, in the Company's sole discretion, of adequate gas transmission, gas supply and/or gas storage capability, and subject to the Company's Transitional Sales Service Rate, Section 5 Schedule H, of the Commercial and Industrial Services.

These provisions for switching Marketers or returning to Sales Service do not excuse the performance of any contractual obligations between the customer and a Marketer, including the potential requirement of paying damages to the Marketer for a breach of any such contractual obligation.

1.02.2 Non-Firm Transportation:

Switching Marketers is allowed at the start of any calendar month with the provision that the Company receive the Customer's Transportation Service Application designating the effective Marketer by 9 a.m. at least two (2) business days before the start of the month for which the switch is effective.

These provisions for switching Marketers do not excuse the performance of any contractual obligations between the customer and a Marketer, including the potential requirement of paying damages to the Marketer for a breach of any such contractual obligation.

If the Company receives more than one Transportation Service Application for the same customer account with different designations of Marketer, the Company will

TRANSPORTATION TERMS AND CONDITIONS

contact the Customer for clarification and confirmation.

1.03.0 Nominations:

1.03.1 General:

Marketer shall provide notice via the Company's Electronic Bulletin Board (EBB) the required information relative to Shipper and Transporting Pipeline names and contract number(s) on which deliveries will be made and the specified quantity of gas that Marketer will deliver to the Point(s) of Receipt on each day of the calendar month. Marketer is required to have separate nomination names and contract numbers for each of Marketer's Aggregation Pools. Additional information may be required by the Company. The Company will host an annual post-winter meeting with all Suppliers to discuss any proposed changes to the transportation program and the related requirements.

1.03.2 Dispatch Communication:

All nomination information shall be communicated to the Company's Gas Control Supply Operations Department via the Company's EBB. Marketer shall be responsible for monitoring the EBB 24 hours per day, seven days per week for dispatch purposes. In the event that the Company is unable to contact a Marketer regarding any nomination or dispatch, the Company may take any action it deems necessary to maintain system integrity as otherwise outlined in the General Terms and Conditions.

1.03.3 Initial Nominations:

The Nomination terms for FT-1 and NFT Service for deliveries to commence service on the first day of any calendar month will be submitted to the Company not later than the initial nomination deadline of the upstream Transporting Pipeline(s) transporting gas for Marketer. Such nominations will specify the quantity to be scheduled on each day of the month. The nomination requirements for FT-2 Service are described in Item 3.03 below.

As a condition of confirming any nomination, Company may direct Marketer to have gas delivered to an alternate Point of Receipt on the same Transporting Pipeline. Upon receipt of such directions, Marketer will arrange with the Transporting Pipeline to have gas delivered to the Point of Receipt designated by Company. Such alternate point of Receipt will remain the Point of Receipt for Marketer's gas for the period stated by the Company in its instructions until Company directs Marketer otherwise.

TRANSPORTATION TERMS AND CONDITIONS

1.03.4 Subsequent Nominations:

After the first day of the calendar month, Marketer may alter its nomination, provided that the revised nomination for delivery on any day is submitted to Company's EBB in accordance with the NAESB inter-day nomination schedule. The Company will accept on a best-efforts basis, an intra-day nomination submitted to the company's EBB up until 8:00 AM of the end of the gas day.

1.03.5 Intra-Day Nominations:

For daily metered Aggregation Pools, the Company will accept and implement, on a best-efforts basis, an intra-day nomination submitted to the Company's EBB following NAESB time lines.

One (1) such nomination per gas day shall be accepted subject to confirmation by the Transporting Pipeline.

1.03.6 Scheduling of Service:

Company will attempt to confirm with Transporting Pipeline(s) that the nominated quantities equal the Scheduled Transportation Quantity. If such nomination is confirmed, the Company will schedule said quantities to the Marketer at the designated Point of Receipt(s).

If Marketer is purchasing gas at the Company's city gate, they are responsible for identifying the original delivering contract number, Shipper and any additional title transfers.

If Marketer's nominations on the Company's Electronic Bulletin Board are not consistent with nominations on Transporting Pipeline, then the smaller of the two nominations shall prevail, and all associated balancing and penalty assessments shall be based on the smaller nomination.

TRANSPORTATION TERMS AND CONDITIONS

1.04.0 Protection Of System Operations:

1.04.1 Company Operational Flow Order (OFO):

Service hereunder may be limited as provided in the Company's General Terms and Conditions. Further, in the event that the Company determines in its sole judgment that it must take prompt action in order to maintain system integrity or to ensure Company's continued ability to provide service to its firm customers, the Company may declare a Critical Day or issue an OFO. In addition to the OFOs listed below, the Company shall have the right to issue any other OFO reasonably intended to serve the above stated purpose. The Company may take any one or more of the following actions:

- (1) declare a Critical Day which would require Marketer to fully utilize upstream capacity that it received from Company through Capacity Release; and require Marketer to fully schedule storage resources allocated as part of FT-2 Service, i.e., up to the MDQ-U, prior to relying on peaking resources to the extent they are needed to meet their customer's demands;
- (2) take any actions that are within Company's operational capability to reduce or eliminate Marketer or Aggregation Pool excess receipts; and
- (3) take any actions that are within Company's operational capability to reduce or eliminate Marketer or Aggregation Pool excess takes.

When the Company issues an Operational Flow Order it will issue a notice to Marketers and state in the notice the balancing tolerances that will be in effect and, to the extent practicable, provide information on the cause and expected duration of the OFO. In addition, where the Company's need to issue an OFO is the result of its receipt of a notice of any kind from any of its pipeline transportation, storage, or peaking service providers, the Company will include that information in the notice and, to the extent possible, coordinate the duration and terms of its OFO with those of the service provider. Such an attempt to coordinate its OFO with those of its service providers will be based on the Company's sole discretion and such coordination will not limit the Company's ability to impose different terms or to continue or terminate its OFO at a time different from its service provider(s).

1.04.2 Pipeline Operational Flow Order:

If, at any time, an immediate upstream pipeline issues an order changing the requirements at the Point(s) of Receipt, then Company may so notify Marketer and direct Marketer to modify requirements at the Point(s) of Receipt to the extent necessary for Company to comply with the pipeline's order. Marketer will be

TRANSPORTATION TERMS AND CONDITIONS

responsible for coordinating with their customers regarding any necessary change to Customer's quantity of Gas Usage.

1.04.3 Marketer Responsibility:

In the event Company takes action to alleviate excess imbalances it will nonetheless remain the obligation of Marketer to make such further adjustments to nominations, both to Company, Shipper, and to Transporting Pipeline, during the remainder of the month to resolve accumulated imbalances or to account for subsequent changes in actual deliveries. Company's exercise of its authority under this section will have no effect on Marketer's liability for unauthorized overrun or imbalance penalties that apply to Marketer under this tariff or any similar charge, including scheduling penalties, imposed by any upstream Transporting Pipeline(s).

An operational flow order may be issued by the Company as a blanket order to all transportation customers, or to individual Marketer's Aggregation Pools, whose actions are determined by the Company to jeopardize system integrity.

For Critical Days or OFO's aggravated by under-delivery, the Marketer will be charged a penalty of 5 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceed 102% of the Marketer's aggregate actual receipts on the Transporting Pipeline at the Point of Receipt. The Marketer will be charged a penalty of 0.1 times the Daily Index for the differences between said receipts and said usage that exceed 20% of said receipts $[(Receipts - Usage) > (20\% \times Receipts)]$.

For Critical Days or OFO's aggravated by over-delivery, the Marketer will be charged a penalty of 0.1 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceed 120% of the Marketer's aggregate actual receipts on the Transporting Pipeline at the Point of Receipt. The Marketer will be charged a penalty of 5 times the Daily Index for the differences between said receipts and said usage that exceed 2% of said receipts $[(Receipts - Usage) > (2\% \times Receipts)]$.

1.05.0 Unauthorized Use:

In the event the Company provides a Marketer with as much notice as Company deems practicable of an Operational Flow Order per Item 1.04.0 or other curtailment of service and thereby reduces the Scheduled Transportation Quantity for delivery, the total Gas Usage by the Customer may not exceed the revised Scheduled Transportation Quantity. If, on any Gas Day, after notice of curtailment, the quantity of gas taken by Marketer's Customers in an Aggregation Pool, exclusive of NFT customers whose use under a curtailment is covered in Item 4.04 below, exceeds Marketer's Scheduled Transportation Quantity as so revised for

TRANSPORTATION TERMS AND CONDITIONS

the Aggregation Pool, and the Company has not authorized such excess quantity, then all such Gas Usage constitutes Unauthorized Use and is subject to an overrun penalty for each Dekatherm not delivered of five (5) times the Daily Index. Such charges will be billed to the Marketer's account.

1.06.0 Shipper And Transporting Pipeline Requirements:

Marketers must deliver a minimum of forty percent (40%) of total daily pipeline receipts (including all of the Marketer's Aggregation Pools serving both FT-1 and FT-2 customers) on each of the upstream pipelines: Algonquin Gas Transmission ("Algonquin") and Tennessee Gas Pipeline ("Tennessee"). The remaining twenty percent (20%) of total daily pipeline receipts (including all of the Marketer's Aggregation Pools serving both FT-1 and FT-2 customers) may be delivered on either or both Algonquin or Tennessee.

Marketer warrants with respect to each Aggregation Pool that it has entered into the necessary agreements for the purchase and delivery of a gas supply to the Point of Receipt which it wants Company to transport and that it has entered into the necessary transportation agreements for the delivery of gas supply to the Point of Receipt. Marketer acknowledges that it must arrange for the delivery of Actual Transportation Quantities to the Company sufficient to include both the Scheduled Transportation Quantities and the applicable Company Fuel Adjustments.

In addition, Marketer warrants that at the time of delivery of its gas supply to the Point of Receipt, Marketer shall have good title to such gas, free of all liens, encumbrances and claims whatsoever. Marketer shall indemnify the Company and save it harmless from all suits, actions, debts, accounts, damage, costs, losses and expenses arising from or out of any adverse legal claims of third parties to or against said gas supply.

1.07.0 Capacity Release:

Each Marketer serving any Customer migrating from (i) Firm Sales Service to FT-1 or FT-2 Transportation Service or (ii) another Marketer's Aggregation Pool where they were previously assigned pipeline capacity by the Company, will be required to accept, for each such Customer account, an assignment of a portion of Company's firm interstate pipeline transportation capacity at maximum rates for an initial term of up to one year.

The Company shall determine the quantity to be released based on the customer's calculated Peak Day Use and load factor rate class. The Company will separately calculate assignment percentages for high load factor rate classes and low load factor rate classes eligible for transportation for pipeline, storage and peaking. It will then multiply the pipeline percentage applicable to the Customer's rate class times the Customer's Peak Day Use to determine the amount of capacity to be assigned to the Marketer. The pipeline, storage and peaking allocation percentages will then be provided in the Company's annual Gas Cost

TRANSPORTATION TERMS AND CONDITIONS

Recovery filing.

The Company will provide Marketers with the calculated base and thermal factors used to estimate each customer's peak day use. The factors are provided based on the results of the Company's application of the specific methodology in this tariff and certain historical data. Marketers may not assume that use of the factors will yield correct estimates of any customer's use for any future period or that the capacity provided as a result of the calculation will meet the customer's requirements under all conditions.

The quantity of capacity shall be set forth in the confirmation materials provided to the Marketer. For all Customers classified as Small, Medium, Large, or Extra-Large, this quantity will be reviewed annually against the Customer's most recent usage patterns. Any change in Customer's required capacity will be reflected in a revised capacity release with the Marketer for effect on the following November 1. In the event that a Marketer stops delivering gas on behalf of an existing capacity exempt customer, the customer will be prohibited from taking firm Company sales service. Such customers will receive Default Transportation Service as described in Item 2.04.0 below.

Marketer shall be required to execute a Capacity Assignment Agreement at the time a Marketer establishes an Aggregation Pool or any other instruments reasonably required by Company or interstate pipeline necessary to effectuate such assignment. Marketer is responsible for utilizing and paying for the assigned capacity consistent with the terms and conditions of the interstate pipeline's tariffs and this tariff. Marketer is responsible for payment of all upstream pipeline charges associated with the assigned firm transportation capacity, including but not limited to demand and commodity charges, shrinkage, GRI charges, cash outs, transition costs, pipeline overrun charges, annual change adjustments and all other applicable charges. These charges will be billed directly to the Marketer by the interstate pipeline.

All Capacity Assignments for FT-1 Transportation Service will be effective with the commencement of service. Capacity Assignments for FT-2 Customers will be effective the first of the upcoming month for Transportation Service Applications received prior to the tenth. For FT-2 Service, EDI enrollments received on or after the tenth of the month, the capacity release will not be effective until the first of the month subsequent to the upcoming month.

Capacity Assignments will be effective for an initial term of up to one year through the following November 1. Capacity Assignments shall be reviewed each November 1 and be subject to annual adjustment as described above. The new capacity assignment percentages, along with the storage maximum daily quantities and maximum storage quantities in section 3.02.2, will be available on the Company's EBB. All releases hereunder will be subject to recall under the following conditions: (1) when required to preserve the integrity of the Company's facilities and service; (2) at the Company's option, whenever the Marketer fails

TRANSPORTATION TERMS AND CONDITIONS

to deliver gas in an amount equal to the Scheduled Transportation Quantity; and (3) any other conditions set forth in the capacity release transaction between the Marketer and the Company.

The Company shall assess a surcharge/credit to Marketers based on the difference between the charges of the upstream pipeline transportation capacity and the weighted average of the Company's upstream pipeline transportation capacity charges as calculated by the Company. To the extent that the charges of such released pipeline capacity are greater than the weighted average charges, the Marketer shall receive credit for such difference in charges based on the total quantity of capacity released by the Company to the Marketer. The per Dt charge is calculated by subtracting the charge per Dt for the released pipeline capacity from the Company's weighted average Upstream Transportation charges as identified in the Company's annual Gas Cost Recovery Filing. To the extent that the cost of such released pipeline capacity is less than the weighted average cost, the Marketer shall be surcharged for such difference.

During the calendar month of September, each Marketer will be required to submit a new Capacity Assignment Agreement indicating pipeline capacity path preferences based on the available paths identified in the Company's annual Gas Cost Recovery Filing. Any changes from the Marketer's previous election will be effective November 1 in conjunction with the updating of customer capacity quantities described above.

Each Marketer's capacity assignment associated with Customers in an aggregation pool shall be reviewed on a monthly basis prior to the tenth (10th) calendar day of the month, and adjusted to reflect any net changes resulting from the addition and deletion of customers to the pool.

1.07.1 Capacity Exemption for New Firm Loads:

New Customers requesting firm service that are classified as Large or Extra-Large and electing FT-1 transportation service will not be required to take assignment of the Company's capacity resources as described in 1.07.0 above and must notify the Company in writing of its intent to be Capacity Exempt. The New Customer must also initiate gas supply service from a Marketer within 60 days after the start of distribution service. In the event that the New Customer does not obtain a Marketer within 60 days of the commencement of distribution service, the Customer will be prohibited from receiving Company-supplied firm sales service and will receive and be billed for Default Transportation Service as described below in Item 2.04.0. The consumption of such Customers may be subject to annual review and confirmation by the Company. Customers who fail to meet the minimum requirement for the Large classification shall be required to take assignment of the Company's capacity resources after no less than 60 days' notice. Marketers for such customers may be responsible for obtaining citygate capacity at a specific citygate on the Company's

TRANSPORTATION TERMS AND CONDITIONS

system as determined by the Company. Such determination will be based on the customer's location, load characteristics and distribution system requirements.

In the event that a Marketer stops delivering gas on behalf of a customer without Company assigned pipeline capacity, the customer will be prohibited from taking firm Company sales service. Such customers shall receive and be billed for Default Transportation Service as described in Item 2.04.0 below.

1.07.2 Capacity Exemption for Non-Firm Customers Converting to Firm Service:

Non-Firm Sales and Non-Firm Transportation Customers classified as Large or Extra-Large who have been approved by the Company to receive firm distribution service and have elected FT-1 transportation service must, no later than 90 days' notice before the commencement of distribution service, either (i) request in writing a Capacity Assignment from the Company, or (ii) notify the Company in writing of its intent to retain its Capacity Exempt status. In the event that a Customer who has requested to retain its Capacity Exempt status but does not have a Marketer at the time the Customer begins receiving firm distribution service, the Customer will be prohibited from taking Company-supplied firm sales service and will receive and be billed for Default Transportation Service as described below in Item 2.04.0. The consumption of such Customers may be subject to annual review and confirmation by the Company. To qualify for Capacity Exempt status, Marketers for such Customers may be responsible for obtaining citygate capacity at a specific citygate on the Company's system as determined by the Company. Such determination will be based on the Customer's location, load characteristics, and distribution system requirements. For those Non-Firm Customers converting to firm distribution service and requesting an assignment of the Company's pipeline capacity, the Company must respond in writing within 30 days regarding the availability of pipeline capacity. If the Company is not able to provide a capacity assignment, the Customer will retain its Capacity Exempt status and will be prohibited from taking Company-supplied firm sales service and will receive and be billed for Default Transportation Service as described below in Item 2.04.0.

In the event that a Marketer stops delivering gas on behalf of a Customer who does not have an assignment of the Company's pipeline capacity, the Customer will be prohibited from taking Company-supplied firm sales service. If the Customer is unable to secure a gas supply from a Marketer, the customer will receive and be billed for Default Transportation Service as described below in Item 2.04.0.

1.08.0 Facilities:

The Company shall own, operate and maintain, at its expense, its gas distribution facilities to

TRANSPORTATION TERMS AND CONDITIONS

the Point of Delivery. The Customer shall furnish, maintain and operate the facilities required between Company's Point of Delivery and the Customer's equipment.

1.9.0 Quality:

Marketer is responsible for insuring that all gas received, transported and delivered hereunder to the Point of Receipt meets the quality specifications and standards outlined in the General Terms and Conditions of the Transporting Pipeline's FERC Gas Tariff.

1.10.0 Possession of Gas:

Company shall be deemed to be in control and possession of transportation gas to be delivered in accordance with this service from receipt at the Point(s) of Receipt until it shall have been delivered to Customer at the Point of Delivery. Marketer shall be deemed to be in possession and control of the gas prior to such receipt by the Company and Customer shall be deemed to be in control and possession of transportation gas after such delivery by the Company to the Point of Delivery. Company shall have no responsibility with respect to such gas before it passes the Point of Receipt or after it passes such Point of Delivery or on account of anything which may be done, happen or arise with respect to such gas after Point of Delivery.

1.11.0 Provision of Future Taxes, Surcharges Fees, Etc.:

In the event a tax of any kind is imposed or removed by any government authority upon the sale or transportation of gas or upon the gross revenues derived therefrom (exclusive, however, of taxes based on Company's net income), the rate for service to Customer and/or Marketer, as the Company deems appropriate, shall be adjusted by an amount equal to or otherwise properly reflecting said tax. Similarly, the effective rate for service hereunder shall be adjusted to reflect any refund or imposition of any surcharges or penalties applicable to service hereunder which are imposed or authorized by any governmental authority.

1.12.0 Retention of Pipeline Fuel Adjustment:

The Company shall retain in kind, from the quantities of gas actually delivered to the Point(s) of Receipt for Marketers' accounts, the amount thereof equal to the applicable Company Fuel Allowance. Such Company Fuel Allowance shall be calculated by the Company based upon an average of the Company's most recent five (5) years' experience, fuel loss and unaccounted for or similar quantity based adjustments.

1.13.0 Limitations of Liability:

The liability of the Company shall be limited in accordance with the provisions of the

TRANSPORTATION TERMS AND CONDITIONS

Company's General Terms and Conditions.

1.14.0 Force Majeure:

Neither Company nor Marketer shall be liable to the other or to Customer for delays or interruptions in performing their respective obligations hereunder arising from any acts, delays or failure to act on the part of, or compliance by Marketer or Company with any operating standard imposed by any governmental authority, or by reason of an act of God, accident or disruption, including without limit, strikes or equipment failures, or any other reason beyond Marketer's or Company's control, provided, however, in the event of an occurrence of one or more of the foregoing events, reasonable diligence shall be used to overcome such event. The party claiming force majeure shall, on request, provide the other party with a detailed written explanation thereof, and of the remedy being undertaken.

1.15.0 Electronic Data Interchange (EDI):

The Company will require use of EDI for all transactions associated with account administration, usage and billing, and payments for the FT-2 service. The transactions requiring EDI communication are enrollments, drops, adjustments and historical usage. EDI will also be available for requesting historical usage, switching and drops for FT-1 accounts. The detail information on EDI processing is available to Marketers on request. All Marketer EDI transaction sets will be tested prior to operational implementation.

2.0 FT-1 TRANSPORTATION SERVICE:

2.01.0 Character of Service:

This service provides firm, 365 day transportation of Customer purchased gas supplies to customers electing to have Gas Usage recorded on a daily basis at the Point of Delivery. The Customer shall identify on the Transportation Service Application a Marketer that it has designated to perform initial and subsequent nominations, to receive scheduling and other notices from the Company, and to do balancing. Such Marketer shall assign Customer to an Aggregation Pool with other Customers electing FT-1 or NFT service or establish a one-customer Aggregation Pool and execute an appropriate Marketer Aggregation Pool Service Agreement. Specific Marketer requirements and obligations are described in Item 5.0 below.

2.02.0 Telemetering:

For purposes of FT-1 transportation service and NFT service, the Company will provide equipment at the Customer's facility which will allow for daily wireless readings for the purpose of the measuring Gas Usage at the Customer's Delivery Point. The Company will install, own, and maintain the equipment in service and the Customer shall be responsible

TRANSPORTATION TERMS AND CONDITIONS

for the initial lump sum fee as identified in Section 1, Schedule A, Item 12.0. The Company will attempt to read the meters daily unless the delay is caused by the wireless service provider. This service requires a data plan from a telecommunications provider, which will be under the Company's name, with the Customer being responsible for the cost as identified in Section 1, Schedule A, Item 12.0. The Company will waive the initial lump sum fee if the Company requests an existing FT-1 Customer and NFT customer who are currently being served with telemetering equipment to switch to a wireless service. The Company will provide new requests for FT-1 transportation service and NFT service using wireless readings. At the Company's discretion in situations where wireless readings are not feasible due to technical or other logistical reason, The-the Company will provide at the Customer's expense, at the Point of Delivery to the Customer, a device that the Company will attach to its metering equipment for the purpose of monitoring the Gas Usage. The Customer shall be responsible to supply a dedicated electrical supply and a telephone line at a location acceptable to Company and capable of transmitting information collected from the monitoring device to the Company's computer system. The Customer shall be responsible for the maintenance and service of the telephone line. Should a dedicated phone line be required, it is the responsibility of the Customer to schedule the installation, to notify Company when such installation has been completed, and the Customer is responsible for any associated charges. FT-1 and NFT transportation service shall not commence until the telemetering equipment is in place and operational.

2.03.0 Balancing:

FT-1 and NFT Service is subject to both Daily and Monthly balancing provisions. It will be the Marketer's responsibility to provide accurate and timely nominations of quantities proposed to be received and delivered by Company under this service and to maintain as nearly as possible, equality between the Gas Usage and the Actual Transportation Quantity. Marketer shall be solely responsible for securing faithful performance by Shipper and Transporting Pipeline, and the Company shall not be responsible as a result of any failure of Shipper or Transporting Pipeline to perform. Charges and Penalties associated with FT-1 and NFT balancing are billed to the Marketer.

2.03.1 Daily Imbalances:

The Marketer must maintain a balance between daily receipts and daily usage within the following tolerances:

Off-Peak Season: The difference between the Marketer's Aggregation Pool actual receipts and the aggregated gas usage of customers in the Aggregation Pool shall be within 15% of said receipts. The Marketer shall be charged a penalty of 0.1 times the Daily Index for all differences not within the 15% tolerance.

TRANSPORTATION TERMS AND CONDITIONS

Peak Season: The difference between the Marketer's Aggregation Pool actual receipts and the aggregated gas usage of customers in the Aggregation Pool shall be within 10% of said receipts. The Marketer shall be charged a penalty of 0.5 times the Daily Index for all differences not within the 10% tolerance.

Critical Day(s): The Company will determine if the Critical Day will be aggravated by an under-delivery or an over-delivery, and so notify the Marketer when a Critical Day is declared pursuant to Item 1.05 above.

If the Marketer does not deliver gas on the transporting pipelines as required in Item 1.06.0 above, the Company may charge the Marketer a penalty of 0.5 times the Daily Index for all differences less than the forty (40) percent minimum requirement on each transporting pipeline.

If the Marketer has an accumulated imbalance within a month, the Marketer may nominate to reconcile such imbalance, subject to the Company's approval, which approval shall not be unreasonably withheld.

2.03.2 Monthly Imbalances:

For each Aggregation Pool, the Marketer must maintain total Actual Transportation Quantities within a reasonable tolerance of total monthly Gas Usage. Any differences between total Monthly Transportation Quantities for an Aggregation Pool and the aggregated Gas Usage of Customers in the Aggregation Pool, expressed as a percentage of total Monthly Transportation Quantities will be cashed out according to the following schedule:

<u>Imbalance Tier</u>	<u>Over-deliveries</u>	<u>Under-deliveries</u>
0% ≤ 5%	The average of the Daily Indices for the relevant Month	The highest average of seven consecutive Daily Indices for the relevant Month
> 5% ≤ 10%	0.85 times the above stated rate	1.15 times the above stated rate
> 10% ≤ 15%	0.60 times the above	1.4 times the above

TRANSPORTATION TERMS AND CONDITIONS

	stated rate	stated rate
> 15%	0.25 times the above stated rate	1.75 times the above stated rate

For purposes of determining the tier at which an imbalance will be cashed out, the price will apply only to volumes within a tier. For example, if there is a 7% Under-delivery on a Delivering Pipeline, volumes that make up the first 5% of the imbalance are priced at the highest average of the seven consecutive Daily Indices. Volumes making up the remaining 2% of the imbalance are priced at 1.15 times the average of the seven consecutive Daily Indices.

All cash-out charges or credits, as determined above, will be applied to the Marketer's monthly invoice for the Aggregation Pool.

Designated Marketers may arrange with another of Company's Marketers providing service to the same Point of Receipt to exchange, purchase or sell daily or monthly imbalance gas. The Company will notify each Marketer of its monthly imbalance following the close of the billing month in which the imbalance occurs. Marketers will have three business days following such notification to notify Company of any imbalance exchange or sale and to confirm such transaction.

2.03.3 Pass-Through of Upstream Imbalance Charges:

In addition to other charges provided for in this Section, Marketer will be responsible for any imbalance charge or penalty imposed on Company by an upstream pipeline as a direct result of an imbalance, scheduling error, unauthorized overrun or other similar charges caused by Marketer. The Company shall assign imbalance penalties assessed to the Company by upstream pipelines to sales and transportation customers based on the extent that each group caused such penalties, as determined by the Company. The portion of any such penalty assigned to transportation service shall be further assigned to individual Marketers based on the extent to which each Marketer's Aggregation caused such penalties, as determined by the Company.

2.04.0 Default Transportation Service:

Default Transportation Service is available to any Commercial or Industrial customer account classified as Large or Extra Large that subscribes to FT-1 Transportation Service and that does not have pipeline capacity assignment from the Company. Customers will receive this service as a result of their marketer no longer delivering gas on their behalf. Such service will continue in effect until either service is established with a new marketer through the execution of a new Transportation Application per Item 1.03.1 above or service is terminated.

TRANSPORTATION TERMS AND CONDITIONS

This service provides for a continuous supply of gas of not less than 1,000 Btu per cubic foot, and is provided on a best efforts basis with as little as 24 hours advance notice. Where notification is at least 24 hours in advance but less than three business days before the start of a calendar month, the service provided will be Short-Notice Default Transportation Service. Where notice is provided at least three business days prior to the start of a calendar month, the service provided will be Advance-Notice Default Transportation Service. Short-Notice Default Transportation Service will be switched to Advance-Notice Default Transportation Service at the start of a subsequent month once the service has been in effect for the three business day period before the start of such month.

Default Transportation Service is a temporary surrogate for provision of gas to a customer that would otherwise be provided by a marketer, hence it includes nominating and balancing. Customer must maintain an operational telemetering device as required in Item 2.02.0 above.

2.04.1 Rates:

As indicated in Item 2.04.0 of Section 6, Schedule C of the Company's Transportation Terms and Conditions, two Default Transportation Services are available in the event that a marketer stops delivering gas on behalf of Large and Extra Large FT-1 customers who have elected to forgo the Company's assignment of pipeline capacity:

Short-Notice Service:

The commodity charge for Short-Notice service shall be the higher of:

a. The Company's applicable firm sales rate

OR

b. Winter (November – March) – 135% of the Daily Algonquin Citygates average price or 135% of the Daily Tennessee Zone 6 (delivered) average price published in Gas Daily. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

Summer (April – October) – 115% of the Daily Algonquin Citygates average price or 115% of the Daily Tennessee Zone 6 (delivered) average price published in Gas Daily. The citygate (Algonquin or Tennessee) used for pricing shall be

TRANSPORTATION TERMS AND CONDITIONS

based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

Advance-Notice Service:

The commodity charge for Advance-Notice service shall be the higher of:

a. The Company's applicable firm sales rate

OR

b. Winter (November – March) – 135% of the Algonquin Citygates Monthly Contract Index price or 135% of the Tennessee Zone 6 (delivered) Monthly Contract Index price published in the Gas Daily Price Guide. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

Summer (April – October) – 115% of the Algonquin Citygates Monthly Contract Index price or 115% of the Tennessee Zone 6 (delivered) Monthly Contract Index price published in the Gas Daily Price Guide. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

3.0 FT-2 TRANSPORTATION SERVICE:

3.01.0 Character of Service:

This service provides firm, 365 day transportation of Customer purchased gas supplies to customers without the requirement for recording daily Gas Usage at the Customer's Point of Delivery. Daily Nominations are calculated by the Company on the basis of a consumption algorithm, and the Marketer is obligated to deliver to the city gate and/or nominate the purchase of underground storage and peaking supplies at the city gate sufficient to meet the forecasted daily usage of its FT-2 pool customers.

The Customer's designated Marketer shall be allocated a quantity of Company contracted underground storage and peaking resources which, when combined with the pipeline

TRANSPORTATION TERMS AND CONDITIONS

capacity released, will be sufficient to meet the Customer's calculated Peak Day Use. The Marketer may purchase supplies delivered to the Company's city gate based on the Company's storage and peaking supply capabilities and costs. The ability to purchase supplies is made available to the Marketer pursuant to a written agreement with the Company, for the purpose of meeting the Company forecasted daily usage under the operational parameters described below. Additional Marketer requirements and obligations are described in Item 5.0 below.

3.02.0 Storage And Peaking Resources:

As described in Section 6, Schedule C. 1.07.0 above, the Company will annually calculate a Customer's total storage and peaking resource requirements based on the Customer's calculated Peak Day Use. It will then multiply the storage and peaking percentage applicable to the Customer's rate class times the Customer's Peak Day Use to determine the amount of capacity to be assigned to the Marketer for storage and peaking, respectively.

3.02.1 Maximum Daily Quantity (MDQ):

The result of the calculations above will establish the Customer's Maximum Daily Quantity (MDQ-P) and (MDQ-U). These parameters represent the maximum storage and peaking quantities available to the Marketer each day for meeting the Customer's Gas Usage needs.

3.02.2 Maximum Storage Quantity (MSQ):

The Customer's Maximum Underground Storage Quantity (MSQ-U) is calculated as the maximum storage quantity from underground storage over the course of the November to March withdrawal season and is calculated by the Company by multiplying the Customer's MDQ-U times the weighted average number of days of service available to the Company under its various underground storage agreements.

The Customer's Maximum Peaking Storage Quantity (MSQ-P) is calculated as the maximum amount of peaking storage over the course of the November to March withdrawal season and is calculated by multiplying the MDQ-P times the number of days that the Company's available LNG, net of amounts required for pressure support, boil-off and any heel quantities, could be used at 100% output. These quantities serve to define the maximum quantities that can be nominated for purchase by a Marketer and are a component of the operational parameters for the service.

3.02.3 Operational Parameters:

The available for the Underground Storage and Peaking accounts shall be tracked by

TRANSPORTATION TERMS AND CONDITIONS

the Company and made available to the Marketers via electronic means. These balances will be updated each Gas Day to reflect Marketer nominations for purchase.

The Company will establish monthly maximum purchase levels reflective of the Company's available resources and the Marketers Maximum Storage Quantities, MSQ-U and MSQ-P. There will be separate purchase levels for each month for both Underground Storage and Peaking Resources. Such levels will be as provided in the annual Gas Cost Recovery Filing.

In addition to operational parameters for monthly purchase levels, there are daily maximums established for the quantities which the Marketer can nominate for purchase. These factors vary by month and as the Marketer's entitlement level changes. Such factors will be based on the Marketer's total MDQ, the Company's storage contracts and peaking supply capabilities and will be as provided in conjunction with the annual Gas Cost Recovery Filing.

3.02.4 Purchases:

The Company will update an FT-2 aggregation pool's MSQ-U, MSQ-P, MDQ-U and MDQ-P assignments in total and for each month concurrent with the Customer's initiation of transportation service with the designated Marketer.

Marketer will then be entitled to purchase from the Company the available amount of underground storage for the month on any day up to its allowed MDQ for the month until the cumulative purchases for the month equal the monthly limit. The purchases will be at a rate calculated as indicated below. The estimated rate will be provided to the marketers by the second business day of the month in which the purchase is being made.

The Company shall develop a price for the purchases based on the Company's underground storage inventory price at the beginning of the month and for the variable costs associated with the withdrawal of the gas from storage and the transportation of the gas to the system.

The price per Dt at the Company's city gate shall be calculated using the following formula:

$$$/Dt = (((IP \div (1 - SLF) + WWCC) \div (1 - PLF)) + PCC)$$

Where:

\$/Dt cost per Dekatherm charged to Marketers for underground storage inventory at the Company's city gate

TRANSPORTATION TERMS AND CONDITIONS

IP	Underground Storage Inventory Price at Beginning of the month
SLF	Weighted Average Loss Factor on Storage Withdrawals
WWCC	Weighted Average Withdrawal Commodity Charges
PLF	Weighted Average Pipeline Loss Factor
PCC	Weighted Average Pipeline Commodity Charge.

The rate components SLF, WWCC, PLF and PCC are as calculated in the Company's most recent Gas Cost Recovery Filing.

Marketers will be entitled to purchase peaking inventory at the Company's cost of LNG inventory and Weighted Average commodity charge of pipeline supplies designated by Company as peaking resource.

3.02.5 Demand Rates:

The FT-2 Demand Rate is designed to recover the fixed costs and other miscellaneous costs associated with the provision of the underground storage and peaking resources and is billed to the Marketer:

\$/DT cost per Dekatherm charged to Marketers per unit of MDQ where
MDQ = MDQ-U plus MDQ-P.

The FT-2 demand rate is as calculated in the Company's most recent Gas Cost Recovery Filing. The calculation is in Section 2, Gas Charge, Schedule A, Item 3.3.

3.03.0 Nominations:

The Company shall calculate the Forecasted Daily Usage (FDU) of the aggregation pool using a Consumption Algorithm for each of the customers in the aggregation pool. The Company shall have sole responsibility for such Consumption Algorithm and by selecting FT-2 service, Marketer agrees to abide by the results of such algorithm. The algorithm is:

$FDU = \text{Base Load} + (\text{HU factor} \times \text{FDD})$

Where:

FDU an individual customer account's forecasted daily usage for the next gas day

TRANSPORTATION TERMS AND CONDITIONS

Base Load	average daily consumption for the most recent July and August billing cycles
HU Factor	most recent billing cycle consumption, minus the base load, divided by the heating degree days for the billing cycle
FDD	forecasted heating degree days for the gas day starting at 10:00 AM the next day

FDU will be adjusted for any Company fuel allowance.

The Company will provide to the Marketer no later than 9:30 AM each day using an electronic posting or via facsimile the FDU for the next gas day which would start at 10:00 AM the next day. If the Company is unable to provide to the Marketer the FDU using an electronic posting or via facsimile before 9:30 AM, the default FDU will be the prior day's FDU. The Marketer shall be obligated to nominate any combination of pipeline, underground storage or peaking equal to the FDU for the next gas day. Such nomination is to be posted on the Company's Electronic Bulletin Board in the timely cycle before the start of the next gas day. The Company shall not accept or confirm any nominations that are greater than the FDU of the aggregation pool and any nominations for storage and peaking resources must be in accordance with the applicable operational parameters. When the Marketer's cumulative storage or peaking use for the month reaches the Marketer's maximum storage or peaking use for the month, the Marketer will not be able to nominate storage or peaking quantities to satisfy the FDU nomination requirement.

3.03.1 Critical Days:

To satisfy the FDU nomination requirement on Critical Days, the Marketer is required to fully utilize upstream capacity that it received from Company through Capacity Release so as to help avoid restricting the Company's ability to provide efficient and reliable firm transportation and sales service. Notice of Critical Days will be posted on the EBB no later than concurrent with the posting of the FDU nomination requirement.

3.03.2 Over- and Under-deliveries:

If the Company declares an OFO or critical day condition reducing the tolerance for under-deliveries, any under-deliveries of the aggregation pool's gas requirements, up to the FDU, will be treated as Unauthorized Use and subject to penalty charges as provided in Item 1.05.0 above. Under-deliveries at times when an OFO or critical day have not been declared will be cashed out at 120% of daily index.

If the Company declares an OFO or critical day condition reducing the tolerance for over-deliveries, any over-deliveries of the aggregation pool's gas requirements,

TRANSPORTATION TERMS AND CONDITIONS

above the FDU, will be cashed out at 40% of the daily index. In addition, the Company reserves the right to reject such a nomination. Over-deliveries at other times will be cashed out at 80% of Daily Index.

3.03.3 FDU Weather True-up Cash Out:

Each month, the forecasted daily use (FDU) for each day will be recalculated and the change in consumption attributable to differences between the original forecasted degree days and actual degree days will be calculated. Each day's change in consumption will be cashed out at that day's published Daily Index.

3.04.0 Billing Imbalances:

Imbalances between customer Gas Usage and the Forecasted Daily Usage (FDU), adjusted for actual weather, will be cashed out at the average of the Algonquin and Tennessee city gate delivered monthly indexes. The Company will prorate the imbalance amount between the months billed based on the customer's base load and heating use factors and apply the average monthly index to the corresponding month's imbalance quantity, calculated as follows:

$$MU = (\text{Base Load} \times \text{Number of billed days in month}) + (\text{HU Factor} \times \text{ADDM})$$

Where:

MU	Usage attributable to that individual month
Base Load	average daily consumption for the most recent July and August billing cycles
HU Factor	most recent billing cycle consumption, minus the base load, divided by the heating degree days for the billing cycle
ADDM	actual degree days for the billing period

The imbalance amount will be a credit if deliveries exceed the customer's use and a debit if deliveries are less than the customer's use. The billed imbalance amount for any billing will be the sum of the imbalance charges or credits attributable to each individual month included in the bill. The charges or credits for the individual months will be calculated as follows:

$$IBM = (MU - \text{FDUM}) \times (\text{AGTI} + \text{TGPI}) \div 2$$

Where:

TRANSPORTATION TERMS AND CONDITIONS

IBM	Individual Billing Month charge/credit
AGTI	Algonquin Pipeline published price Index for the month
TGPI	Tennessee Pipeline published price Index for the month

All quantities will be adjusted for Company Fuel Allowance.

4.0 NFT SERVICE:

4.01.0 Character Of Service:

This service provides interruptible transportation of Customer purchased gas supplies to customers with telemetering equipment and that are eligible to be classified under Section 6, Schedule A of the Company's Tariff. The Customer shall identify on the Transportation Service Application a Marketer that it has designated to perform initial and subsequent nominations, to receive scheduling and other notices from the Company, and to do balancing. Such Marketer may assign Customer to an Aggregation Pool with other Customers electing NFT or FT-1 transportation service or establish a one-customer Aggregation Pool. Specific Marketer requirements and obligations are described in Item 5.0 below. A Customer receiving NFT service does not have pipeline capacity assignment from the Company.

4.02.0 Nominations:

The nomination requirements in Item 1.04.0 above apply to the provision of NFT Service.

4.03.0 Imbalances:

The Daily and Monthly Imbalance provisions in Items 2.03 above apply equally here.

4.04.0 Curtailments:

The notification of interruption or curtailment and the provisions of failure to curtail are described in Section 6, Schedule A, Item 8.0 and Item 9.0.

5.00 MARKETER AGGREGATION SERVICE:

5.01.0 Character of Service:

This service allows Marketers to aggregate customer accounts and form Aggregation Pools for the purpose of making initial and subsequent nominations, making delivery to a designated Point of Receipt, and for balancing of Actual Transportation Quantity with Gas

TRANSPORTATION TERMS AND CONDITIONS

Usage on Customer's behalf. The Company will transport gas, owned by the Customers of the Aggregation Pool, to the Point(s) of Delivery for each Customer included in such pool. A Marketer shall be designated by each Customer on the Transportation Service Application, and each such customer must be assigned by the Marketer to an Aggregation Pool of one or more customers. Changing the designated Marketer is allowed under the conditions in Item 1.02 above and is accomplished through the execution of a new Transportation Service Application. Once so designated, the Company will rely on information provided by the Customer's Marketer for nomination, balancing and scheduling purposes and all notices provided by the Company to Customer's Marketer shall be deemed to have been provided to the Customer.

5.02.0 Aggregation Pools:

The aggregation of Customer accounts into an aggregation pool is limited by the transportation service of the respective Customers.

The Customer's transportation service restriction requires that Customers subscribing to non-daily metered FT-2 Service must be aggregated in a separate pool from Customers subscribing to daily metered FT-1 or NFT Service. Customers subscribing to FT-1 or NFT can be combined in a single Aggregation Pool. A separate Marketer Account will be established for each Marketer Aggregation Pool.

The Marketer Aggregation Pool Service Agreement have an initial term through the following November 1. Thereafter, the Pool Service Agreement shall be automatically renewed for successive one year terms, unless notice of termination is provided by the Marketer on or before October 1 or if the Company has terminated the agreement under its collection procedures. Marketers may assign their Aggregation Pool Service Agreements to another certified Marketer with the Company's consent.

5.03.0 Marketer Qualifications:

In order to be designated hereunder as a Marketer, the Marketer must meet the following qualifications:

- (1) The Marketer must be authorized by the PUC in accordance with PUC Regulations for Utility Interaction with Gas Marketers;
- (2) The Marketer must demonstrate to the Company that it meets the following creditworthiness standards:
 - A. The Marketer, or a guarantor, maintains a minimum rating from one of the rating agencies and no rating below the minimum from one of the other two rating agencies. For the purposes of this Section, minimum rating shall mean "BBB" from Standard & Poor's, "Baa2" from Moody's Investor Service, or "BBB" from Fitch Ratings (minimum rating)

TRANSPORTATION TERMS AND CONDITIONS

- B. If a Marketer or a guarantor, is not rated by Standard & Poor's, Moody's Investor Service or Fitch Ratings, it shall satisfy the Company's creditworthiness requirements if the Marketer, or a guarantor maintains a minimum "1A2" rating from Dun & Bradstreet (Dun and Bradstreet minimum rating) and the Marketer maintains 24 months good payment history with the Company
 - C. In the event that the Marketer has not met the credit standards above, then the Marketer must so notify the Company and the Marketer will be required to use one of the financial vehicles specified in 5.03.3 to satisfy the Company's credit standards.
- (3) Marketers must have an executed Marketer Aggregation Pool Service Agreement with the Company and accepted its designation as the marketer for each customer by countersigning the applicable Transportation Service Application.
- (4) Marketers must provide the Company with a copy of their GET exemption certificate, state sales tax exemption certificate or other appropriate exemption certificate(s) in order to be exempt from the applicable taxes.

5.03.1 Marketer Disqualification:

A Marketer may be disqualified from participating in the transportation program for any of the following conditions:

- (1) Failure to continue to meet all the conditions set forth in Section 5.03.0 with respect to authorization by the PUC and the credit standards set out in 5.03.0, and abide by the terms and conditions of the Marketer Aggregation Pool Service Agreement set forth in Section 6.0.
- (2) Failure to pay an invoice from the Company on the due date or maintain sufficient credit. If Marketer fails to pay an invoice on the due date or the Marketer's credit limit or security is insufficient to cover the unpaid amount, the Company may discontinue participation in the customer transportation program; provided however, that at the Marketer's request, the Company will allow up to 10 business days for the Marketer to cure any failure to pay or any shortfall provided such action, as determined solely by the Company, will not result in harm to its customers or the gas system.
- (3) If a Marketer, through its actions, causes a significant risk or condition that compromises safety, system security or operational reliability and fails to eliminate that risk or condition when notified, the Company may immediately discontinue the Marketer's participation in the customer transportation program.

TRANSPORTATION TERMS AND CONDITIONS

- (4) If the Marketer fails to provide supply at a level that reasonably matches its customers' daily requirements for its daily balanced pool or, when directed by the Company to deliver a certain quantity under the FT-2 service it fails to deliver the required amount, the Company may discontinue the Marketer's participation in the customer transportation program.

5.03.2 Calculation of Credit Risk and Security for Natural Gas Imbalance Risk:

The Company may require a Marketer to provide security equal to three times the highest month's gas usage of the Marketer's Aggregation Pool at the firm sales rate applicable to the upcoming peak period. This amount may be updated at the Company's discretion

5.03.3 Security Instruments:

The following financial arrangements are acceptable methods of providing security:

- (1) Deposit or prepayment, which shall accumulate interest at the applicable rate per annum approved by the Rhode Island Public Utilities Commission;
- (2) Standby irrevocable letter of credit or surety bond issued by a bank, insurance company or other financial institution with at least an "A" bond rating;
- (3) Security interest in collateral; or,
- (4) Guarantee by another party or entity with a credit rating of at least "BBB" by S&P, "Baa2" by Moody's, or "BBB" by Fitch; or
- (5) Other means of providing or establishing adequate security.

The Company may refuse to accept any of these methods for just cause provided that its policy is applied in a nondiscriminatory manner to any Marketer.

If the credit rating of a bank, insurance company, or other financial institution that issues a letter of credit or surety bond to a Marketer falls below an "A" rating, the Company shall allow a minimum of five business days for a Marketer to obtain a substitute letter of credit or surety bond from an "A" rated bank, insurance company, or other financial institution.

The Marketer agrees that the Company has the right to access and apply the deposit, letter of credit or other financial vehicle to any payment obligations, not in dispute, which are deemed by the Company to be late. The Company may review and determine the status of a Marketer's creditworthiness at its sole discretion. If Marketer is unable to maintain the Company's credit approval or otherwise ceases to meet the Marketer Qualifications, the Company may terminate the Marketer Aggregation Pool Agreement as of the first day of the month following written notice to Marketer.

TRANSPORTATION TERMS AND CONDITIONS

5.04 Intentionally Left Blank

5.05 Billing:

Billing for monthly customer charges and transportation charges for quantities actually delivered shall be based on the readings at each individual meter for the Customer and billed on a billing cycle basis to the Customer. The Customers and Marketers shall be liable for all rates, charges and surcharges allowed for in the Company's Rate Schedules related to transportation services provided to each customer individually.

Calculation of charges applicable to the Aggregation Pool will be based on aggregated Gas Usage, MDQ's, etc. of all Customers in the Aggregation Pool. Billing for charges applicable to an Aggregation Pool, e.g., imbalance charges, credits or penalties, and FT-2 Throughput charges shall be billed to the Marketer on a calendar month basis.

All bills rendered to the Marketer are due within ten (10) days from the date of the invoice. A late payment charge, in accordance with regulations of the Rhode Island Public Utilities Commission and the Rhode Island Division of Public Utilities and Carriers, shall accrue after ten (10) days.

6.0 SERVICE AGREEMENTS: (See Attached Sheets)

TRANSPORTATION TERMS AND CONDITIONS

The Narragansett Electric Company, Transportation Service Application

This Transportation Service Application ("Application") must be completed by the customer and the marketer prior to the commencement of the requested Transportation Service.

NG: The Narragansett Electric Company
d/b/a National Grid
175 East Old Country Road
Hicksville, NY 11801
Attn: Supplier Services

Customer:

Notice to: Customer Contact Center:
1-800-870-1664

Notice to:

The Customer hereby requests Transportation Service subject to the NG General Terms and Conditions, Section 1 of RIPUC NG-GAS No. 101, its Transportation Terms and Conditions, Section 6, Schedule C and, under the terms and conditions set forth herein. NG shall review this Application and notify the Customer of its approval or rejection by way of a Confirmation Letter that shall set forth the terms and conditions of the Customer's Transportation Service. Upon Customer's and Marketer's fulfillment of all conditions set forth in the Confirmation Letter, such Confirmation shall represent an Agreement by NG to provide Transportation Service consistent with this Application and the Transportation Terms and Conditions set forth in Section 6, Schedule C of RIPUC NG-GAS No. 101.

Account Number	Meter Number	Service Address	FT-1	NFT
1)				
2)				
3)				

1. Transportation Service shall commence in accordance with Item 1.02, Section 6, Schedule C of RIPUC NG-GAS No. 101
2. FT-1 and NFT Services require telemetry. A telemetering device and related equipment installed by NG shall remain NG property at all times. The Customer shall provide NG with access to a phone line that meets NG specifications for telemetering purposes. The customer is financially obligated for the costs to acquire, install and operate the telemetering device and related equipment.
3. Provision of transportation service based on this Application shall have an initial term through the following November 1st, unless sooner terminated in accordance with the terms and conditions of NG's Tariff, and shall continue thereafter from year to year unless terminated by customer, Marketer, or NG upon not less than 30 days prior written notice.

Public Regulation

The Narragansett Electric Company is a public utility subject to regulation by the Rhode Island Public Utilities Commission ("Commission"). The provision of transportation service as a result of this Application is subject to any limitations, modifications or amendments ordered by the Commission, regardless of whether said order resulted from a petition, request or other solicitation directed to the Commission by a party to this Application. Compliance by NG with any order, rule, regulation or policy statement of the Commission, or of any other federal, state or local governmental authority, whether issued before or after the commencement of transportation service, shall relieve NG of its obligations hereunder as a result of such compliance. In the event of the issuance of any order of the Commission which materially modifies the provisions of such service, either NG, the customer, or the Marketer shall have the option to terminate transportation service by giving written notice of termination to the other party at any time within thirty (30) days after the issuance of said order.

Customer Signature

Title

Print or Type Name

Date

Phone #

Contact in event of telecommunications issue : Print or Type Name

Phone #

This section to be filled out by the Marketer

By signing below and pursuant to its separate Marketer Aggregation Pool Service Agreement, the Marketer (i) accepts the designation as the customer's marketer and (ii) agrees to pay all applicable Marketer charges in accordance with NG's tariff, including its Transportation Terms and Conditions

The Narragansett Electric Company
d/b/a National Grid
RIPUC NG-GAS No.101

Section 6
Transportation Terms and Conditions
Schedule C, Sheet 31
~~Seventh~~Eighth Revision

TRANSPORTATION TERMS AND CONDITIONS

Marketer

Marketer Signature

Title

Phone #

Print or Type Name

Date

Issued: ~~November 21, 2014~~June 6, 2018

Effective: ~~September 1, 2018~~January 1, 2015

TRANSPORTATION TERMS AND CONDITIONS

**THE NARRAGANSETT ELECTRIC COMPANY
MARKETER AGGREGATION POOL SERVICE AGREEMENT**

This Agreement ("Agreement") is entered into this _____ day of _____, 20__, by and between The Narragansett Electric Company, d/b/a National Grid, a subsidiary of National Grid USA with a principal place of business in the State of Rhode Island at 280 Melrose Street, Providence, Rhode Island (herein called "NG" or the "Company") and _____ (herein called "Marketer.")

WITNESSETH THAT:

WHEREAS, the Company's tariff, RIPUC NG-GAS No. 101, Section 6, Schedule C, provides for and establishes terms and conditions for a Marketer Aggregation Pool; and

WHEREAS; Marketer desires to establish an Aggregation Pool and desires Company to provide pool aggregation services pursuant to such Schedule C and to transport quantities of gas delivered by Marketer for use at the locations of customers belonging to the Aggregation Pool (hereafter called "Points of Delivery"); and

WHEREAS: Company, is willing to provide such service to Marketer.

NOW, THEREFORE, Company and Marketer agree that Company, subject to the Company's General Terms and Conditions, Transportation Terms and Conditions, limitations and provisions hereof, commencing _____ 1, 20__, will transport and deliver to customers of Marketer's Aggregation Pool such quantities of Marketer's gas delivered by Transporting Pipeline to Company's distribution facilities (hereafter called "Point of Receipt").

1.0 AGGREGATION POOL:

1.1 Marketer is establishing a single Aggregation Pool as indicated by an X:

Daily Metered _____
Non-daily Metered _____

1.2 Marketer hereby subscribes to Company's Marketer Aggregation Service pursuant to Item 5.00 of the Company's Transportation Terms and Conditions, Section 6, Schedule C.

1.3 Marketer represents and warrants that Marketer has met and will continue to meet the Marketer qualifications in Item 5.03 of Company's Transportation Terms and Conditions, Section 6, Schedule C.

1.4 Marketer agrees to provide to Company no later than 30 days before the above identified commencement date Transportation Service Applications for all end user customers in Marketer's

TRANSPORTATION TERMS AND CONDITIONS

Aggregation Pool identified in 1.1 above. Such list is to include: Customer Name; Billing Address; NG account #; and, name and telephone number of customer contact person.

1.5 Marketer agrees to notify Company in writing of any changes in the makeup of an Aggregation Pool as provided in the Company's Transportation Terms and Conditions.

1.6 Marketer represents and warrants that it has accepted the designation as the Marketer of each customer of the Aggregation Pool and agrees in each case to be bound by, perform, and pay all charges applicable to transportation service to the Customer's account in accordance with the provisions of the Company's tariff.

2.0 PIPELINE CAPACITY RELEASE:

2.1 Company agrees to provide to Marketer no later than 15 days before the above identified commencement date, the quantity of interstate pipeline capacity allocated for Marketer's FT-1 and FT-2 Aggregation Pool(s) broken down by individual customer.

2.2 Marketer agrees to accept assignment of such firm interstate pipeline capacity in accordance with the Company's Transportation Terms and Conditions, Schedule C, Item 1.07.

2.3 Company agrees to update the calculation of the quantity of interstate pipeline capacity annually based on customers' most recent historical usage in accordance with the Company's Transportation Terms and Conditions, Schedule C, Item 1.07.

3.0 PUBLIC REGULATION:

3.1 Company is a public utility subject to regulation by Rhode Island Public Utilities Commission ("Commission"). This Agreement is subject to any limitations, modifications or amendments ordered by the Commission, regardless of whether said order resulted from a petition, request or other solicitation directed to the Commission by a party to the Agreement. Compliance by Company with any order, rule, regulation or policy statement of the Commission, or of any other federal, state or local governmental authority, whether issued before or after the effective date of this Agreement, shall relieve Company of any liability for its failure to perform any of its obligations hereunder as a result of such compliance. In the event of the issuance of any order of the Commission which materially modifies the provisions of this Agreement, either Company or Marketer shall have the option to terminate this Agreement by giving written notice of termination to the other party at any time within thirty (30) days after the issuance of said order.

3.2 This Agreement shall be subject to Company's General Terms and Conditions and Transportation Terms and Conditions on file with the Commission to the extent those Terms and Conditions are not inconsistent with the provisions of this Agreement.

TRANSPORTATION TERMS AND CONDITIONS

4.0 GOVERNING LAW:

This Agreement is entered into and shall be construed in accordance with the laws of the State of Rhode Island and any actions hereunder shall be brought in the appropriate forum within the State of Rhode Island.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement by their duly authorized officers:

By _____
Signature: _____
Name: _____
Title: _____
Date: _____

Witness

By The Narragansett Electric Company
Signature: _____
Name: _____
Title: _____
Date: _____

Witness

TRANSPORTATION TERMS AND CONDITIONS

**THE NARRAGANSETT ELECTRIC COMPANY
STORAGE AND PEAKING RESOURCE AGREEMENT**

This Agreement ("Agreement") is entered into this _____ day of _____, 20__, by and between the Narragansett Electric Company, d/b/a National Grid, a subsidiary of National Grid USA with a principal place of business in the State of Rhode Island at 280 Melrose Street, Providence, Rhode Island (herein called "NG" or the "Company") and _____ (herein called "Marketer.")

WITNESSETH THAT:

WHEREAS, Marketer seeks to obtain service respecting a quantity of the Company's contracted underground storage and peaking resources pursuant to the terms and conditions for FT-2 Transportation Service in the Company's tariff, RIPUC NG-GAS No. 101, Section 6, Schedule C; and

WHEREAS; Marketer desires that the Company transport quantities of gas delivered by Marketer for use at the locations of customers belonging to an FT-2 Aggregation Pool (hereafter called "Points of Delivery"); and

WHEREAS: Company, is willing to provide such storage and transportation service to Marketer.

NOW, THEREFORE, Company and Marketer agree that Company, subject to the Company's General Terms and Conditions, Transportation Terms and Conditions, limitations and provisions hereof, commencing _____ 1, 20__, will provide to Marketer storage and peaking services in association with Marketer account number _____ under the terms and conditions set forth below.

1.0 SCOPE OF AGREEMENT:

1.1 The Company will calculate the Maximum Storage Quantities for both Underground Storage and for Peaking services ("MSQ-U" and "MSQ-P" respectively) as well as the Maximum Daily Quantities for both Underground Storage and Peaking services ("MDQ-U" and "MDQ-P" respectively) in accordance with Item 3.02 in Section 6, Schedule C of the Company's tariff. Such calculated quantities can change during the term of the agreement to the extent that the makeup of the Marketer's FT-2 Aggregation Pool changes.

1.2 Marketer hereby agrees to utilize and manage such services and inventories attributed to its account in accordance with the Operational Parameters described in Item 3.02.3 of the Company's Transportation Terms and Conditions, Section 6, Schedule C and as on file with the Public Utilities Commission as part of the Company's annual Gas Cost Recovery filing.

TRANSPORTATION TERMS AND CONDITIONS

2.0 INVENTORY SERVICES:

2.1 All nominations for purchases from storage will take place at the Company's city gate.

2.2 Purchases of inventory service from the Company will be as stated in the Company's currently effective tariff.

2.3 Purchase of any storage inventory service from the Company will require payment via electronic transfer of funds within ten days of the invoice date.

2.4 Marketer acknowledges that it shall bear no ownership interest in any other storage or peaking assets or inventory of the Company.

3.0 SUCCESSORS AND ASSIGNS:

3.1 This Agreement shall be binding on the parties hereto and their respective successors and assigns. This Agreement may not be assigned by Marketer without the prior written consent of the Company.

4.0 PUBLIC REGULATION:

4.1 Company is a public utility subject to regulation by Rhode Island Public Utilities Commission ("Commission"). This Agreement is subject to any limitations, modifications or amendments ordered by the Commission, regardless of whether said order resulted from a petition, request or other solicitation directed to the Commission by a party to the Agreement. Compliance by Company with any order, rule, regulation or policy statement of the Commission, or of any other federal, state or local governmental authority, whether issued before or after the effective date of this Agreement, shall relieve Company of any liability for its failure to perform any of its obligations hereunder as a result of such compliance. In the event of the issuance of any order of the Commission which materially modifies the provisions of this Agreement, either Company or Marketer shall have the option to terminate this Agreement by giving written notice of termination to the other party at any time within thirty (30) days after the issuance of said order.

4.2 This Agreement shall be subject to Company's General Terms and Conditions and Transportation Terms and Conditions on file with the Commission, including provision thereof limiting the Company's liability, to the extent those Terms and Conditions are not inconsistent with the provisions of this Agreement. Upon request of the Marketer, Company shall provide the Marketer with a copy of Company's complete filed Tariff and Terms and Conditions.

5.0 GOVERNING LAW:

This Agreement is entered into and shall be construed in accordance with the laws of the State of Rhode Island and any actions hereunder shall be brought in the appropriate forum within the State of Rhode Island.

The Narragansett Electric Company
d/b/a National Grid
RIPUC NG-GAS No.101

Section 6
Transportation Terms and Conditions
Schedule C, Sheet 37
~~Seventh~~Eighth Revision

TRANSPORTATION TERMS AND CONDITIONS

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement by their duly authorized officers:

By _____
Signature: _____
Name: _____
Title: _____
Witness _____ Date: _____

By The Narragansett Electric Company
Signature: _____
Name: _____
Title: _____
Witness _____ Date: _____

The Narragansett Electric Company
d/b/a National Grid
RIPUC NG-GAS No. 101

Section 7
Miscellaneous Services
Schedule A, Sheet 1
~~Seventh~~ Eighth Revision

NATURAL GAS VEHICLE SERVICE
RATE 70

~~This service has been eliminated as of May 7, 2012 in pursuant of Docket 4271 that was approved by the PUC.~~

Issued: ~~September 8, 2014~~ June 6, 2018

Effective: ~~September 1, 2018~~ November 1, 2014

GAS LAMPS
RATE 80

1.0 AVAILABILITY:

This service is available for gas lamps, without meters, to customers of record on July 1, 2002 throughout the Company's service territory and is not available to new commercial accounts.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES: On a monthly basis: \$9.52 per lamp

4.0 GENERAL RULES AND REGULATIONS:

The Company's General Rules and Regulations, in Section 1 of RIPUC NG-GAS No. 101, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

5.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

6.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

OTHER MISCELLANEOUS CHARGES

OPTIONAL CREDIT CARD PAYMENT PROVISION

OPTIONAL CREDIT CARD PAYMENT PROVISION

1.0 AVAILABILITY:

~~Customers of National Grid (National Grid or Company) have the option of paying their bills issued by National Grid through the use of a payment processing agent (Third Party Vendor). Residential and non-residential customers, as determined by the Company's rate schedule designations, have the option to make payments by telephone or web page. The availability of this option will be subject to the Company's ability to arrange for such an option. This payment option is available to all of the Company's customers choosing to make payments to the Company through use of the Third Party Vendor sponsored telephone or web page system. If there is a conflict between the PUC's Rules Governing the Acceptance of Credit Card Payments (the Rules) and this provision, the Rules shall govern.~~

2.0 PAYMENT TYPES:

~~The following payment methods shall be accepted under this provision:~~

- ~~1. Visa;~~
- ~~2. Mastercard;~~
- ~~3. American Express;~~
- ~~4. Discover;~~
- ~~5. Debit Cards issued by a financial institution which include a card association symbol such as Visa or MasterCard; and~~
- ~~6. Electronic Checks~~

3.0 FEES:

~~Customers choosing to make payments under this option will be assessed a fee directly by the Third Party Vendor for each payment the customer initiates. The fee to be charged by the Third Party Vendor, as identified in Section 1, Schedule A, Sheet 12, is based on whether the customer making the payment is a residential customer or a non-residential customer and the number of payment transactions made. The customer must initiate each payment transaction. Initiating one payment transaction does not establish future payment transactions for a customer.~~

4.0 PAYMENT AMOUNT:

OTHER MISCELLANEOUS CHARGES

OPTIONAL CREDIT CARD PAYMENT PROVISION

~~Customers who choose to make payments under this provision shall have the ability to make partial payments. Additionally, the Company shall not deny a customer's use of these payment options because the customer's account with the Company is past due.~~

5.0 COMPANY OBLIGATION:

~~The payment transaction shall occur between the customer and the Third Party Vendor. The Company shall provide information regarding the Third Party Vendor's payment systems to assist its customers who choose to make payments by telephone or web page. The Company shall assist its customers in the resolution of any disputes between customers and the Third Party Vendor involving the credits posted by the Company to customers' accounts as a result of the processing of customer payments under this provision. The Company has no obligation, however, to participate in any dispute involving matters strictly between the customer and the Third Party Vendor or the customer's bank or card issuer.~~

6.0 TERMS & CONDITIONS:

~~The Company's Terms & Conditions, as may be amended from time to time, where not inconsistent with any specific provisions hereof, are a part of this provision.~~

OTHER MISCELLANEOUS CHARGES

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM ~~ENHANCEMENT PLAN~~
~~ENHANCEMENT CHARGE~~

7.0 LOW INCOME HOME ENERGY ASSISTANCE ~~ENHANCEMENT PLAN~~
(LIHEAP) ~~ENHANCEMENT CHARGE~~:

In accordance with R.I.G.L. § 39-1-27.12, the Company shall bill monthly to all customers a Low Income Home Energy Assistance ~~Enhancement Plan~~ enhancement charge (“LIHEAP Charge”) approved by the PUC, provided however that the annual charge shall not exceed \$10 per customer, per year. For purposes of this section a “customer” is defined as any person taking service at a single point of gas delivery or gas meter.

The monthly rate for the LIHEAP Charge is \$0.81 per customer and shall appear as a separate line item on a customer’s bill.

7.1 LIHEAP Enhancement Fund:

The Company shall establish a LIHEAP Enhancement ~~Plan~~ fund that shall be used to account for the combined funds collected through the LIHEAP Charge from both gas and electric service customers. The Rhode Island Department of Human Services (“DHS”) shall designate to the Company the qualifying customer accounts and the amounts to be credited from the LIHEAP Enhancement ~~Plan~~ fund. The cumulative amount of credits applied to customer bills will be limited to an amount no greater than the cumulative aggregate projected LIHEAP Charges billed through the end of the current calendar year. Once the aggregate credits applied to customer bills equals the aggregate projected LIHEAP Charges billed through the end of the current calendar year, including interest as defined below, the application of the LIHEAP Enhancement ~~Plan~~ credits would cease. Any difference in aggregate cumulative actual LIHEAP Charges billed and aggregate cumulative credits applied to customer bills, will accrue interest at the customer deposit interest rate.

The projected annual revenue in the LIHEAP Enhancement ~~Plan~~ fund collected-billed through the gas and electric service LIHEAP ~~Enhancement Plan-charges~~ Charges shall not exceed seven million five hundred thousand dollars (\$7,500,000) and shall not be less than six million five hundred thousand dollars (\$6,500,000).

Beginning on September 1, 2016 and monthly thereafter between April 15 and September 30 of each year, the Company will set aside a minimum of 5 percent of the funds collected-billed through the LIHEAP ~~Enhancement Plan~~ Charge, to be allocated to provide assistance to customers seeking LIHEAP certification for the sole purpose of entering into the Arrearage Management Program (“AMP”) as described in R.I.G.L. §

OTHER MISCELLANEOUS CHARGES

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM ~~ENHANCEMENT PLAN~~
ENHANCEMENT CHARGE

39-2-1(d)(2). This fund is designated for homeless families or individuals who are transitioning from a shelter into housing who provide acceptable documentation to DHS. Remaining funds available after September 30 of each year will be eligible for use in the upcoming winter season.

7.2 LIHEAP Eligible Customer:

For purposes of receiving funds from the LIHEAP Enhancement fund in subpart 7.1 above, a qualifying LIHEAP eligible customer shall be a household with a combined gross income equal to or less than 60 percent of the state median household income as calculated by the U.S. Bureau of Census and as adjusted for family or group size by the U.S. Department of Health and Human Services regulation 45 CFR § 96.85 or its successor regulation.

OTHER MISCELLANEOUS CHARGES

RESIDENTIAL ASSISTANCE PROVISION

The DAC contained in all of the Company's firm rate classes except for the Low Income Rates 11 and 13 shall include a Low Income Discount Recovery Factor ("LIDRF") to recover the cost of bill discounts provided to customers receiving service on Rates 11 and 13. In addition, the DAC contained in all of the Company's firm rate classes shall include an Arrearage Management Adjustment Factor ("AMAF") to recover the cost associated with the operation of the Arrearage Management Program ("AMP").

LOW INCOME BILL DISCOUNTS

On an annual basis, the Company shall estimate the discount to be provided to Rates 11 and 13 customers. The estimated discount will be twenty-five (25) percent of the forecasted Rates 11 and 13 annual billing units multiplied by the Rates 11 and 13 customer charge and the sum of the Base Distribution Charges, the Distribution Adjustment Charges, the Energy Efficiency Charges, and the Gas Charges in effect during the period. For those customers who are receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program, the estimated discount will be an additional five (5) percent for a total discount of thirty (30) percent of the forecasted Rates 11 and 13 annual billing units multiplied by the Rates 11 and 13 customer charge and the sum of the Base Distribution Charges, the Distribution Adjustment Charges, the Energy Efficiency Charges, and the Gas Charges in effect during the period. This estimate of the discount shall be used to determine the amount to be reflected in the Distribution Adjustment Charge on prospective basis. The amount shall be divided by the estimated therms to be delivered by the Company to all customers excluding customers on Rates 11 and 13. Such per therm charge is referred to as the LIDRF.

The revenue billed through the LIDRF shall be subject to reconciliation against the actual bill discounts provided during the twelve month reconciliation period for which the LIDRF is in effect, and any over- or under-recovery of the actual discount provided shall be reflected in the Reconciliation Factor.

For purposed of the above reconciliation, the Company shall accumulate the actual discounts provided to Rates 11 and 13 customers and the revenue billed through the LIDRF and shall accrue interest on the difference between these amounts at the interest rate paid on customer deposits on a monthly basis.

Should any balance remain subsequent to the recovery of the over- or under-recovery balance as described above, the Company shall reflect, as an adjustment in the then-current reconciliation period, the amount of the remaining balance.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT PROGRAM PROVISION

8.0 ARREARAGE MANAGEMENT PROGRAM:

In accordance with R.I.G.L. § 39-2-1(d)(2), commencing on September 1, 2016, the Company shall implement an Arrearage Management Program (“AMP”) pursuant to this tariff provision.

I. PROGRAM ELIGIBILITY

In order to be considered eligible for enrollment in the AMP, a customer who has been terminated from gas service or is recognized, pursuant to a rule or decision by the Division of Public Utilities and Carriers, as being scheduled for actual shut-off of service on a specific date, shall meet all of the following criteria:

- The applicant must be the customer of record, although the customer of record may authorize someone else to communicate with the Company to help enroll the customer of record in the AMP;
- The applicant must be eligible for the federal low-income home energy assistance program (“LIHEAP”);
- The account must be receiving retail delivery service on the Company’s Residential Low-Income Rates 11 and 13;
- The customer’s account must have a minimum balance of \$300.00 that is more than 60 days past due;
- If service to the account has been terminated, the customer must make an initial payment of 25% of the total unpaid balance (current and past due), unless otherwise directed by the Public Utilities Commission (“PUC”) as a result of an emergency regulation;
- The customer must agree to a payment plan, as further described in Section III;
- The customer must agree to remain current with payments. “Remaining current” means that the customer:
 - 1) misses no more than two (2) payments in the 12-month term of the payment plan; and
 - 2) pays the amount due under the payment plan in full by the conclusion of the payment plan’s 12-month term;
- The customer must agree to participate in the Company’s Energy Efficiency programs; and

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT PROGRAM PROVISION

- The customer must apply for other available energy assistance programs, such as fuel assistance and weatherization

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

II. ENROLLMENT

To participate, the customer must affirmatively apply to participate in the AMP.

The Company shall administer the AMP enrollment process in compliance with the eligibility qualifications outlined in Section I. By applying to participate in the AMP, the customer agrees to comply with the terms of the AMP, including the customer's specific payment plan. After a customer has applied to the AMP, the Company shall determine whether the customer has met all of the AMP eligibility criteria set forth in Section I, based on the Company's records. The Company will coordinate with the Community Action Program ("CAP") agencies to validate customer eligibility when appropriate.

III. PAYMENT PLAN

AMP participants shall enroll in a 12-month payment plan, paid in equal monthly installments, ~~that~~which will cover new charges based upon their current estimated annual usage ("Payment Plan").

The current component of the Payment Plan shall be based on the customer's average monthly usage for the previous year less the customer's actual or anticipated fuel assistance commitments, and shall be converted to a fixed monthly payment.

IV. ARREARS FORGIVENESS

AMP participants will be eligible for forgiveness of their account balance that is past due at the time of the first bill under their Payment Plan, up to an annual maximum of \$1,500. With each payment under the Payment Plan, a portion of the participant's outstanding past due account balance as described above is forgiven in an amount equal to the total past due account balance or \$1,500, whichever is less, divided by 12; provided, however, that the annual arrearage forgiveness amount shall not exceed \$1,500.

If an AMP participant's past due account balance at the time their Payment Plan takes effect exceeds \$1,500, the AMP participant may request an extension of the Payment Plan beyond the initial 12-month term to establish a new Payment Plan to accommodate the additional account balance in excess of \$1,500. To be eligible for an extension, the AMP participant must be current with their Payment Plan at the conclusion of the initial 12-month term. Such AMP participant's Payment Plan will be extended upon the AMP participant's timely request for an extension.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

PAYMENT PLAN REVIEW

Customers applying to participate in the AMP will be advised that the amount of their required monthly payment under their Payment Plan may change over the lifetime of the Payment Plan.

The Company shall review the Payment Plans of active AMP participants every three months and may adjust the installment payments based on the following:

- A fuel assistance commitment is made subsequent to enrollment;
- There is a change in fuel assistance, such as a change in the amount, from what was understood at enrollment;
- The customer moves to a new address with a different average monthly usage for the previous year;
- Actual usage patterns differ from what was estimated as annual usage at enrollment; or
- There is a significant change in the Company's rates from what was anticipated at enrollment.

V. DEFAULT

The Company shall consider the AMP participant's billing account in default if either of the following occurs:

- The AMP participant misses more than two (2) payments in the 12-month Payment Plan term; or
- If the amount due under the Payment Plan is not paid in full by the conclusion of the 12-month Payment Plan term.

Upon default, the Company shall terminate an AMP participant from the AMP and the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

Customers shall have the option to opt out of continued participation in the AMP at any time, with the understanding that any unpaid balance will be due and payable in full. Customers who voluntarily opt out of the AMP will receive the same treatment as those customers who default on their Payment Plans under the AMP, as set forth in Section X (Subsequent Eligibility).

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

VI. TERMINATION

In addition to termination upon default, a customer's participation in the AMP shall terminate if either of the following occurs:

- The AMP participant moves outside of the Company's service territory; or
- The AMP participant moves from one service location to another service location.

If a customer is terminated from AMP participation, the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

VII. COLLECTION ACTIVITY

AMP participants shall not be subject to the Company's normal collections activities while actively participating in the AMP. The Company shall resume normal collections activities if an AMP participant defaults while participating in the AMP or terminates the AMP.

VIII. AMP BILLING AND ACTIVE PLAN NOTICING

The Company shall remove the amount of an AMP participant's arrears balance up to \$1,500 from the "current amount due" field on certain views of AMP participant accounts in the Company's billing system. However, the arrears balance up to \$1,500 shall remain on the customer's bill.

Customers who are enrolled in the AMP will receive an AMP "Enrollment Letter" outlining the terms and conditions of their participation in the AMP.

Customers in danger of defaulting from the AMP will receive a default letter advising them of the need to make all required payments or risk default, termination from the AMP, and a return to the Company's normal collections activities.

IX. SUBSEQUENT ELIGIBILITY

A customer is eligible for subsequent enrollment in the AMP provided two years have passed since either (a) the date of the customer's successful completion of the AMP, or (b) the date on which the customer's participation in the AMP was terminated as a result of default or because the customer voluntarily opted out of the AMP, so long as a CAP agency has provided a recommendation to allow eligibility notwithstanding the customer's default or voluntary opt out of the AMP. The Company shall review requests for re-enrollment on a case-by-case basis to determine that the foregoing criteria are met.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

X. REPORTING METRICS

The Company shall report monthly and annually the metrics below to allow for the evaluation of the effectiveness of the AMP. The monthly and annual reports shall be submitted to the PUC in Docket No. 4290.

- Number of customers enrolled in the program at the end of the reporting period;
- Number of customers added to the program during the reporting period;
- Number of customers terminated from the program (by choice or default) during the reporting period;
- Number of customers who successfully completed the program during the reporting period;
- Total customer payments during the reporting period;
- Total amount to be forgiven for all participating customers at the end of the reporting period;
- Average amount to be forgiven for all participating customers at the end of the reporting period;
- Total amount to be paid under a payment plan for all participating customers at the end of the reporting period;
- Average arrears balance not yet forgiven of all participating customers at the end of the reporting period;
- Average arrears balance as a percentage of the total balance due for all participating customers at the end of the reporting period;
- Total amount of arrears outstanding for all participants at the end of the reporting period;
- Total amount of forgiveness credits (allowances) given during the reporting period;
- Number of forgiveness credits (allowances) given during the reporting period;
- Average amount of forgiveness credits (allowances) given during the reporting period;
- Number of participants receiving LIHEAP at the end of the reporting period;
- Percentage of participants receiving LIHEAP at the end of the reporting period; and
- Total LIHEAP payments received during the reporting period.

The Company shall also provide a schedule with the number of customers enrolled in the AMP, by month, together with the number of defaults and program terminations.

XI. COST RECOVERY

The ~~prices for Delivery Charges contained in~~DAC applicable to all the firm rates of the Company are ~~subject to adjustment to reflect~~shall contain an Arrearage Management Adjustment Factor ("AMAF") designed to recover incremental costs incurred associated

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

with the AMP. Incremental costs include the amount of arrearage forgiven. The recovery of the arrearage amounts forgiven by the Company through the AMP is dependent on the following criteria:

- i. If a customer does not satisfy the conditions of R.I.G.L. § 39-2-1(d)(2), the amount of arrearage forgiven by the Company to that point shall remain forgiven and be written off by the Company. However, the amount of arrearage forgiven by the Company is recoverable in full.
- ii. If a customer does satisfy the conditions of R.I.G.L. § 39-2-1(d)(2), all arrearage amounts forgiven will be treated as bad debt. At the end of each calendar year, the Company will perform a test to determine if the amount of bad debt for the year exceeds the adjusted allowable bad debt from the Company's most recent general rate case. This adjusted allowable bad debt will be calculated using the distribution uncollectible amount determined in the last general rate case, updated for the current calendar year Gas Cost Recovery, ~~Distribution Adjustment Clause~~ ("DAC"), commodity, and energy efficiency-related bad debt. Should the actual amount of bad debt incurred by the Company for the year exceed this adjusted allowable bad debt amount, the Company will be entitled to recover, in the following year, all amounts of arrearage forgiven under R.I. Gen. Laws § 39-2-1(d)(2)(xiv) in the prior year in excess of the allowable bad debt. If, however, the amount of the arrearage forgiven under § 39-2-1(d)(2)(xiv) in excess of the adjusted allowable bad debt for a given year is not significant enough to calculate an annual reconciling factor for that year, the Company may reflect such amount in its next Revenue Decoupling Mechanism reconciliation filing.

The AMAF shall be a uniform per therm factor based on the estimated therms to be delivered by the Company to its gas customers over a 12-month period. For billing purposes, the AMAF will be included with the DAC charge on customers' bills. Should any balance remain outstanding subsequent to the recovery of costs associated with the AMP as described above, the Company shall reflect this balance as an adjustment in the subsequent period.

XII. ADJUSTMENT TO RATES

Adjustments to rates pursuant to the Arrears Management Program Provision are subject to review and approval by the PUC. Modifications to the factor contained in this Provision shall be made in accordance with a notice filed with the PUC pursuant to R.I.G.L. § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

SERVICE AND MAIN EXTENSION POLICIES

THE NARRAGANSETT ELECTRIC COMPANY
POLICY 1
NATURAL GAS SERVICE AND MAIN EXTENSION POLICY
FOR NEW INDIVIDUAL RESIDENTIAL CUSTOMERS

When an individual residential customer or a group of individual residential ~~customer(s)~~¹ (“Customer”) request installation of a new service or a relocation of or upgrade to an existing service for the purpose of receiving natural gas service (“Request”), this policy shall apply. This policy applies to the installation and relocation of natural gas facilities by The Narragansett Electric Company (“Company”). This policy shall apply to firm service customers.

1. **Installation of Service Line**

The Company will install a “Service Line,” which may include, but is not limited to: piping, associated metering, and pressure reducing appurtenances, that transports gas below grade to the first accessible fitting of a Customer’s building. The location of the service line, the metering equipment, and the service entrance shall be designated by the Company in accordance with Rhode Island law and accepted industry practices. The Customer may be required to pay a “Contribution in Aid of Construction (CIAC)” as described in ~~Section~~^{Item} 6- below.

2. **Main Extension**

The Company will install a “Main,” if necessary, to provide natural gas distribution service. A “Main” includes, but is not limited to, a pipeline owned by the Company located on a public and/or private right-of-way which is available or used to transport gas to one or ~~more~~^{Service} more Service Lines. The Customer may be required to pay a CIAC, as described in ~~Section~~^{Item} 6 below.

3. **System Reinforcement(s)**

System Reinforcements such as new main or main replacements (increased pipe-size) may be installed when the Company deems such to be necessary to provide adequate service. The Company reserves the right to recover costs for system reinforcements that are designed solely for the Customer’s benefit.

¹A group of residential customers may include a residential subdivision, all or a portion of residential homes along a public way, or a multiple unit building with individually metered residential dwellings.

SERVICE AND MAIN EXTENSION POLICIES

4. Estimated Revenue

Before undertaking the construction of new facilities to serve the Customer, the Company will estimate the annual incremental revenue to be derived by the Company under the ~~local~~-distribution ~~service rates~~ charges from the installation of the new facilities. Any revenue from the Distribution Adjustment Clause factors, Cost of Gas Recovery factors, and Energy Efficiency Program Charges shall be excluded from this calculation.

5. Estimated Expenditures

5.1 Service Line and Main Extension

Service Line and Main Extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.

Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, coupled with a callout fee, absent extenuating circumstances. Costs associated with service line ~~piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.~~

~~5.2~~ Main Extension

~~Main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.~~

~~Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, absent extenuating circumstances. Costs associated with~~ and main extension piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.

~~5.35.2~~ System Reinforcements

System reinforcement costs will be estimated using an engineering estimate.

~~5.45.3~~ Extenuating Circumstances

Projects with extenuating circumstances will be estimated using an engineering estimate.

Examples of extenuating circumstances include but are not limited to: excessive ledge, bridge and railroad crossings, ~~DEM~~ Department of Environmental Management ("DEM") permits and permit restrictions, state roads, restoration requirements, state road permits

SERVICE AND MAIN EXTENSION POLICIES

and any additional municipal requirements, concrete base roadways, new roadways or newly paved roadways and unusual landscaping, culverts, or upgrading of an existing service for added load.

6. Customer Payments

6.1 Contribution in Aid of Construction

Whenever the estimated expenditures necessary to supply gas to the Customer, or for relocation or upgrade of Company equipment for reasons other than the needs of the Company, shall be such an amount that the estimated revenue derived from gas service at the applicable rates will be insufficient to warrant such expenditures, the Company will require the Customer to pay the whole or part of such expenditures. The Company will use a cash flow and a net present value (NPV) analysis) to determine the appropriate customer contribution, ~~referred to as~~ CIAC, which includes a tax contribution factor based on the ~~cash contribution and/or~~ value of ~~the~~ donated property ~~and/or any such cash contribution~~. The resulting CIAC represents the amount that is owed to the Company from the Customer(s) prior to ~~project implementation~~the Company commencing construction.

6.2 Additional Payment

When, in the Company's opinion, ~~significant~~an engineering study is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering study. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required CIAC. If no CIAC is required, the entire additional advance payment will be refunded. If construction is not undertaken, the Company will retain the appropriate portion of this additional advanced payment as reimbursement of costs incurred by the Company, and if any amount remains, will refund the remaining balance to the Customer.

6.3 Payment Terms

For CIAC charges up to \$6,000 per Customer, each Customer will be required to pay the entire amount before the start of construction. If an individual Customer's CIAC is greater than \$6,000, the Customer will have the option to either pay the entire amount before the start of construction, or pay \$6,000 before the start of construction and pay the amount in excess of \$6,000 under a payment plan. The terms of the payment plan will be based on equal payments of at least \$75 per month until the amount in excess of \$6,000 is paid in its entirety. The term of the payment plan is not to exceed a period of five (5)

SERVICE AND MAIN EXTENSION POLICIES

years or sixty (60) months. The amount collected under the payment plan will include interest at the rate ~~of interest applicable to the Company's paid on~~ customer ~~deposit accounts deposits~~. The Customer can choose to pay the remaining balance at any time within the five-year period without penalty.

6.4 Change of Customer

The Customer must agree, as a condition of the monthly payment terms, that if he/she sells, leases, or otherwise transfers control and use of the property to another individual ("New Occupant"), and such New Occupant opens a new account with the Company, the Customer will obtain an agreement from such New Occupant to pay the remaining balance that would have been owed by the Customer at that location. Otherwise, the Customer will remain personally liable for the balance owed. The Company reserves the right to place a lien on the property until such time that the obligation is fulfilled.

6.5 Reconciliation

Whenever the Company collects a CIAC, the Customer has the option to request reconciliation in accordance with the following:

6.5.1 Per-Foot Basis

In instances where the Customer has paid a CIAC derived using per-foot rates, ~~and the final actual footage for the project exceeds 125 feet, and the difference between the final actual footage and estimated footage exceeds 25 feet~~ then, the Company will calculate the difference between the estimated and actual feet ~~times multiplied by~~ the per-foot cost. The ~~resultant resulting~~ difference will be refunded to the Customer, ~~if the difference between the final actual and estimated footage is in excess of 25 feet.~~

6.5.2 Engineering Estimate Basis

In instances where the estimated expenditure was derived using an engineering estimate and the Customer has paid a CIAC, once installation is complete and the actual expenditures ~~recorded determined~~, the Company will ~~compare determine~~ the difference between the engineering estimate and the actual cost of installation. If the difference exceeds the greater of (a) \$1,000, or (b) 10% of the engineering estimate, the Company will and refund the difference to the Customer, recalculate the Customer's CIAC based on actual cost and refund to the Customer the difference between the initial CIAC and the lower recalculated CIAC. if the difference is greater than 10% of the estimated expenditure or \$1,000, whichever

SERVICE AND MAIN EXTENSION POLICIES

~~is greater.~~ In no case shall the reconciliation result in additional payments from the Customer, nor will the Company refund more than the Customer actually paid.

7. More Than One Customer

When natural gas service is requested by more than one Customer for the same main extension line, the CIAC will be reasonably allocated among those Customers.

8. Customer Added After Initial Construction

If a new Customer (or group of Customers) is supplied from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will recalculate the charges associated with installation of the main extension and adjust ~~charges~~[CIACs](#) or initiate refunds as appropriate.

9. Gas Service Agreement

The Company will require the Customer to sign a gas service agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation, relocation, and/or upgrade of natural gas distribution line(s) to the Customer's property, provided that such terms are not inconsistent with the terms expressed in this policy.

10. Seasonal ~~limitations~~[Limitations](#) on Underground Construction

The Company may decline, in its sole discretion, to install any underground facilities due to weather or other seasonal concerns.

11. Easements

If necessary in the Company's determination, the Company will, as a condition on the installation of the service, require the Customer(s) to provide the Company with an [executed](#) easement (drafted by the Company) for all facilities located on private property. [The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.](#)

12. Changes in Policy and Procedures

SERVICE AND MAIN EXTENSION POLICIES

The policies, procedures, and charges set forth herein are subject to periodic review and may be expanded, updated, revised, and/or modified from time to time at the Company's discretion and with the Division's approval.

Narragansett Electric Company
For Individual Residential Customers
CIAC THRESHOLD FOOTAGES PER RESIDENTIAL GAS HEATING CUSTOMER

13. Thresholds for CIAC Waivers

This matrix below shows, by Customer Subcategory, the service length and or service & main installation combinations that would result in no charge to the Customer. Any variation from what is shown here may result in a cost to the Customer based on length of service line and main, type of service (residential, C&I, etc.) and pipe size. Please contact the Company directly for further information regarding costs related to jobs that ~~exceed the~~ exceed the thresholds shown below.

SERVICE AND MAIN EXTENSION POLICIES

Pipe Size	Service Main	Under 2" 2"	Under 2" 2"	Under 2" 2"	Under 2" 2"
Customer Subcategory		Conversion	New Homes XXLarge	New Homes XLarge	New Homes Large
Approximate Square Footage			4500	3500	2400
Annual Load (ADTh)		123	255	201	142
	Service Footage	Service Footage	Service Footage	Service Footage	Service Footage
	Service Line Only	81	177	139	96
	Main Footage	Service Footage	Service Footage	Service Footage	Service Footage
	10	60	157	119	76
	15	51	146	109	66
	20	41	137	99	56
	25	31	127	89	46
	30	21	117	78	36
	35	11	107	69	26
	40	N/A	97	58	16
	45	N/A	86	48	5
	50	N/A	76	38	N/A
	55	N/A	67	28	N/A
	60	N/A	57	17	N/A
	65	N/A	47	8	N/A
	70	N/A	37	N/A	N/A

Pipe Size	Service Main	Under 2" 2"	Under 2" 2"	Under 2" 2"	Under 2" 2"
Customer Subcategory		New Homes Med	New Homes Small	Apartment/Condo Small	Apartment/Condo Large
Approximate Square Footage		1800	1200		
Annual Load (ADTh)		123	108	59	83
	Service Footage	Service Footage	Service Footage	Service Footage	Service Footage
	Service Line Only	81	69	22	48
	Main Footage	Service Footage	Service Footage	Service Footage	Service Footage
	10	60	48	N/A	28
	15	51	39	N/A	18
	20	41	29	N/A	7
	25	31	19	N/A	N/A
	30	21	9	N/A	N/A
	35	11	N/A	N/A	N/A
	40	N/A	N/A	N/A	N/A
	45	N/A	N/A	N/A	N/A
	50	N/A	N/A	N/A	N/A
	55	N/A	N/A	N/A	N/A
	60	N/A	N/A	N/A	N/A
	65	N/A	N/A	N/A	N/A
	70	N/A	N/A	N/A	N/A

SERVICE AND MAIN EXTENSION POLICIES

THE NARRAGANSETT ELECTRIC COMPANY
POLICY 2
NATURAL GAS SERVICE AND MAIN EXTENSION POLICY
FOR RESIDENTIAL DEVELOPMENTS

When a developer, contractor, builder or other customer (“Developer”) proposing to construct a residential development or individual homes requests installation of a new service or a relocation of or upgrade to an existing service for the purpose of receiving natural gas service (“Request”), this policy shall apply. This policy applies to the installation and relocation of natural gas facilities by The Narragansett Electric Company (“Company”).

1. **Installation of Service Line**

The Company will install a “Service Line,” which may include, but is not limited to: piping, associated metering, and pressure reducing appurtenances, that transports gas below grade to the first accessible fitting of a Customer’s building. The location of the service line, the metering equipment, and the service entrance shall be designated by the Company in accordance with Rhode Island law and accepted industry practices. The Customer-Developer may be required to pay a “Contribution in Aid of Construction (CIAC)” as described in Item 6 below.

2. **Main Extension**

The Company will install a “Main” if necessary, to provide natural gas distribution service. A “Main” includes, but is not limited to, a pipeline owned by the Company located on a public and/or private right-of-way which is available or used to transport gas to one or more Service Lines. The Customer-Developer may be required to pay a CIAC, as described in Section 7-Item 6 below.

3. **System Reinforcement(s)**

System Reinforcements such as new main or main replacements (increased pipe-size) may be installed when the Company deems such to be necessary to provide adequate service. The Company reserves the right to recover costs for system reinforcements that are designed solely for the Customer’s benefit.

SERVICE AND MAIN EXTENSION POLICIES

4. Estimated Revenue

Before undertaking the construction of new facilities to serve the ~~Customer~~development, the Company will estimate the annual incremental revenue to be derived by the Company under the local distribution service rates from the installation of the new facilities. Any revenue from the Distribution Adjustment Clause factors, Cost of Gas Recovery factors, and Energy Efficiency Charges shall be excluded from this calculation.

5. Estimated Expenditures

5.1 Service Line and Main Extension

Service line and main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.

Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, coupled with a call out fee, absent extenuating circumstances. Costs associated with service line ~~piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.~~

~~11.1—Main Extension~~

~~Main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.~~

~~Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, absent extenuating circumstances. Costs associated with~~and main extension piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.

5.2 System Reinforcements

System reinforcement costs will be estimated using an engineering estimate.

5.3 Extenuating Circumstances

Projects with extenuating circumstances will be estimated using an engineering estimate.

Examples of extenuating circumstances include but are not limited to: excessive ledge, bridge and railroad crossings, DEM permits and permit restrictions, state roads,

SERVICE AND MAIN EXTENSION POLICIES

restoration requirements, state road permits and any additional municipal requirements, concrete base roadways, new roadways or newly paved roadways and unusual landscaping, culverts or upgrading of an existing service for added load.

6. Developer Obligations

The Developer will be responsible for removal of ledge, trenching and backfilling in accordance with the Company's construction standards. In addition, the Developer will be responsible for:

- i. providing, prior to the start of the Company's construction, all applicable documents required for the Company to prepare design drawings and easements for its facilities to be installed on private property;
- ii. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed/referred to above; equipment that is not approved shall not be used without the prior written consent of the Company; and
- iii. turning over ownership of the local gas distribution system to the Company upon inspection and acceptance of such system by the Company.

7. ~~Customer-Developer~~ Payments

a. Contribution in Aid of Construction

Whenever the estimated expenditures necessary to supply gas to the Customer, or for relocation or upgrade of Company equipment for reasons other than the needs of the Company, shall be such an amount that the estimated revenue derived from gas service at the applicable rates will be insufficient to warrant such expenditures, the Company will require the ~~Customer-Developer~~ to pay the whole or part of such expenditures. The Company will use a cash flow and a net present value (NPV analysis) to determine the appropriate customer contribution, referred to as CIAC, which includes a tax contribution factor based on the value of the donated property and/or any such cash contribution. The resulting CIAC represents the amount that is owed to the Company from the ~~Customer(s)Developer~~ prior to project implementation. Cost to the ~~Customer-Developer~~ will vary depending upon job scope, and will be provided during the application process, once job specifications have been determined.

b. Additional Payment

SERVICE AND MAIN EXTENSION POLICIES

When, in the Company's opinion, significant engineering is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering study. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required CIAC. If no CIAC is required, the entire additional advance payment will be refunded. If construction is not undertaken, the Company will retain the appropriate portion of this additional advanced payment as reimbursement of costs incurred by the Company, and if any amount remains, will refund the remaining balance to the Customer/Developer.

c. Reconciliation

Whenever the Company collects a CIAC, the Customer has the option to request a reconciliation in accordance with the following:

i. Per Foot Basis

In instances where the Customer/Developer has paid a CIAC derived using per foot rates, and the final actual footage for the project exceeds 125 feet; then, the Company will calculate the difference between the estimated and actual feet times the per foot cost. The resultant difference will be refunded to the Customer, if the difference between the final actual and estimated footage is in excess of 25 feet.

ii. Engineering Estimate Basis

In instances where the estimated expenditure was derived using an engineering estimate and the Customer/Developer has paid a CIAC, once installation is complete and the actual expenditures ~~recorded~~determined, the Company will determine the difference between~~compare~~ the engineering estimate and the actual cost of installation. If the difference exceeds the greater of (a) \$1,000 or (b) 10% of the engineering estimate, the Company will~~and refund the difference to the Customer~~ recalculate the Developer's CIAC based on actual cost and refund to the customer the difference between the initial CIAC and the lower recalculated CIAC,~~if the difference is greater than 10% of the estimated expenditure or greater than \$1,000, whichever is greater.~~ In no case shall the reconciliation result in additional payments from the Customer, nor will the Company refund more than the Customer/Developer actually paid.

8. More Than One Customer

SERVICE AND MAIN EXTENSION POLICIES

When natural gas service is requested by more than one Customer for the same main extension line, the CIAC will be reasonably allocated among those Customers.

9. Customer Added After Initial Construction

If a new Customer (or group of Customers) is supplied from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will recalculate the charges associated with installation of the main extension and adjust charges or initiate refunds as appropriate.

10. Developer Provides Plans and Documentation

The total number of house lots proposed to be constructed (“House Lots”) will be provided in advance to the Company by the Developer (prior to the Company building the distribution line), along with an electronic copy (in a format acceptable to the Company) of the subdivision plan approved by the planning board in the applicable community.

The Company may require the Developer to provide, in advance, the following:

- (A) a copy of the approval of the planning board for the subdivision;
- (B) a copy of all permits and approvals that have been obtained for constructing the development;
- (C) the name and address of the bank or credit union providing financing for the development, including a contact person and phone number;
- (D) a schedule or Developer’s best estimate for the construction of homes in the development; and
- (E) if requested by the Company, such other reasonable information that may be required to confirm the viability of the development.

11. Building the Distribution Line in Segments

The Company may, in its own discretion, construct the distribution in segments, rather than all at once in the proposed development.

SERVICE AND MAIN EXTENSION POLICIES

12. Gas Service Agreement

The Company will require the Customer-Developer to sign a gas service agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation, relocation, and/or upgrade of natural gas distribution line(s) to the Customer's propertydevelopment, provided that such terms are not inconsistent with the terms expressed in this policy.

~~12.~~13. Seasonal limitations on Underground Construction

The Company may decline, in its sole discretion, to install any underground facilities due to weather or other seasonal concerns.

~~13.~~14. Easements

If necessary in the Company's determination, the Company will, as a condition on the installation of the service, require the Customer(s)Developer to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Developer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Developer's installation, the Developer will be responsible for obtaining all third party rights or crossings at the Developer's expense.

~~12.~~ Changes in Policy and Procedures

The policies, procedures, and charges set forth herein are subject to periodic review and may be expanded, updated, revised, and/or modified from time to time at the Company's discretion, and with the Division's approval.

SERVICE AND MAIN EXTENSION POLICIES

THE NARRAGANSETT ELECTRIC COMPANY
POLICY 3
NATURAL GAS SERVICE AND MAIN EXTENSION POLICY

FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

The terms of this policy shall apply when a commercial, industrial or non-residential (a real estate development which is not an approved subdivision of single-family homes) customer ("Customer") requests installation of a new service or a relocation of or upgrade to an existing service for the purpose of receiving natural gas service ("Request"). This policy applies to the installation and relocation of natural gas facilities by The Narragansett Electric Company ("Company").

1. **Installation of Service Line**

The Company will install a "Service Line," which may include, but is not limited to: piping, associated metering, and pressure reducing appurtenances, that transports gas below grade to the first accessible fitting of a Customer's building. The location of the service line, the metering equipment, and the service entrance shall be designated by the Company in accordance with Rhode Island law and accepted industry practices. The Customer may be required to pay a "Contribution in Aid of Construction (CIAC)" as described below.

2. **Main Extension**

The Company will install a "Main," if necessary, to provide natural gas distribution service. A "Main" includes, but is not limited to, a pipeline owned by the Company located on a public and/or private right-of-way which is available or used to transport gas to one or more Service Lines. The Customer may be required to pay a CIAC, as described below.

3. **System Reinforcement(s)**

System Reinforcements such as new main or main replacements (increased pipe-size) may be installed when the Company deems such to be necessary to provide adequate service. The Company reserves the right to recover costs for system reinforcements that are designed solely for the Customer's benefit.

SERVICE AND MAIN EXTENSION POLICIES

4. Estimated Revenue

Before undertaking the construction of new facilities to serve the Customer, the Company will estimate the annual incremental revenue to be derived by the Company under the local distribution service rates from the installation of the new facilities. Any revenue from the Distribution Adjustment Clause factors, Cost of Gas Recovery factors, and Energy Efficiency Charges shall be excluded from this calculation.

5. Estimated Expenditures

a. Service Line and Main Extension

Service line and main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.

Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, coupled with a call out fee, absent extenuating circumstances. Costs associated with service line ~~piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.~~

~~12.1 — Main Extension~~

~~Main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.~~

~~Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, absent extenuating circumstances. Costs associated with~~and main extension piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.

b. System Reinforcements

System reinforcement costs will be estimated using an engineering estimate.

c. Extenuating Circumstances

Projects with extenuating circumstances will be estimated using an engineering estimate.

SERVICE AND MAIN EXTENSION POLICIES

Examples of extenuating circumstances include but are not limited to: excessive ledge, bridge and railroad crossings, DEM permits and permit restrictions, state roads, restoration requirements, state road permits and any additional municipal requirements, concrete base roadways, new roadways or newly paved roadways and unusual landscaping, culverts or upgrading of an existing service for added load.

6. Customer Obligations

The Customer, at no cost to the Company, will be responsible for blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

7. Customer Payments

a. Contribution in Aid of Construction

Whenever the estimated expenditures necessary to supply gas to the Customer, or for relocation or upgrade of Company equipment for reasons other than the needs of the Company, shall be such an amount that the estimated revenue derived from gas service at the applicable rates will be insufficient to warrant such expenditures, the Company will require the Customer to pay the whole or part of such expenditures. The Company will use a cash flow and a net present value (NPV analysis) to determine the appropriate customer contribution, referred to as CIAC, which includes a tax contribution factor based on the value of the donated property and/or any such cash contribution. The resulting CIAC represents the amount that is owed to the Company from the Customer(s) prior to project implementation. Cost to the Customer will vary depending upon job scope, and will be provided during the application process, once job specifications have been determined.

b. Additional Payment

When, in the Company's opinion, significant engineering is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required CIAC. If no CIAC is required, the entire additional advance payment will be refunded. If construction is not undertaken, the Company will retain the appropriate portion of this additional advanced payment as reimbursement of costs incurred by the Company, and if any amount remains, will refund the remaining balance to the Customer.

SERVICE AND MAIN EXTENSION POLICIES

c. Reconciliation

Whenever the Company collects a CIAC, the Customer has the option to request a reconciliation in accordance with the following:

i. Per Foot Basis

In instances where the Customer has paid a CIAC derived using per foot rates, and the final actual footage for the project exceeds 125 feet; then, the Company will calculate the difference between the estimated and actual feet times the per foot cost. The resultant difference will be refunded to the Customer, if the difference between the final actual and estimated footage is in excess of 25 feet.

ii. Engineering Estimate Basis

In instances where the estimated expenditure was derived using an engineering estimate and the Customer has paid a CIAC, once installation is complete and the actual expenditures ~~recorded~~determined, the Company will ~~compare~~determine the difference between the engineering estimate and the actual cost of installation. If the difference exceeds the greater of (a) \$1,000, or (b) 10% of the engineering estimate, the Company will recalculate the Customer's CIAC based on actual cost and refund to the Customer the difference between the initial CIAC and the lower recalculated CIAC. ~~and refund the difference to the Customer, if the difference is greater than 10% of the estimated expenditure or greater than \$1,000, whichever is greater.~~ In no case shall the reconciliation result in additional payments from the Customer, nor will the Company refund more than the Customer actually paid.

8. More Than One Customer

When natural gas service is requested by more than one Customer for the same main extension line, the CIAC will be reasonably allocated among those Customers.

9. Customer Added After Initial Construction

If a new Customer (or group of Customers) is supplied from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will recalculate the charges associated with installation of the main extension and adjust charges or initiate refunds as appropriate.

10. Building the Distribution Line in Segments

SERVICE AND MAIN EXTENSION POLICIES

The Company may, in its own discretion, construct the distribution in segments, rather than all at once in the proposed development.

11. Gas Service Agreement

The Company will require the Customer to sign a gas service agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation, relocation, and/or upgrade of natural gas distribution line(s) to the Customer's property, provided that such terms are not inconsistent with the terms expressed in this policy.

12. Seasonal limitations on Underground Construction

The Company may decline, in its sole discretion, to install any underground facilities due to weather or other seasonal concerns.

13. Easements

If necessary in the Company's determination, the Company will, as a condition on the installation of the service, require the Customer(s) to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

~~13. Changes in Policy and Procedures~~

~~The policies, procedures, and charges set forth herein are subject to periodic review and may be expanded, updated, revised, and/or modified from time to time at the Company's discretion, and with the Division's approval.~~

Attachment 20

Narragansett Electric and Narragansett Gas Calculation of the
Proposed Low Income Discount Recovery Factor

Narragansett Electric
Calculation of Estimated Rate Year Electric Low Income Discount and Low Income Discount Recovery Factor (LIDRF)

Section 1 - Calculation of Low Income Discount

		Rate Year Rate A-60 Units (a)	Rate A-60 Rate (b)	Charges (c)	Proposed Discount (d)	Low Income Discount (e)
(1)	Customer Charge	437,171	\$2.00	\$874,342		
(2)	RE Growth Factor	437,171	\$0.78	\$340,993		
(3)	LIHEAP Enhancement Surcharge	437,171	\$0.81	\$354,109		
(4)	Distribution kWh Charge	223,496,800	\$0.04415	\$9,867,384		
(5)	ISR CapEx Factor	223,496,800	\$0.00000	\$0		
(6)	ISR CapEx Reconciliation Factor	223,496,800	(\$0.00135)	(\$301,721)		
(7)	ISR O&M Factor	223,496,800	\$0.00175	\$391,119		
(8)	ISR O&M Reconciliation Factor	223,496,800	(\$0.00001)	(\$2,235)		
(9)	Pension/PBOP Factor	223,496,800	(\$0.00085)	(\$189,972)		
(10)	Revenue Decoupling Mechanism Adjustment Factor	223,496,800	\$0.00118	\$263,726		
(11)	Storm Fund Replenishment Factor	223,496,800	\$0.00288	\$643,671		
(12)	Low Income Discount Recovery Factor	223,496,800	\$0.00000	\$0		
(13)	Subtotal Distribution Energy Charge			\$10,671,972		
(14)	Transmission Charge	223,496,800	\$0.03271	\$7,310,580		
(15)	Transition Charge	223,496,800	(\$0.00087)	(\$194,442)		
(16)	Energy Efficiency Program Charge	223,496,800	\$0.01002	\$2,239,438		
(17)	Renewable Energy Distribution Charge	223,496,800	\$0.00630	<u>\$1,408,030</u>		
(18)	Total Delivery Service Charges			\$23,005,022		
(19)	Winter Commodity Charge	108,217,729	\$0.09515	\$10,296,917		
(20)	Summer Commodity Charge	<u>115,279,071</u>	\$0.08486	<u>\$9,782,582</u>		
(21)	Total Commodity Charges	223,496,800		\$20,079,499		
(22)	Total			\$43,084,521		
(23)	Low Income Discount				25.0%	\$10,771,130
(24)	Value of Exemption from Low Income Discount Recovery Factor					<u>\$328,540</u>
(25)	Total Low Income Benefit				25.6%	\$11,099,670

Column Descriptions:

- (a) Attachment 9 Schedule 4-A
(b) (1), (4) Attachment 9 Schedule 4-A
(2), (3), (6) - (11), (14) - (17) per RIPUC 2005, Effective Date April 1, 2018
(19) per RIPUC 2006, Effective January 1, 2018
(20) per RIPUC 2006, Effective Date April 1, 2018
(c) Column (a) x Column (b)
(d) Proposed Discount off of total amount billed
(e) Line (22) x Line (23), Column (d)
Line Descriptions:
(12) Proposing that all A-60 customers are exempt from Low Income Discount Recovery Factor
(13) Sum of Lines (4) through (12)
(18) Sum of Lines (1) through (3) + Line (13) + Sum of Lines (14) through (17)
(21) Line (19) + Line (20)
(22) Line (18) + Line (21)
(23) Column (c), Line (22) x Column (d), Line (23)
(24) Column (a) kWh x Section 2, Line (1) ÷ Total Company kWh Delivery Forecast including low income rate classes
(25) Line (23) + Line (24); Column (d) = Column (e) ÷ Line (22) Column (c)

Section 2 - Calculation of Proposed Low Income Discount Recovery Factor

(1)	Estimated Discount Provided, Rate Year	\$10,771,130
(2)	Forecasted kWh Deliveries, Rate Year	<u>7,072,229,805</u>
(3)	Proposed Low Income Discount Recovery Factor for September 1, 2018	\$0.00152

Line Descriptions:

- (1) Section 1, Line (23), Column (e)
(2) Rate Year Forecast excluding Rate A-60 kWh
(3) Line (1) ÷ Line (2), truncated to five decimal places

Narragansett Gas
Calculation of Estimated Rate Year Gas Low Income Discount and Low Income Discount Recovery Factor (LIDRF)

Section 1 - Calculation of Low Income Discount

	Rate Year Rate 11 Units (a)	Rate 10 Rate (b)	Charges (c)	Rate Year Rate 13 Units (d)	Rate 12 Rate (e)	Charges (f)	Total Charges (g)
(1) Customer Charge	2,492	\$14.00	\$34,888	204,901	\$14.00	\$2,868,614	\$2,903,502
(2) LIHEAP Enhancement Surcharge	2,492	\$0.81	\$2,019	204,901	\$0.81	\$165,970	\$167,989
(3) Distribution Charge Peak	101,774	\$0.5579	\$56,780	11,536,022	\$0.5636	\$6,501,702	\$6,558,482
Distribution Charge Off Peak				2,725,461	\$0.5049	\$1,376,085	\$1,376,085
(4) DAC	101,774	\$0.0475	\$4,834	11,536,022	\$0.0206	\$237,642	\$242,476
(5) Low Income Discount Recovery Factor	101,774	\$0.0000	\$0	11,536,022	\$0.0000	\$0	\$0
(6) Energy Efficiency Program Charge	101,774	\$0.0876	<u>\$8,915</u>	11,536,022	\$0.0876	<u>\$1,010,556</u>	<u>\$1,019,471</u>
(7) Total Delivery Service Charges			\$107,436			\$12,160,569	\$12,268,005
(8) Commodity Charge	101,774	\$0.4797	<u>\$48,821</u>	11,536,022	\$0.5227	<u>\$6,029,879</u>	<u>\$6,078,700</u>
(9) Total			\$156,257			\$18,190,448	\$18,346,705
(10) Low Income Discount Percentage			<u>25%</u>			<u>25%</u>	
(11) Low Income Discount			\$39,064			\$4,547,612	\$4,586,676
(12) Low Income Discount Recovery Factor			<u>\$1,177</u>			<u>\$133,356</u>	<u>\$134,533</u>
(13) Total Low Income Benefit			\$40,241			\$4,680,968	\$4,721,209
(14) Effective Low Income Discount			25.6%			25.5%	25.5%

Column Descriptions:

- (a), (d) Workpaper NG-PP-1(a)-GAS, Pages 24 and 27
(b), (e) Line (1), (3): Exhibit PMN-8, page 6
(c) Column (a) x Column (b)
(f) Column (d) x Column (e)
(g) Column (c) + Column (f)

Line Descriptions:

- (7) Sum of Lines (1) through (6)
(9) Line (7) + Line (8)
(10) Proposed Discount off of total amount billed
(11) Line (9) x Line (10)
(12) Column (c) and (f) = Column (a) and (d) therms x Section 2, Line (1) ÷ Total Company Therm Forecast including low income rate classes
(13) Line (11) + Line (12)
(14) Line (13) ÷ [Line (9) + Line (12)]

Section 2 - Calculation of Proposed Low Income Discount Recovery Factor

(1) Estimated Discount Provided, Rate Year	\$4,586,676
(2) Forecasted Therms, Rate Year	<u>382,361,343</u>
(3) Proposed Low Income Discount Recovery Factor for September 1, 2018	\$0.0119

Line Descriptions:

- (1) Section 1, Line (10), Column (h)
(2) Rate Year Forecast excluding Rates 11 and 13
(3) Line (1) ÷ Line (2), truncated to four decimal places

Attachment 21

Narragansett Electric and Narragansett Gas Calculation of Miscellaneous Fees

Narragansett Gas
Proposed Fee for Account Restoration

(1) Labor Costs for Meter Off Due to Non Payment	\$19.79
(2) Labor Burdens	\$13.74
(3) Transportation Costs for Meter Off Due to Non Payment	\$4.93
(4) Labor Costs for Meter On Due to Customer Payment	\$29.69
(5) Labor Burdens	\$20.62
(6) Transportation Costs for Meter On Due to Customer Payment	<u>\$7.40</u>
(7) Total Cost of Restoring Service	\$96.17
(8) Proposed Account Restoration Fee	\$96.00
(9) Current Account Restoration Fee	<u>\$25.00</u>
(10) Proposed Increase in Account Restoration Fee	\$71.00
(11) Test Year Count of Account Restoration Fees Billed	<u>3,274</u>
(12) Proposed Incremental Account Restoration Fee Revenue	\$232,454

- (1) 0.6 hours of labor time x average hourly rate of \$32.98
- (2) Line (1) x labor OH %, excluding pension and OPEB, of 69.44%
- (3) 0.6 hours of labor time x average hourly rate of \$8.22
- (4) 0.9 hours of labor time x average hourly rate of \$32.98
- (5) Line (4) x labor OH %, excluding pension and OPEB, of 69.44%
- (6) 0.9 hours of labor time x average hourly rate of \$8.22
- (7) Sum of Lines (1) through (6)
- (8) Line (7), truncated to 0 decimal places
- (9) Per Company Tariff, RIPUC NG-GAS 101, Section 1, Schedule A, Sheet 9
- (10) Line (8) - Line (9)
- (11) Per Company Billing Report
- (12) Line (10) * Line (11)

Narragansett Electric
Proposed Fee for Account Restoration

(1) Labor Costs for Meter Off Due to Non Payment	\$8.13
(2) Labor Burdens	\$5.65
(3) Transportation Costs for Meter Off Due to Non Payment	\$2.47
(4) Labor Costs for Meter On Due to Customer Payment	\$8.13
(5) Labor Burdens	\$5.65
(6) Transportation Costs for Meter On Due to Customer Payment	<u>\$2.47</u>
(7) Total Cost of Restoring Service	\$32.50
(8) Proposed Account Restoration Fee	\$32.00
(9) Current Account Restoration Fee	<u>\$38.00</u>
(10) Proposed Increase in Account Restoration Fee	(\$6.00)
(11) Test Year Count of Account Restoration Fees Billed	<u>11,900</u>
(12) Proposed Incremental Account Restoration Fee Revenue	(\$71,400)

- (1) 0.3 hours of labor time x average hourly rate of \$27.11
- (2) Line (1) x labor OH %, excluding pension and OPEB, of 69.44%
- (3) 0.3 hours of labor time x average hourly rate of \$8.22
- (4) 0.3 hours of labor time x average hourly rate of \$27.11
- (5) Line (4) x labor OH %, excluding pension and OPEB, of 69.44%
- (6) 0.3 hours of labor time x average hourly rate of \$8.22
- (7) Sum of Lines (1) through (6)
- (8) Line (7), truncated to 0 decimal places
- (9) Per Company Tariff, RIPUC No. 2130, Section 21
- (10) Line (8) - Line (9)
- (11) Per Company Billing Report
- (12) Line (10) * Line (11)

Narragansett Gas
Proposed Fee for IP Wireless Device

Plant Investment

(1)	Incremental Cost of Meter Equipped with a Wireless Module		\$1,035
	Labor Cost		
(2)	Average Travel Time	1.0	
(3)	Average Time to Install	<u>2.0</u>	
(4)	Total Time	3.0	
(5)	Hourly Rate	<u>\$42.60</u>	
(6)	Base Labor	\$127.80	
(7)	Labor Overheads	<u>95.88%</u>	
(8)	Labor Costs		<u>\$250</u>
(9)	Lump Sum Fee, Equipment Cost		\$1,285
(10)	Annual Fee, Data Plan		\$17
(11)	<u>Monthly Weighted Cost of Data Plan</u>		<u>Weighting</u>
(12)	Monthly Cost, Low End	\$0.83	85%
(13)	Monthly Cost, High End	\$5.00	15%
(14)	Weighted Average Monthly Cost	\$1.46	
(15)	x 12	<u>12</u>	
(16)	Annual Cost	\$17	

- (2) Average Estimate
- (3) Average Estimate
- (4) Line (2) + Line (3)
- (6) Line (4) x Line (5)
- (7) Test Year Average
- (8) Line (6) x [1 + Line (7)]
- (9) Line (1) + Line (8)
- (10) Line (16)

Narragansett Electric
Proposed Fee for IP Wireless Device

Plant Investment

(1)	Incremental Cost of Meter Equipped with a Wireless Module		\$583
	Labor Cost		
(2)	Average Travel Time	0.2	
(3)	Average Time to Install	<u>1.0</u>	
(4)	Total Time	1.2	
(5)	Hourly Rate	<u>\$39.62</u>	
(6)	Base Labor	\$48.86	
(7)	Labor Overheads	<u>95.88%</u>	
(8)	Labor Costs		<u>\$96</u>
(9)	Lump Sum Fee, Equipment Cost		\$679
(10)	Annual Fee, Data Plan		\$17
(11)	<u>Monthly Weighted Cost of Data Plan</u>		<u>Weighting</u>
(12)	Monthly Cost, Low End	\$0.83	85%
(13)	Monthly Cost, High End	\$5.00	15%
(14)	Weighted Average Monthly Cost	\$1.46	
(15)	x 12	<u>12</u>	
(16)	Annual Cost	\$17	

- (2) Average Estimate
- (3) Average Estimate
- (4) Line (2) + Line (3)
- (6) Line (4) x Line (5)
- (7) Test Year Average
- (8) Line (6) x [1 + Line (7)]
- (9) Line (1) + Line (8)
- (10) Line (16)

Narragansett Gas
Proposed Fee for Returned Checks

Test Year External Costs

<u>Service Description</u>	<u>Service Charges</u>	<u>Reference</u>
<u>JPCM Charges</u>		
(1) Return Item	\$17,504	
(2) Return Multiple Locations	\$1,445	
(3) Return Image	\$4,504	
(4) Return Detail Reporting	\$1,351	
(5) Return Item Redeposit	\$9,264	
(6) ARC Zero Admin Return Process	\$6,000	
(7) Return Item Redeposit	\$25,809	
(8) eLockbox Return - Electronic	\$203	
(9) Return Notification - Online	\$218	
(10) Return Notification - Transmission	<u>\$23,793</u>	
(11) Total	\$90,091	Total JPCM Charges per Invoices
<u>TransCentra Charges</u>		
(12) Return Corr. Various Types	\$1,192	Per TransCentra Invoices
(13) Data Capture - Return / NSF Item	<u>\$832</u>	Per TransCentra Invoices
(14) Total	\$2,024	Total TransCentra Costs
(15) Total External Costs	\$92,115	Line (11) + Line (14)

Test Year Internal Costs

<u>Internal Labor</u>	<u>Wages</u>	
(16) Base Labor	\$6,948	Per Company Estimate
(17) Labor Overheads	<u>\$4,896</u>	Per Company Estimate
(18) Total	\$11,844	Line (16) + Line (17)

Proposed Returned Check Fee

(19) Total External Costs	\$92,115	Line (15)
(20) Total Internal Costs	<u>\$11,844</u>	Line (18)
(21) Total Costs	\$103,958	Line (19) + Line (20)
(22) Test Year Returned Items	<u>13,072</u>	Per General Ledger
(23) Proposed Returned Check Fee	\$8.00	Line (21) ÷ Line (22), rounded to 0 decimal places

Incremental Revenue

(24) Proposed Returned Check Fee	\$8.00	Line (23)
(25) Current Returned Check Fee	<u>\$15.00</u>	2130
(26) Proposed Decrease in Returned Check Fee	(\$7.00)	Line (24) - Line(25)
(27) Test Year Returned Items- Gas	4,248	Per General Ledger
(28) Decrease in Returned Check Fee Revenue - Gas	(\$29,736)	Line (26) x Line (27)

Narragansett Electric
Proposed Fee for Returned Checks

Test Year External Costs

<u>Service Description</u>	<u>Service Charges</u>	<u>Reference</u>
<u>JPCM Charges</u>		
(1) Return Item	\$17,504	
(2) Return Multiple Locations	\$1,445	
(3) Return Image	\$4,504	
(4) Return Detail Reporting	\$1,351	
(5) Return Item Redeposit	\$9,264	
(6) ARC Zero Admin Return Process	\$6,000	
(7) Return Item Redeposit	\$25,809	
(8) eLockbox Return - Electronic	\$203	
(9) Return Notification - Online	\$218	
(10) Return Notification - Transmission	<u>\$23,793</u>	
(11) Total	\$90,091	Total JPCM Charges per Invoices
<u>TransCentra Charges</u>		
(12) Return Corr. Various Types	\$1,192	Per TransCentra Invoices
(13) Data Capture - Return / NSF Item	<u>\$832</u>	Per TransCentra Invoices
(14) Total	\$2,024	Total TransCentra Costs
(15) Total External Costs	\$92,115	Line (11) + Line (14)

Test Year Internal Costs

<u>Internal Labor</u>	<u>Wages</u>	
(16) Base Labor	\$6,948	Per Company Estimate
(17) Labor Overheads	<u>\$4,896</u>	Per Company Estimate
(18) Total	\$11,844	Line (16) + Line (17)

Proposed Returned Check Fee

(19) Total External Costs	\$92,115	Line (15)
(20) Total Internal Costs	<u>\$11,844</u>	Line (18)
(21) Total Costs	\$103,958	Line (19) + Line (20)
(22) Test Year Returned Items	<u>13,072</u>	Per General Ledger
(23) Proposed Returned Check Fee	\$8.00	Line (21) ÷ Line (22), rounded to 0 decimal places

Incremental Revenue

(24) Proposed Returned Check Fee	\$8.00	Line (23)
(25) Current Returned Check Fee	<u>\$15.00</u>	2130
(26) Proposed Decrease in Returned Check Fee	(\$7.00)	Line (24) - Line(25)
(27) Test Year Returned Items- Electric	8,824	Per General Ledger
(28) Decrease in Returned Check Fee Revenue - Electric	(\$61,768)	Line (26) x Line (28)

Narragansett Electric
Lighting Service Charge

Service Charge - Labor and Equipment Costs for Initial Analysis

Service Charge Cost Development

Description		Service Response to Customer Requested Task Other Than General O&M Functions	
<u>Labor</u>			
(1)	Trouble Shooter - Hourly Rate	\$47.12	Labor Rate per Negotiated Union Agreement
(2)	Installation & Travel Time (Minutes)	<u>45</u>	Average Estimate (Travel/Set-up/Work/ Breakdown)
(3)	SubTotal Direct Labor	\$35.34	Line (1) x [Line (2) ÷ 60]
<u>Labor Overhead</u>			
(4)	Overhead Labor Cost	112.17%	Test Year Labor Allocation Rates
(5)	SubTotal Labor Overhead	<u>\$39.64</u>	Line (3) x Line (4)
(6)	Total Labor	\$74.98	Line (3) + Line (5)
<u>Equipment</u>			
(7)	Truck-Light Duty	\$46.58	NG Fleet Category Cost Assessment
(8)	Installation & Travel Time (Minutes)	<u>45</u>	Average Estimate (Travel/Set-up/Work/ Breakdown)
(9)	Total Equipment	\$34.94	Line (7) x [Line (8) ÷ 60]
<u>Material</u>			
(10)	Red Cap PE, Connect/Disconnect, Fuse, Etc.	\$5.00	Average of Purchase Agreement Pricing
(11)	SubTotal Material	<u>\$5.00</u>	Line (10)
<u>Material Overhead</u>			
(12)	Stores Handling	23.25%	Test Year Allocation Rates
(13)	Imprest Stock (connectors/tape/etc.)	3.00%	Estimate for non-specified required materials
(14)	SubTotal Material Overhead	<u>\$1.31</u>	Line (12) + Line (13)
(15)	Total Material	<u>\$6.31</u>	Line (11) + Line (14)
(16)	Total Labor, Equipment Material & Misc. Costs	<u>\$116.00</u>	Line (6) + Line (9) + Line (15), Truncated to 0 decimal places

Narragansett Electric
Off Cycle Meter Read for Switch of Supplier

Interval Data Meters With Remote Interrogation (Telemetered)

(1) Cost of Labor for Contact Center NE	\$25.93
(2) Estimated Time Required to Receive Call and Notify Others	<u>0.25</u>
(3) Cost of Labor to Process Request	\$6.48
(4) Labor-Related Overheads	<u>\$4.50</u>
(5) Total Contact Center NE Cost of Processing Request	\$10.98
(6) Cost of Labor per Hour for Supplier Services to Process Request	\$35.22
(7) Estimated Time Required to Process Drop Request (which produces a CME) and notify the Energy Supply Company	<u>0.50</u>
(8) Cost of Labor to Process Request	\$17.61
(9) Labor-Related Overheads	<u>\$12.23</u>
(10) Total Supplier Services Cost of Processing Request	\$29.84
(11) Cost of Labor per Hour for Accounts Processing	\$25.02
(12) Estimated Time Required to Build a Daily List of WFMs and Process the CME	<u>0.25</u>
(13) Cost of Labor to Process Switch	\$6.26
(14) Labor-Related Overheads	<u>\$4.34</u>
(15) Total Accounts Processing Cost of Processing Request	<u>\$10.60</u>
(16) Total Transaction Costs for Off Cycle Meter Read for Switch to Competitive Supplier	\$51.42
(17) Proposed Off Cycle Meter Read Fee - Telemetered	\$51.00
(18) Current Off Cycle Meter Read Fee - Telemetered	<u>\$84.19</u>
(19) Decrease in Off Cycle Meter Read Fee	(\$33.19)
(20) Test Year Count of Off Cycle Meter Read Fees Billed	<u>0</u>
(21) Decrease in Off Cycle Meter Read Fee Revenue	\$0.00

- (1) Estimated average hourly wage per position based on employee complement.
- (2) Estimated time required to complete transaction per department manager.
- (4) test year average labor overheads
- (6) Estimated average hourly wage per position based on employee complement.
- (7) Estimated time required to complete transaction per department manager.
- (9) test year average labor overheads
- (11) Estimated average hourly wage per position based on employee complement.
- (12) Estimated time required to complete transaction per department manager.
- (14) test year average labor overheads
- (16) Line (5) + Line (10) + Line (15)
- (17) Line (16) truncated to zero decimal places
- (18) Optional Off Cycle Meter Read for Switch of Supplier provision, RIPUC No. 2019-A
- (19) Line (17) - Line (18)
- (20) Per Company billing records
- (21) Line (19) x Line (20)

Narragansett Electric
Off Cycle Meter Read for Switch of Supplier

Interval Data Meters Without Remote Interrogation (Non-Telemetered)

(1) Cost of Labor for Contact Center NE	\$25.93
(2) Estimated Time Required to Receive Call and Notify Others	<u>0.25</u>
(3) Cost of Labor to Process Request	\$6.48
(4) Labor-Related Overheads	<u>\$4.50</u>
(5) Total Contact Center NE Cost of Processing Request	\$10.98
(6) Cost of Labor per Hour for Supplier Services to Process Request	\$35.22
(7) Estimated Time Required to Process Drop Request (which produces a CME) and notify the Energy Supply Company	<u>0.50</u>
(8) Cost of Labor to Process Request	\$17.61
(9) Labor-Related Overheads	<u>\$12.23</u>
(10) Total Supplier Services Cost of Processing Request	\$29.84
(11) Cost of Labor per Hour for Accounts Processing	\$25.02
(12) Estimated Time Required to Build a Daily List of WFMs and Process the CME	<u>0.25</u>
(13) Cost of Labor to Process Switch	\$6.26
(14) Labor-Related Overheads	<u>\$4.34</u>
(15) Total Accounts Processing Cost of Processing Request	\$10.60
(16) Cost of Labor per Hour for Customer Meter Services	\$33.75
(17) Estimated Time Required to Probe Meter	<u>0.50</u>
(18) Cost of Labor to Probe Meter	\$16.88
(19) Labor-Related Overheads	<u>\$11.72</u>
(20) Total Customer Meter Services Cost to Read Meter	<u>\$28.59</u>
(21) Total Transaction Costs for off cycle read for switch to competitive supplier	\$80.01
(22) Proposed Off Cycle Meter Read Fee - Non-Telemetered	\$80.00
(23) Current Off Cycle Meter Read Fee - Non-Telemetered	<u>\$114.52</u>
(24) Decrease in Off Cycle Meter Read Fee	(\$34.52)
(25) Test Year Count of Off Cycle Meter Read Fees Billed	<u>0</u>
(26) Decrease in Off Cycle Meter Read Fee Revenue	\$0

- (1) Estimated average hourly wage per position based on employee complement.
- (2) Estimated time required to complete transaction per department manager
- (4) test year average labor overheads
- (6) Estimated average hourly wage per position based on employee complement.
- (7) Estimated time required to complete transaction per department manager
- (9) test year average labor overheads
- (11) Estimated average hourly wage per position based on employee complement.
- (12) Estimated time required to complete transaction per department manager
- (14) test year average labor overheads
- (16) Estimated average hourly wage per position based on employee complement.
- (17) Estimated time required to complete transaction per department manager
- (19) test year average labor overheads
- (21) Line (5) + Line (10) + Line (15) + Line (20)
- (22) Line (21) truncated to zero decimal places
- (23) Optional Off Cycle Meter Read for Switch of Supplier provision, RIPUC No. 2019-A
- (24) Line (22) - Line (23)
- (25) Per Company billing records
- (26) Line (24) x Line (25)

Narragansett Electric
Commercial Enhanced Metering Options
One-time and Annual Fee Calculations

- (1) **Option One - Commercial:**
- (2) Hourly Reporting Equipment - Wireless Interface - Company Owned Equipment
- (3) Incremental Cost of Commercial Meter with Wireless Modem Installed
- (4) Lump Sum Fee, Equipment Cost \$679.00
- (5) Annual Fee, Data Plan \$17.00
- (6) **Option Two - Commercial:**
- (7) Hourly Reporting Equipment - Pulse Interface - Company Owned Equipment
- (8) Incremental Cost of Commercial Meter with Internal Modem Installed
- (9) Meter (Capitalized) \$177.00
- (10) Cost of Labor (based upon time to prepare meter and perform exchange) \$79.24
- (11) Labor - Related Overheads \$55.02
- (12) Transportation \$4.32
- (13) Estimated Materials (Telephone line surge suppresser, gel connectors, misc. wire, tape, etc.) \$35.00
- (14) **One Time Fee for Commercial Option Two** \$350.58
- (15) **Option Three - Commercial:**
- (16) Hourly Reporting Equipment - Pulse Interface - Customer Owned Equipment
- (17) Incremental Cost of Pulse Interface Box Installed
- (18) Pulse Interface Box (Capitalized) \$30.00
- (19) Cost of Labor (based upon time to perform meter exchange, install pulse interface box, install pulses in meter and test) \$79.24
- (20) Labor - Related Overheads \$55.02
- (21) Transportation \$4.32
- (22) Material - Pulse Initiator (Estimated) \$5.00
- (23) **One Time Fee for Commercial Option Three** \$173.58
- (4) Per Schedule PP-3(b), Page 2, line (9)
- (5) Per Schedule PP-3(b), Page 2, line (10)
- (10) Labor cost reflects estimate of 2.0 hours of meter worker time required to install meter with internal modem and complete meter exchange. This time estimate is based upon historical business practices. Labor cost is based upon the hourly wage of a meter worker.
- (11) Average overhead accrual rates for year ended June 30, 2017
- (12) Reflects estimated transportation charges
- (19) Labor cost reflects estimate of 2.0 hours of meter worker time required to install program and connect pulses in meter, complete meter exchange and test. This time estimate is based upon historical business practices. Labor cost is based upon the hourly wage of meter worker per union labor agreement.
- (20) Average overhead accrual rates for year ended June 30, 2017
- (21) Reflects estimated transportation charges

Narragansett Electric

Calculation of Monthly Charge for Enhanced Metering

(1)	<u>Service Option Two</u>	
(2)	Total Installation Cost of Enhanced Metering	
(3)	Equipment for this Option	\$350.58
(4)	Proposed Annual Carrying Charge	<u>22.07%</u>
(5)	Annual Enhanced Metering Charge	\$77.36
(6)	Monthly Enhanced Metering Charge	<u>\$6.45</u>
(7)	<u>Service Option Three</u>	
(8)	Total Installation Cost of Enhanced Metering	
(9)	Equipment for this Option per	\$173.58
(10)	Proposed Annual Carrying Charge	<u>22.07%</u>
(11)	Annual Enhanced Metering Charge	\$38.30
(12)	Monthly Enhanced Metering Charge	<u>\$3.19</u>

(2) Page 1 Line (14)

(4) Annual Carrying Charge

(5) Line (3) times Line (4).

(6) Line (5) divided by twelve.

(9) Page 1 Line (23)

(11) Line (9) times Line (10).

(12) Line (11) divided by twelve.

Narragansett Electric

Proposed Centerline Footage Rates for Line Extension Policy 1 and Policy 2

Overhead and Underground Costs

	(a) <u>Year</u>	(b) <u>Number of Jobs</u>	(c) <u>Total Cost</u>	(d) <u>CFL</u>	(e) <u>Proposed Cost/Foot</u>
(1)	Overhead	5	\$80,637	2,140	\$37.68
(2)	Underground	12	\$395,729	10,610	\$37.30

Column Notes:

(e) Column (c) / Column (d)

Line Notes:

- (1)(b) Page 2, count of overhead jobs
 (1)(c) Page 2, sum of 1(h) through 5(h)
 (1)(d) Page 2, sum of 1(d) through 5(d)
 (2)(b) Page 2, count of underground jobs
 (2)(c) Page 2, sum of 7(h) through 18(h)
 (2)(d) Page 2, sum of 7(d) through 18(d)

Narragansett Electric
Overhead Costs

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line #	SAP Work Order	Year	Total Costs (Excludes Payments)	CLF	Payment	JO Pole Debits/Credits	NGrid Job Cost	Inflated (*) Actual Job Cost	\$/FT	Town
(1)	10021177863	2016	\$16,112.76	305	\$83.73	(\$2,000.00)	\$14,112.76	\$13,953.46	\$45.75	SOUTH KINGSTOWN
(2)	10022387136	2016	\$17,243.69	410	\$1,842.11	(\$1,500.00)	\$15,743.69	\$15,565.97	\$37.97	COVENTRY
(3)	10020108779	2016	\$14,684.00	400	\$1,846.29	(\$1,500.00)	\$13,184.00	\$13,035.18	\$32.59	COVENTRY
(4)	10021358535	2016	\$18,402.32	425	\$2,093.30	(\$2,000.00)	\$16,402.32	\$16,217.17	\$38.16	SOUTH KINGSTOWN
(5)	10019832990	2016	\$21,614.70	600	\$5,538.86	\$500.00	\$22,114.70	\$21,865.07	\$36.44	NORTH KINGSTOWN
(6)	Total		\$88,057.47	2,140	\$11,404.28	(\$6,500.00)	\$81,557.47	\$80,636.85	\$37.68	

Underground Costs

Line #	SAP Work Order	Year	Total Costs (Excludes Payments)	CLF	Payment	JO Pole Debits/Credits	Actual Job Cost	Inflated (*) Actual Job Cost	\$/FT	Town
(7)	10019656014	2016	\$12,687.50	300	\$3,992.70	\$0.00	\$12,687.50	\$12,544.28	\$41.81	RICHMOND
(8)	10016697079	2016	\$41,821.05	350	\$4,537.99	\$0.00	\$41,821.05	\$41,348.97	\$118.14	PORTSMOUTH
(9)	10020259518	2016	\$39,995.89	410	\$4,668.55	\$0.00	\$39,995.89	\$39,544.42	\$96.45	LINCOLN
(10)	10017552335	2016	\$14,963.57	560	\$6,072.48	\$0.00	\$14,963.57	\$14,794.66	\$26.42	EXETER
(11)	10016573223	2016	\$13,468.39	600	\$6,459.75	\$0.00	\$13,468.39	\$13,316.35	\$22.19	TIVERTON
(12)	10019968521	2016	\$33,107.71	675	\$9,755.26	\$0.00	\$33,107.71	\$32,733.99	\$48.49	SMITHFIELD
(13)	10018411966	2016	\$36,021.26	775	\$12,322.77	\$0.00	\$36,021.26	\$35,614.65	\$45.95	NORTH KINGSTOWN
(14)	10020765736	2016	\$34,546.50	1,100	\$14,068.64	\$0.00	\$34,546.50	\$34,156.54	\$31.05	GLOCESTER
(15)	10019388775	2016	\$35,987.54	1,200	\$15,256.92	\$0.00	\$35,987.54	\$35,581.31	\$29.65	CUMBERLAND
(16)	10017043617	2016	\$33,584.07	1,310	\$17,658.19	\$0.00	\$33,584.07	\$33,204.97	\$25.35	CHARLESTOWN
(17)	10017834906	2016	\$77,102.28	1,370	\$19,843.74	\$0.00	\$77,102.28	\$76,231.95	\$55.64	CRANSTON
(18)	10018781379	2016	\$26,960.82	1,960	\$26,818.98	\$0.00	\$26,960.82	\$26,656.49	\$13.60	COVENTRY
(19)	Total		\$400,246.58	10,610	\$141,455.97	\$0.00	\$400,246.58	\$395,728.58	\$37.30	

(*) The Handy Whitman electric utility inflation tables were used to escalate historical actual job costs to 2017 dollars.

Handy Whitman Electric Inflation Table

2016	98.9%
------	-------

Attachment 22

Narragansett Electric and Narragansett Gas
Existing Cost Recovery and Reconciling Mechanisms

The Narragansett Electric Company
Existing Electric and Gas Cost Recovery and Reconciling Mechanisms

The following is the Company's currently effective cost recovery and reconciling mechanisms. For those having individual tariff provisions governing their operation, the tariff provision is reflected.

Electric:

- Energy Efficiency Program Provision
- Infrastructure, Safety, and Reliability Provision
- LIHEAP Enhancement Plan Provision
- Long Term Contracting for Renewable Energy Recovery Provision
- Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
- Net Metering Provision
- Pension Adjustment Mechanism Provision, as revised by the Settlement Agreement
- Qualifying Facilities Power Purchase Rate
- Renewable Energy Growth Program Cost Recovery Provision
- Revenue Decoupling Mechanism Provision, as revised by the Settlement Agreement
- Standard Offer Service Adjustment Provision
- Storm Fund Replenishment Provision
- Street Light Metering Pilot Cost Recovery Provision
- Transition Cost Adjustment Provision
- Transmission Service Cost Adjustment Provision
- Arrearage Management Plan Provision (proposed to be renamed Residential Assistance Provision as revised by the Settlement Agreement)
- Customer Credit Provision
- Environmental Response Fund
- Service Quality Plan

Gas:

- Distribution Adjustment Clause:
 - Infrastructure, Safety, and Reliability Plan Provision
 - Pension Adjustment Provision, as Revised by the Settlement Agreement
 - Revenue Decoupling Mechanism Provision
 - System Pressure Provision
 - Advanced Gas Technology Provision
 - Environmental Response Cost Provision
 - Service Quality Performance Provision
 - Earning Sharing Mechanism, as revised by the Settlement Agreement
 - Arrearage Management Plan Provision (proposed to be renamed Residential Assistance Provision as revised by the Settlement Agreement)
- Gas Cost Recovery Clause, as revised by the Settlement Agreement
- Energy Efficiency Surcharge Provision
- LIHEAP Enhancement Plan Provision

Attachment 23
Storm Contingency Fund

**THE NARRAGANSETT ELECTRIC COMPANY
STORM CONTINGENCY FUND**

The Storm Contingency Fund (Storm Fund) is subject to the provisions of the Joint Proposal and Settlement between the Company and the Division filed with the PUC on September 25, 2017 in Docket No. 4686 and approved by the PUC on April 27, 2018 (Docket 4686 Settlement Agreement). The interest rate on the Storm Fund balance is set at the customer deposit rate and shall be adjusted on March 1 annually, as approved by the PUC in Docket No. 2509.¹

In addition to the base distribution rate contributions to the Storm Fund, the Company will also credit additional revenue to the Storm Fund as follows:

- (1) 50 percent of all revenue received by the Company from attachment and other telecommunication company fees for use of distribution plant in excess of \$850,000 annually are credited to the Storm Fund on an annual basis;²
- (2) For major storm events occurring after April 27, 2018, the Company will credit the Storm Fund 75 percent of the Net Revenue (as hereinafter defined) received by Narragansett Electric or Narragansett Gas, as appropriate, for performing storm response services in other jurisdictions. The term “Net Revenue” is defined as the proceeds received or cost reductions achieved for base labor and non-incremental labor overhead costs on all labor (*i.e.*, not just base labor) charged for storm restoration services provided to other utilities, whether affiliated or non-affiliated, less an amount equal to 53.20 percent for Narragansett Electric and

¹ See also Docket No. 4686 Settlement Agreement, Paragraph (12)(a), at 3.

² See Joint Proposal and Settlement between the Company and the Division filed with the PUC on September 25, 2017 in Docket No. 4686 and approved by the PUC on April 27, 2018 (Docket No. 4686 Settlement Agreement), Paragraph (12)(d); see also Report and Order No. 18037, at 3 in Docket No. 3617.

**THE NARRAGANSETT ELECTRIC COMPANY
STORM CONTINGENCY FUND**

55.18 percent for gas, which are the labor capitalization rates set in this proceeding. The labor capitalization rate will be reset in each general rate case for Narragansett Electric. The Company will credit the Net Revenue received for Narragansett Electric storm response services performed in other jurisdictions, including those outside of National Grid USA operating companies' service territories, to the Storm Fund. The Company will credit the Net Revenue received for Narragansett Gas storm response services performed in other jurisdictions, including those outside of National Grid USA operating companies' service territories, back to customers through the Distribution Adjustment Charge, applicable.

In addition, the following provisions apply to the Storm Fund effective with the implementation of new base distribution rates in this proceeding:

- (1) In the Docket No. 4686 Settlement Agreement approved by the PUC, the Company agreed to make an adjustment to charges to the Storm Fund to remove base labor and overheads of Service Company employees to the extent those charges are already being recovered through Narragansett Electric's base distribution rates. For major storms that occur after the effective date of new base distribution rates in the Company's most recently completed general rate case, this percentage will be based on the percentage of base labor of New England-based Service Company employees who charge Narragansett Electric during the test year in that rate case. This will be the percentage of New England-based

**THE NARRAGANSETT ELECTRIC COMPANY
STORM CONTINGENCY FUND**

Service Company costs that are effectively recovered in base distribution rates.

For major storms, that percentage of Service Company base labor and overheads will be excluded from the Storm Fund.

For major storms that occur after the effective date of new base distribution rates in this proceeding, the percentage of base labor of New England-based Service Company employees who charged Narragansett Electric during the Test Year in this proceeding was 6.82 percent. This represents the percentage of New England Service Company costs that are effectively recovered in base distribution rates and will be excluded from the Storm Fund. This percentage will be reset in each general rate case for Narragansett Electric;

- (2) The Storm Fund threshold amount will be increased to \$1.1 million for storm events that occur on or after September 1, 2018. The threshold amount will escalate automatically each January 1 using a 50/50 weighting of the change in the Gross Domestic Product Chain-type Index (GDP-CTI) and All Urban Consumer Price Index (CPI-U).³ The first escalation of this threshold amount will occur on January 1, 2020; and
- (3) The Storm Fund will no longer be subject to a deductible, and no provision for deductibles will be included in base distribution rates.⁴

³ This is the same method used to calculate inflation in this proceeding.

⁴ See Docket No. 4686 Settlement Agreement, Paragraph (8), at 3.

Attachment 24

Company's Response to PUC 4-1 (Supplemental)

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket No. 4770
Responses to Commission's Fourth Set of Data Requests
Issued December 21, 2017

PUC 4-1 SUPPLEMENTAL

Request:

Please recalculate the revenue requirement for each Narragansett Electric and Narragansett Gas that results from the changes to the tax code made in H.R.-1 The Tax Cuts & Jobs Act. If the companies are still working through all of the Act to determine all of the impacts, at a minimum, please recalculate the revenue requirement to reflect the change in the corporate tax rate from 35% to 21% and supplement the response after full analysis has been completed.

Response:

As suggested by the question, adjustments to the Company's proposed revenue requirements for Narragansett Electric and Narragansett Gas are appropriate to account for revisions to the corporate tax rate modified by the federal Tax Cuts and Jobs Act (Tax Act). There are several ramifications that flow from the change in the corporate tax rate and some of these ramifications will take time to evaluate and quantify. National Grid is fully engaged in the process of identifying the cost reductions that will flow to customers of all of its regulated utility operations. It is clear that the change in tax rate will have an impact on both annual income-tax expense and balances of Accumulated Deferred Income Tax and Excess Deferred Federal Income Tax. Also, it is clear that it will be necessary to align the Company's proposed revenue requirements with the specifications of the Tax Act by the time that rates go into effect for this proceeding.

The Company has not yet had sufficient time to rerun all of the revenue requirement models to determine the precise reduction that would flow through the Company's entire revenue requirement proposals for this proceeding as a result of the change in corporate tax rate. Although it is a relatively straightforward calculation for the first year revenue requirement, flowing the change through the future years is a more involved exercise. For the first year impact, the Company estimates a reduction to the revenue requirements of approximately \$19.3 million in total for Rhode Island customers, which is a \$9.7 million reduction for Narragansett Electric and a \$9.6 million reduction for Narragansett Gas. Please refer to Attachment PUC 4-1 for summary revenue requirement schedules reflecting this reduction.

The Company will supplement this response as soon as reasonably possible to provide a more detailed analysis.

Supplemental Response:

On March 2, 2018, the Company submitted revised revenue requirements for Narragansett Electric and Narragansett Gas with the Public Utilities Commission (PUC) reflecting the reduction in the federal income tax rate from 35 percent to 21 percent, and also recalculated the projected deferred income tax components of rate base to reflect a provision of the Tax Act that

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket No. 4770
Responses to Commission's Fourth Set of Data Requests
Issued December 21, 2017

ceases bonus depreciation on capital investment after September 27, 2017. As a consequence of the reduction in the federal income tax rate, the Company restated all of its net deferred tax liability balances based on the new 21 percent federal income tax rate because the Company will be paying income taxes as the book/tax timing differences reverse at that 21 percent federal income tax rate. The Company's net deferred tax liability is a liability for income taxes to be paid in the future to the federal government. The 14 percent decrease to the federal income tax rate and aforementioned restatement of the Company's net deferred tax liability balances reflects the fact that the Company's liability to the federal government has been reduced. Deferred taxes for the Company are primarily the result of differences in the timing of when a cost is expensed (*i.e.*, deducted) on its federal income tax return, and when it is expensed on the Company's books. These are referred to as "book-to-tax return differences" or "book/tax timing differences". In general, costs are expensed on an accelerated basis for tax return purposes than they are on the Company's books. The most prevalent book/tax timing difference relates to plant which is expensed for tax purposes faster than it is depreciated on the Company's books.

With the limited exception of the change in deferred income taxes associated with non-recoverable expenses, the Company has recorded an excess deferred tax liability to offset the net reduction to its net deferred tax liability balances. This excess deferred tax liability is a regulatory liability account representing an amount ultimately owed entirely to customers. Certain property related excess deferred taxes are referred to as "protected" excess deferred taxes. Pursuant to the Tax Act, the timing of the pass back of protected excess deferred taxes must align with the timing of when the Company will receive the benefit from the federal government of the reduction in the tax rate. This will occur when the underlying book/tax timing differences reverse and the Company ultimately pays income tax at a 21 percent tax rate for a cost that it deducted prior to the Tax Act at the 35 percent tax rate then in effect. Until that time, the Company has no benefit to return to customers. The Company would violate the normalization rules under the Tax Act if it were to provide customers with the benefit of protected excess deferred taxes prior to the time that it earned that benefit. Protected excess deferred income taxes will be passed back to customers beginning September 1, 2018 when new base distribution rates go into effect, through the end of the depreciable book life of the last fully depreciated asset that was placed into service prior to January 1, 2018.

Certain plant-related excess deferred taxes and all non-plant related excess deferred taxes are considered to be "non-protected". The plant-related non-protected excess deferred taxes include those associated with deferred income taxes generated by the "capital repairs" tax deduction for certain plant assets recorded on the Company's books that were eligible for immediate deduction as an expense on the Company's federal income tax return. There are no restrictions on the timing in which non-protected excess deferred income taxes are returned to customers; however, it would be prudent to align the timing of non-protected amounts within a reasonable period of time in which the Company will earn the benefit. Should federal income tax rates increase in the future, in addition to increased customers' bills attributable to the increase in the income tax

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket No. 4770
Responses to Commission's Fourth Set of Data Requests
Issued December 21, 2017

rates, customers would also be required to return any non-protected excess deferred taxes that were prematurely provided to them.

At this time, the Company estimates that total protected and non-protected excess deferred taxes to be approximately \$116 million and \$51 million for Narragansett Electric distribution and Narragansett Gas, respectively. Please see the components of the Company's estimated excess deferred income taxes in the Company's responses to Division 31-1 and Division 31-2, Attachment DIV 31-1, and Attachment DIV 31-2. These estimates are based on the temporary differences in effect on December 31, 2017 adjusted by an estimate of the temporary difference movement between December and March 31, 2018.

Attachment DIV 31-1 and Attachment DIV 31-2 present the data categorized by property related and non-property related amounts. The Net Operating Loss (NOL) deferred taxes are included with the property related deferred taxes as the NOL is caused by the plant deductions for repairs and bonus depreciation and is currently included in rate base calculations. The Company has also estimated the split of deferred taxes between the transmission and distribution operations. Approximately \$98 million of the Narragansett Electric distribution excess deferred taxes of \$116 million is property-related and the remaining \$18 million is non-property related. Approximately \$47 million of the Narragansett Gas excess deferred taxes of \$51 million is property-related and the remaining \$4 million is non-property related. The Company is unable to provide the amounts for protected and unprotected property related deferred taxes at this time. The Company currently keeps all tax related depreciation and the tax basis of its plant assets in its PowerTax system. At present, the PowerTax system calculates book-to-tax depreciation timing differences for the current fiscal year only. To identify and to calculate protected and unprotected property balances, the Company needs to implement a deferred tax module in PowerTax to match up the historic book depreciation amounts, by vintage year of investment and by asset type. The new deferred tax model is also needed to accurately determine the timing of the reversal of the underlying plant related book/tax timing differences, which will establish the timing for the pass back to customers of the protected excess deferred federal income taxes. The project is currently under bid and is expected to commence in May 2018.

The Company has recorded the \$116 million and \$51 million estimates of customer related excess deferred federal income tax to a tax regulatory liability account as described above in recognition that customers will be refunded those excess deferred taxes. The Company will be able to calculate more accurately excess deferred taxes when its fiscal year ended March 31, 2018 audited financial statements are completed during the late summer. These estimates will become final with the filing of the fiscal year ended March 31, 2018 federal income tax return in December 2018, and the excess deferred tax regulatory liability will be adjusted to reflect that final balance.

At this time, the Company is proposing to reduce its Narragansett Electric and Narragansett Gas revenue requirements by a high level estimate of excess deferred income tax amortization of \$4.1

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket No. 4770
Responses to Commission's Fourth Set of Data Requests
Issued December 21, 2017

million and \$1.8 million, respectively. The Company would propose to true up these estimates in a supplemental compliance filing to be filed with the PUC in Docket No. 4770 after the Company files its Fiscal Year 2018 federal income tax return in December 2018. The true-up would reconcile the impact of the actual excess deferred tax amortization with the estimated amounts identified above, and would determine the final revenue requirements for Narragansett Electric and Narragansett Gas effective September 1, 2018. From these supplemental revenue requirements, the Company will calculate the difference between the revenue requirements it began recovering September 1, 2018 and the revenue requirements in the supplemental compliance filing in Docket No. 4770, and proposes to reflect the supplemental compliance revenue requirements, annual target revenue (for Narragansett Electric) and target revenue per customer (for Narragansett Gas) in the next electric and gas Revenue Decoupling Mechanism (RDM) reconciliation filings. In addition, the Company will also evaluate the appropriateness of proposing supplemental compliance rate design schedules based upon the amount of the true-up to the revenue requirements or whether to provide annual adjustments in the Narragansett Electric and Narragansett Gas RDM reconciliation filings if the differences are determined to be relatively small such that adjusting base distribution rates would not be needed.

In developing the high level estimate of excess deferred income tax amortization, the Company must be careful not to violate the normalization rules of the Tax Act and amortize more protected excess deferred taxes than allowed. Also, as described above, the Company needs to implement a deferred tax module in PowerTax before it can determine the protected and non-protected portions of its property related excess deferred taxes. For this high level estimate, the Company proposes to amortize all property related excess deferred taxes over an approximate 30 year average service life of its assets. The composite depreciation rate currently in effect is 3.40 percent and 3.38 percent for Narragansett Electric distribution plant and Narragansett Gas plant, respectively, both of which equate to average service lives of just under 30 years. The Company expects that the majority of its non-protected excess deferred taxes will be property related; consequently, the Company proposes to amortize all non-protected excess deferred taxes over the average remaining service lives of 22 years and 25 years for Narragansett Electric distribution and Narragansett Gas property, respectively. The calculation of these lives was provided in the Company's response to Division 31-4, Attachment DIV 31-4. The high level estimate of excess deferred tax amortization is calculated as follows:

Narragansett Electric:

Property related excess deferred taxes	\$98 million/30 years=\$3.3 million
Non-property excess deferred taxes	\$18 million/22 years=\$0.8 million

Narragansett Gas:

Property related excess deferred taxes	\$47 million/30 years=\$1.6 million
Non-property excess deferred taxes	\$ 4 million/25 years=\$0.2 million

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket No. 4770
Responses to Commission's Fourth Set of Data Requests
Issued December 21, 2017

Prior to the commencement of hearings in this docket, the Company will update its Narragansett Electric and Narragansett Gas revenue requirements reflecting the excess deferred tax amortization of \$4.1 million and \$1.8 million for Narragansett Electric distribution and Narragansett Gas, respectively. The overall combined benefits of the Tax Act reflecting the change in the federal income tax rates from 35 percent to 21 percent, the changes to the bonus depreciation rules, and the proposed return of excess deferred income taxes total \$13.8 million for Narragansett Electric and \$11.4 million for Narragansett Gas.

It is important to note that this does not reflect an allocation of net excess deferred taxes of National Grid USA Service Company, Inc. (Service Company). All Service Company net excess deferred tax amounts are unprotected. The Company is still determining the timing of the reversal of the underlying deferred taxes as well as the Company's allocated share. Certain excess deferred tax amounts are in an asset position and could result in an increase in amortization expense. The Company will supplement this response as soon as reasonably possible once an estimate of Service Company amortization can be determined.

Attachment 25
Illustrative Calculation of Gas Growth

**Narragansett Gas
d/b/a National Grid
Computation of Class RDM Revenue per Customer - Illustrative
Rate Year Ending August 31, 2019**

		<u>Col A</u>	<u>Col B</u>	<u>Col C</u>	<u>Col D = A - B + C</u>	<u>Col E</u>	<u>Col G = D/E</u>
		Settled rate Designed Class Rev Requirement	Settled Growth Capital Rev Requirement	Illustrative Actual Growth Capital Rev Requirement	Actual Rate Year Rev Target	Illustrative Actual Avg. Rate Year No. Customers	Actual RDM Target
Line No.							
	RDM Classes						
1	Res Non Ht(incl Low Income)	\$4,984,876	\$83,446	\$113,788	\$5,015,217	24,346	\$206.00
2	Res HT (incl Low Income)	\$144,104,491	\$2,412,298	\$2,856,144	\$144,548,336	203,649	\$709.79
3	C&I Small	\$17,730,128	\$296,801	\$358,574	\$17,791,901	18,328	\$970.75
4	C&I Medium	\$25,676,399	\$429,821	\$545,438	\$25,792,016	4,599	\$5,608.18
5							
6	Sub-Total RDM	\$192,495,894	\$3,222,367	\$3,873,943	\$193,147,471	250,922	

Column Notes

Column A - Per Settlement Rate Design

Column B - RDM Class related Growth Capital revenue requirement per Settlement

Column C - Column C - Illustrative Actual RDM Class related Growth Capital revenue requirement for the Rate Year ending 8/31/19. Will reflect Actual RDM Class related growth Capital revenue requirement for the Rate Year when known.

Column E - Illustrative Actual Average number of customers for the Rate Year ending 8/31/19. Will reflect Actual Average number of customers for the Rate Year when known.

**Narragansett Gas
d/b/a National Grid
Forecasted Growth Capital Data July 2017-August 2019 as Filed**

Line No.		Initial Filing			Fctst Growth Capital Revenue Requirement	Fctst Growth Capital Revenue Requirement	Fctst. No. Customers
		Final Rate Design	Rate Base With Growth	Final Rate Design Alloc			
		Col A	Col B	Col C = B/Total B	Col D	Col E = D*C	Col F
1	Res Non Ht(incl Low Income)	\$4,984,876	\$19,445,726	2%		83,446	17,003
2	Res HT (incl Low Income)	\$144,104,491	\$488,099,847	66%		2,412,298	227,099
3	Total	\$149,089,367	\$507,545,573	68%		\$2,495,745	244,102
4							
5	C&I Small	\$17,730,128	\$61,278,442	8%		296,801	19,276
6	C&I Medium	\$25,676,399	\$93,212,447	12%		429,821	5,201
7	Sub-Total	\$43,406,527	\$154,490,889	20%		\$726,622	24,477
8							
9	C&I Large LLF	\$10,944,175	\$42,474,377	5%		183,205	
10	C&I Large HLF	\$3,818,416	\$17,136,732	2%		63,920	
11							
12	C&I XLarge LLF	\$2,037,431	\$7,429,139	1%		34,106	
13	C&I XLarge HLF	\$8,719,040	\$33,165,069	4%		145,956	
14							
15	Sub-Total	\$25,519,062	\$100,205,317	12%		\$427,187	268,579
16							
17	Sub-Total C&I	\$68,925,589	\$254,696,206	32%		\$1,153,809	
18							
19	Total	\$218,014,956	\$762,241,779	100%	3,649,554	\$3,649,554	
20							
21							
22	RDM	\$192,495,894	\$662,036,462				
23	NON RDM	\$25,519,062	\$100,205,317				
24	Total	\$218,014,956	\$762,241,779				
25							

**Narragansett Gas
d/b/a National Grid
Illustrative Actual Growth Capital Data July 2017-August 2019**

Line No.		Initial Filing			Actual Growth Capital Revenue Requirement *	Actual Growth Capital Revenue Requirement	Actual No. Customers
		Final Rate Design	Rate Base With Growth	Final Rate Design Alloc			
		Col A	Col B	Col C = B/Total B	Col D	Col E= D*C	Col F
	RDM Classes ONLY						
1	Res Non Ht(incl Low Income)	\$4,984,876	\$19,445,726	3%		113,788	24,346
2	Res HT (incl Low Income)	\$144,104,491	\$488,099,847	74%		2,856,144	203,649
3	Total	\$149,089,367	\$507,545,573	77%		\$2,969,931	227,995
4							
5	C&I Small	\$17,730,128	\$61,278,442	9%		358,574	18,328
6	C&I Medium	\$25,676,399	\$93,212,447	14%		545,438	4,599
7	Sub-Total	\$43,406,527	\$154,490,889	23%		\$904,012	22,927
8							
9	Total	\$192,495,894	\$662,036,462	100%	3,873,943	\$3,873,943	250,922
10							
11							

** Includes Revenue Requirement associated with Actual growth capital related to RDM rate classes and an allocation of Growth related System Reinforcements.

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Investment Revenue Requirement as Filed
Rate Year Ending August 31, 2019**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u>	<u>Two Months</u> <u>Ended August 31,</u>	<u>Rate Year Ending</u>
		<u>2018</u> (a)	<u>2018</u> (b)	<u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$20,364,203	\$3,325,333	\$19,952,000
2	Cumulative Growth Capital	\$20,364,203	\$23,689,536	\$43,641,536
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			
6	Tax Depreciation Rate			
7				
8	Tax Depreciation	\$1,375,602	\$1,594,792	\$2,347,974
9	Cumulative Tax Depreciation	\$1,375,602	\$2,970,394	\$5,318,367
10				
11	Book Depreciation	\$344,155	\$692,993	\$980,313
12	Cumulative Book Depreciation	\$344,155	\$1,037,148	\$2,017,462
13				
14	Cumulative Book / Tax Timer	\$1,031,447	\$1,933,245	\$3,300,906
15	Effective Tax Rate	28.00%	21.00%	21.00%
16	Deferred Tax Reserve	<u>\$288,805</u>	<u>\$405,982</u>	<u>\$693,190</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	20,364,203	23,689,536	43,641,536
20	Accumulated Depreciation	(\$344,155)	(\$1,037,148)	(\$2,017,462)
21	Deferred Tax Reserve	(\$288,805)	(\$405,982)	(\$693,190)
22	Year End Rate Base	<u>\$19,731,243</u>	<u>\$22,246,407</u>	<u>\$40,930,884</u>
23				
24	<u>Revenue Requirement Calculation:</u>			
25	Average Rate Base			\$31,588,645
26	Pre-Tax ROR			8.45%
27	Return and Taxes			<u>\$2,669,241</u>
28	Book Depreciation			\$980,313
29				
30	Annual Revenue Requirement			\$3,649,554

1/ Weighted Average Cost of Capital per Settlement RIPUS Docket Nos. 4770/4780

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	5.10%	2.44%		2.44%
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%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>7.19%</u>	<u>1.26%</u>	<u>8.45%</u>

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Rate Base as Filed
Rate Year Ending August 31, 2019**

<u>Line</u>		<u>Twelve Months</u>	<u>Two Months Ended</u>	<u>Rate Year Ending August</u>
<u>No</u>		<u>Ended June 30,</u>	<u>August 31, 2018</u>	<u>31, 2019</u>
		<u>2018</u>		
		(a)	(b)	(c)
1	Annual Growth Capital Investment			\$19,952,000
2	Cumulative Growth Capital	\$0	\$0	\$19,952,000
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			3.05%
6	Tax Depreciation			3.75%
7				
8	Tax Depreciation			\$748,200
9	Cumulative Tax Depreciation			\$748,200
10				
11	Book Depreciation			\$304,268
12	Cumulative Book Depreciation			\$304,268
13				
14	Cumulative Book / Tax Timer			\$443,932
15	Effective Tax Rate			21.00%
16	Deferred Tax Reserve			\$93,226
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base			\$19,952,000
20	Accumulated Depreciation			(\$304,268)
21	Deferred Tax Reserve			(\$93,226)
22	Year End Rate Base			<u><u>\$19,554,506</u></u>

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Rate Base as Filed
12 Months Ended June 30, 2018**

<u>Line No</u>		<u>Twelve Months Ended June 30, 2018</u>	<u>Two Months Ended August 31, 2018</u>	<u>Rate Year Ending August 31, 2019</u>
		(a)	(b)	(c)
1	Annual Growth Capital Investment	\$20,364,203	\$0	\$0
2	Cumulative Growth Capital	\$20,364,203	\$20,364,203	\$20,364,203
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate	3.38%	3.38%	3.05%
6	Tax Depreciation Rate	1/ 6.76%	7.22%	6.68%
7				
8	Tax Depreciation	\$1,375,602	\$1,470,092	\$1,359,718
9	Cumulative Tax Depreciation	\$1,375,602	\$2,845,694	\$4,205,412
10				
11	Book Depreciation	\$344,155	\$688,310	\$621,108
12	Cumulative Book Depreciation	\$344,155	\$1,032,465	\$1,653,573
13				
14	Cumulative Book / Tax Timer	\$1,031,447	\$1,813,229	\$2,551,838
15	Effective Tax Rate	28.00%	21.00%	21.00%
16	Deferred Tax Reserve	\$288,805	\$380,778	\$535,886
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	\$20,364,203	20,364,203	20,364,203
20	Accumulated Depreciation	(\$344,155)	(\$1,032,465)	(\$1,653,573)
21	Deferred Tax Reserve	(\$288,805)	(\$380,778)	(\$535,886)
22	Year End Rate Base	\$19,731,243	\$18,950,960	\$18,174,744

1/ From FY 2019 Gas Infrastructure, Safety, and Reliability Plan Proposal Filing, Section 3, Attachment 1-Supp2

	FY18, Page 5	FY19, Page 3	
a Bonus Depreciation, Line 12	\$7,236,739	\$0	
b Remaining Tax Depreciation, Line 18	\$814,133	\$1,077,379	
c a + b	\$8,050,872	\$1,077,379	
d Plant Additions, Line 1	\$93,077,000	\$100,772,000	
e Tax Depreciation Rate (c / d)	8.65%	1.07%	
f Proration to 12 months ended June 30, 2018	75%	25%	
g Blended Tax Depreciation	6.49%	0.27%	6.76%

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Rate Base as Filed
Two Months Ended August 31, 2018**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u> <u>2018</u> (a)	<u>Two Months</u> <u>Ended August 31,</u> <u>2018</u> (b)	<u>Rate Year Ending</u> <u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$0	\$3,325,333	\$0
2	Cumulative Growth Capital	\$0	\$3,325,333	\$3,325,333
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate		3.38%	3.05%
6	Tax Depreciation		3.75%	7.22%
7				
8	Tax Depreciation		\$124,700	\$240,056
9	Cumulative Tax Depreciation		\$124,700	\$364,756
10				
11	Book Depreciation		\$4,683	\$54,937
12	Cumulative Book Depreciation		\$4,683	\$59,620
13				
14	Cumulative Book / Tax Timer		\$120,017	\$305,135
15	Effective Tax Rate		21.00%	21.00%
16	Deferred Tax Reserve		<u>\$25,204</u>	<u>\$64,078</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base		\$3,325,333	3,325,333
20	Accumulated Depreciation		(\$4,683)	(\$59,620)
21	Deferred Tax Reserve		(\$25,204)	(\$64,078)
22	Year End Rate Base		<u>\$3,295,447</u>	<u>\$3,201,634</u>

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual Growth RDM-Related Capital Investment Revenue Requirement
Rate Year Ending August 31, 2019**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u>	<u>Two Months</u> <u>Ended August 31,</u>	<u>Rate Year Ending</u>
		<u>2018</u> (a)	<u>2018</u> (b)	<u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$21,000,000	\$3,166,667	\$23,000,000
2	Cumulative Growth Capital	\$21,000,000	\$24,166,667	\$47,166,667
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			
6	Tax Depreciation Rate			
7				
8	Tax Depreciation	\$1,472,100	\$1,634,740	\$2,493,272
9	Cumulative Tax Depreciation	\$1,472,100	\$3,106,840	\$5,600,112
10				
11	Book Depreciation	\$354,900	\$714,260	\$1,043,566
12	Cumulative Book Depreciation	\$354,900	\$1,069,160	\$2,112,726
13				
14	Cumulative Book / Tax Timer	\$1,117,200	\$2,037,680	\$3,487,386
15	Effective Tax Rate	28.00%	21.00%	21.00%
16	Deferred Tax Reserve	<u>\$312,816</u>	<u>\$427,913</u>	<u>\$732,351</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	\$21,000,000	\$24,166,667	\$47,166,667
20	Accumulated Depreciation	(\$354,900)	(\$1,069,160)	(\$2,112,726)
21	Deferred Tax Reserve	(\$312,816)	(\$427,913)	(\$732,351)
22	Year End Rate Base	<u>\$20,332,284</u>	<u>\$22,669,594</u>	<u>\$44,321,590</u>
23				
24	<u>Revenue Requirement Calculation:</u>			
25	Average Rate Base			\$33,495,592
26	Pre-Tax ROR			8.45%
27	Return and Taxes			<u>\$2,830,378</u>
28	Book Depreciation			\$1,043,566
29				
30	Annual Revenue Requirement			\$3,873,943

1/ Weighted Average Cost of Capital per Settlement RIPUS Docket Nos. 4770/4780

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	5.10%	2.44%		2.44%
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%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>7.19%</u>	<u>1.26%</u>	<u>8.45%</u>

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual RDM-Related Growth Capital Rate Base
Rate Year Ending August 31, 2019**

<u>Line</u> <u>No</u>		<u>Twelve Months</u>	<u>Two Months Ended</u>	<u>Rate Year Ending August</u>
		<u>Ended June 30,</u>	<u>August 31, 2018</u>	<u>31, 2019</u>
		<u>2018</u> (a)	<u>August 31, 2018</u> (b)	<u>31, 2019</u> (c)
1	Annual Growth Capital Investment			\$23,000,000
2	Cumulative Growth Capital	-	-	\$23,000,000
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			3.05%
6	Tax Depreciation			3.75%
7				
8	Tax Depreciation			\$862,500
9	Cumulative Tax Depreciation			\$862,500
10				
11	Book Depreciation			\$350,750
12	Cumulative Book Depreciation			\$350,750
13				
14	Cumulative Book / Tax Timer			\$511,750
15	Effective Tax Rate			21.00%
16	Deferred Tax Reserve			\$107,468
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base			\$23,000,000
20	Accumulated Depreciation			(\$350,750)
21	Deferred Tax Reserve			(\$107,468)
22	Year End Rate Base			<u><u>\$22,541,783</u></u>

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual RDM-Related Growth Capital Rate Base
12 Months Ended June 30, 2018**

<u>Line No</u>		<u>Twelve Months</u>	<u>Two Months</u>	<u>Rate Year Ending</u>
		<u>Ended June 30, 2018</u>	<u>Ended August 31, 2018</u>	<u>August 31, 2019</u>
		(a)	(b)	(c)
1	Annual Growth Capital Investment	\$21,000,000	\$0	\$0
2	Cumulative Growth Capital	\$21,000,000	\$21,000,000	\$21,000,000
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate	3.38%	3.38%	3.05%
6	Tax Depreciation Rate	7.01%	7.22%	6.68%
7				
8	Tax Depreciation	\$1,472,100	\$1,515,990	\$1,402,170
9	Cumulative Tax Depreciation	\$1,472,100	\$2,988,090	\$4,390,260
10				
11	Book Depreciation	\$354,900	\$709,800	\$640,500
12	Cumulative Book Depreciation	\$354,900	\$1,064,700	\$1,705,200
13				
14	Cumulative Book / Tax Timer	\$1,117,200	\$1,923,390	\$2,685,060
15	Effective Tax Rate	28.00%	21.00%	21.000%
16	Deferred Tax Reserve	\$312,816	\$403,912	\$563,863
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	\$21,000,000	21,000,000	21,000,000
20	Accumulated Depreciation	(\$354,900)	(\$1,064,700)	(\$1,705,200)
21	Deferred Tax Reserve	(\$312,816)	(\$403,912)	(\$563,863)
22	Year End Rate Base	\$20,332,284	\$19,531,388	\$18,730,937

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual RDM-Related Growth Capital Rate Base
Two Months Ended August 31, 2018**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u> <u>2018</u> (a)	<u>Two Months</u> <u>Ended August 31,</u> <u>2018</u> (b)	<u>Rate Year Ending</u> <u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$0	\$3,166,667	\$0
2	Cumulative Growth Capital	\$0	\$3,166,667	\$3,166,667
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate		3.38%	3.05%
6	Tax Depreciation		3.75%	7.22%
7				
8	Tax Depreciation		\$118,750	\$228,602
9	Cumulative Tax Depreciation		\$118,750	\$347,352
10				
11	Book Depreciation		\$4,460	\$52,316
12	Cumulative Book Depreciation		\$4,460	\$56,776
13				
14	Cumulative Book / Tax Timer		\$114,290	\$290,576
15	Effective Tax Rate		21.00%	21.00%
16	Deferred Tax Reserve		<u>\$24,001</u>	<u>\$61,021</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base		\$3,166,667	3,166,667
20	Accumulated Depreciation		(\$4,460)	(\$56,776)
21	Deferred Tax Reserve		(\$24,001)	(\$61,021)
22	Year End Rate Base		<u>\$3,138,206</u>	<u>\$3,048,870</u>

Attachment 26
List of Charitable Organizations

Organization Name

Description of Organization/program/project and Community Benefits

<p>American Red Cross Rhode Island Chapter Back to School Celebration of RI Bristol Warren Education Foundation</p>	<p>Disaster relief/preparedness and community support across RI; also support for Operation Holiday Cheer, a broad public/private fundraising effort, coordinated by American Red Cross, aimed at assisting deployed RI reserves and their families Distribution of backpacks and school supplies to those families facing financial hardships Distribution of grants to local schools for programming not funded by the school system. Big Brothers Big Sisters of the Ocean State (BBBSOS) provides mentors to the youth of Rhode Island who will motivate and empower them to make positive decisions, improve academic results, avoid risky behaviors and grow in a way that will positively impact our community.</p>
<p>Big Brothers Big Sisters of the Ocean State</p>	<p>Boys & Girls Clubs is a nonprofit organization working to help youth of all backgrounds, with a special concern for those most in need, Program focuses on , promoting skills training, educational enhancement, character development, and family-focus activities. Organization provide valuable youth outreach and programs along with parenting education to improve the quality of life for the parent, child, family and community. Through National Grid's sponsorship of City Year's team sponsorship program, corps members provide full-time service to students and school at a Providence school. Corps members serve in one school four days a week and lead a series of activities in three focus areas, in-school tutoring, in-school and after-school enrichment programs and family and community engagement events – with the goal of raising the reading level, academic achievement and attendance rates of the children while curbing disruptive behavior incidents.</p>
<p>Boys & Girls Clubs</p>	<p>College education programming and scholarship support for students This is community-based, non-profit organization located in Woonsocket, one of Rhode Island's core urban cities. Their mission, to transform the lives of Woonsocket children through high quality educational opportunities and family support, is accomplished through strong community partnerships and advocacy.</p>
<p>Boys Town New England, Inc.</p>	<p>the mission of the DaVinci Center is to improve the quality of life for the residents in Providence by providing, or helping to bring about, a broad array of quality services and neighborhood improvement projects that respond to the needs of the community</p>
<p>City Year Inc.</p>	<p>Underwrite the organization's Build It! Program, a new, free after-school program for under-resourced Providence middle school students. Unique STEM/STEAM program where students will learn the basics of architecture and engineering while working together to design and build a service project to improve a public space.</p>
<p>Community College of Rhode Island Foundation</p>	<p>Partnership to continue to "build libraries" for under-resourced RI children. Investment provides 1,000 children with three books each to build their own home library. At least one book has a STEM theme. Support family literacy programs The impact of the FIRST program has a positive impact on participants on all STEM-related measures, including interest in STEM, involvement in STEM-related activities, STEM identity, STEM knowledge, and interest in STEM careers.</p>
<p>Connecting for Children & Families, Inc.</p>	<p>Friends of Ballard Park is dedicated to protecting, maintaining and promoting Newport's Only Nature Preserve. Partnership brings energy, environmental awareness, STEAM learning, green practices, leadership development, student recognition and green workforce readiness to the next generation College education programming and scholarship support for students JA is the world's largest organization dedicated to educating students about work readiness, entrepreneurship and financial literacy through experiential, hands-on programs. Junior Achievement programs help prepare young people for the real world</p>
<p>Da Vinci Center for Community Progress Inc.</p>	
<p>DownCity Design</p>	
<p>First Book Friends of the Family Literacy Center</p>	
<p>For Inspiration and Recognition of Science and Technology Friends of Ballard Park</p>	
<p>Green Schools Inc Johnson & Wales University</p>	
<p>Junior Achievement of Rhode Island</p>	

Organization Name

Description of Organization/program/project and Community Benefits

Leadership Rhode Island Education Foundation	The mission of Leadership RI is providing knowledge and access to resources to emerging leaders which will enable them to positively affect their communities.
Little Compton Community Center	Little Compton Community Center serves 100 meals a week to senior citizens and provides an After School Club for the children.
Mcauley Corporation Newport Public Library	Organizations sponsor a month's worth of lunches at McAuley House, spending \$10,000 to provide more than 5,000 meals, or \$5,000 for two weeks of meals. Participating organizations are given volunteer opportunities for employees, in order to witness firsthand the difference they are making.
Providence Children's Museum	Public Library system; support offers services to all community members
Providence Performing Arts Center	The Museum's mission is to provide learning through active play and exploration. serving children ages 1 to 11, and their caregivers by: presenting hands-on, play-filled exhibits and programs that explore the arts, culture, history and science embracing a wide range of abilities, learning styles and creative expression; creating environments accessible and responsive to all families without regard for ability to pay for program
Rhode Island Kids Count	Performing Arts Center bringing programs to community. Annually offers free "preferred seating" tickets to service members and their families for PPAC's Broadway and Encore performances.
Rhode Island Tree Council	Rhode Island KIDS COUNT works to improve the health, safety, education, economic well-being, and development of Rhode Island's children.
Rhode Island Zoological Society	Organization works to create healthy urban and community forests, and to support its vibrant economy, while enriching the lives of all Rhode Islanders.
Rhode Island Community Food Bank	Continued support of the Zoomobile, the RWPZ's "classroom on wheels, which travels to 400 schools, community centers hospitals, and more- spreading environmental education awareness, all across southern NE. Partnership to also underwrite a permanent environmental education activity at the new Rainforest exhibit.
Rhode Island Good Neighbor Energy Fund	This organization works to improve the quality of life for all Rhode Islanders by advancing solutions to the problem of hunger with goal to insure no one goes hungry.
Rhode Island Mentoring Partnership Inc	The Good Neighbor Energy Fund -- currently administered by the United Way of Rhode Island -- provides home heating assistance to high-need customers who meet the fund's emergency qualifications.
Rhode Island Regional School Districts	Mission of this organization is Enhancing the lives of Rhode Island youth through mentoring.
Rhode Island Students of the Future	Support of STEM programs in Rhode Island Schools, e.g. Alfred Lima Elementary School
Salve Regina University	Our philosophy is simple: When we invest today in expanding our community's capacity to mentor our youth, we will see an incredible return in the lives of our children and the health of our communities for generations to come.
Save the Bay, Inc.	College education programming and scholarship support for students
Sisters of Mercy of the Americas Northeast Community Inc.	Organization's mission is to protect and improve Narragansett Bay. Our vision is a fully swimmable, fishable, healthy Narragansett Bay, accessible to all and globally recognized as the natural treasure. Accomplished through advocacy, environmental education, and community engagement.
Special Olympics Rhode Island	In the Northeast Community, Sisters of Mercy serve in schools, hospitals, parishes, retreat centers, and in social ministries including in Providence, Rhode Island; Northeast regional administrative offices located in Cumberland RI Special Olympics Rhode Island is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage.

Organization Name	Description of Organization/program/project and Community Benefits
Trinity Repertory Company	Trinity Repertory Company's mission is to reinvent the public square with dramatic art that stimulates, educates and engages our diverse community in a continuing dialogue.
The Newport Tree Society	The mission of The Newport Tree Society is to foster a healthy, growing urban forest in the city of Newport, Rhode Island by Supporting Newport's comprehensive, city-wide tree management and planting program, Educating citizens regarding the importance of trees and of improved planting/maintenance techniques
The North Kingstown School Department/ 21st Century Community Learning Center	Provide directed, high quality, out of school time learning opportunities that inspire students to achieve excellence in school and in life.
United Way of Rhode Island, Inc	Provides services in the community through local networks of not-for-profit organizations in order to meet the needs of individuals and families.
YMCA	The mission of the YMCA is to build healthy spirit, mind, and body for all, through programs, services, and relationships that are based upon our core values of caring, honesty, respect, and responsibility.

Attachment 27

Address for Notices to the Settling Parties

NOTICE ADDRESS FOR SETTling PARTIES

The Notice Address for the Settling Parties is as follows:

<p>If to The Narragansett Electric Company d/b/a National Grid:</p> <p>Bill Malee Celia O'Brien, Esq. National Grid 40 Sylvan Road Waltham, MA 02451 bill.malee@nationalgrid.com celia.obrien@nationalgrid.com</p>	<p>If to the Rhode Island Division of Public Utilities and Carriers:</p> <p>Jonathan Schrag Deputy Administrator Rhode Island Division of Public Utilities and Carriers 89 Jefferson Blvd. Warwick, RI 02888 jonathan.schrag@dpuc.ri.gov</p>
<p>If to the Rhode Island Office of Energy Resources:</p> <p>Andrew Marcaccio Rhode Island Office of Energy Resources 1 Capitol Hill Providence, RI 02908 andrew.marcaccio@doa.ri.gov</p>	<p>If to Conservation Law Foundation:</p> <p>Jerry Elmer Conservation Law Foundation 235 Promenade Street, Suite 560, Mailbox 28 Providence, RI 02908 jelmer@clf.org</p>

NOTICE ADDRESS FOR SETTLING PARTIES

<p>If to the Department of the Navy and the Federal Executive Agencies:</p> <p>Kelsey A. Harrer, Esq. Assistant Counsel NAVFAC LANT, Code 09C7 6506 Hampton Blvd. Bldg. A Norfolk, VA 23508-1278 kelsey.a.harrer@navy.mil</p> <p>Kay Davoodi Director, Utilities Rates and Studies Office NAVFAC HQ, Department of the Navy 1322 Patterson Avenue SE Suite 1000 Washington Navy Yard, D.C. 20374 khojasteh.davoodi@navy.mil</p>	<p>If to Energy Consumers Alliance of New England d/b/a People's Power & Light, Sierra Club, & Natural Resources Defense Council:</p> <p>James G. Rhodes, Esq. Rhodes Consulting 860 West Shore Road Warwick, RI 02889 james@jrhodeslegal.com</p> <p><u>Sierra Club</u> Josh Berman, Staff Attorney Sierra Club Environmental Law Program 50 F St. NW, 8th Floor Washington, DC 20001 Josh.Berman@sierraclub.org;</p> <p>Aaron Isherwood Coordinating Attorney Sierra Club Environmental Law Program 2101 Webster St., Suite 1300 Oakland, CA 94612 aaron.isherwood@sierraclub.org</p>
<p>If to Northeast Clean Energy Council:</p> <p>Janet Gail Besser Executive Vice President Northeast Clean Energy Council 250 Summer Street, 5th Floor Boston, MA 02210 jbesser@necec.org</p> <p>Joseph A. Keough Jr., Esq. Keough + Sweeney, Ltd. 41 Mendon Avenue Pawtucket, RI 02861 jkeoughjr@keoughsweeney.com;</p>	<p>If to Wal-Mart Stores, L.P. and Sam's East, Inc.:</p> <p>Melissa M. Horne, Esq. Of Counsel Higgins, Cavanagh & Cooney, LLP 10 Dorrance Street, Suite 400 Providence, RI 02903 mhorne@hcc-law.com</p>

NOTICE ADDRESS FOR SETTLING PARTIES

<p>If to The George Wiley Center:</p> <p>Jennifer L. Wood, Esq. Executive Director John Willumsen-Friedman, Esq. Deputy Director Rhode Island Center for Justice 1 Empire Plaza, Suite 410 Providence, RI 02903 jwood@centerforjustice.org jwillumsen@centerforjustice.org</p>	<p>If to Direct Energy Business, LLC, Direct Energy Services, LLC and Direct Energy Solar:</p> <p>Marc A. Hanks Senior Manager Corporate and Regulatory Affairs Direct Energy 24 Gary Drive Westfield, MA 01085 marc.hanks@directenergy.com</p> <p>Craig Waksler Counsel Eckert Seamans Cherin & Mellott, LLC Two International Place, 16th Floor Boston, MA 02130 cwaksler@eckertseamans.com</p>
<p>If to ChargePoint, Inc.:</p> <p>Jesse S. Reyes, Esq. Brown Rudnick, LLP One Financial Center Boston, MA 02111 jreyes@brownrudnick.com</p>	<p>If to Acadia Center:</p> <p>Amy E. Boyd Senior Attorney Acadia Center 31 Milk St., Suite 501 Boston, MA 02109 aboyd@acadiacenter.org</p> <p>Erika Niedowski Policy Advocate Acadia Center 144 Westminster Street, Suite 203 Providence, RI 02903 eniedowski@acadiacenter.org</p>

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Attachment 27

Page 4 of 4

NOTICE ADDRESS FOR SETTLING PARTIES

<p>If to New Energy Rhode Island:</p> <p>Seth Handy, Esq. Handy Law, LLC 42 Weybosset Street Providence, RI 02903 seth@handylawllc.com</p>	<p>If to National Railroad Passenger Corporation (Amtrak):</p> <p>Robert A. Weishaar, Jr., Esq. McNees Wallace & Nurick LLC 1200 G Street NW, Suite 800 Washington, DC 20005 bweishaar@mcneeslaw.com</p>
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Attachment 28

Benefit Cost Analysis and Supporting Inputs for Performance Incentive Mechanisms
Including New Program BCA Summaries for EVs and Heat

**SUMMARY
SETTLEMENT AGREEMENT**

Performance Incentive Mechanism						Bps or Shared Savings		% to Company		Assumed Costs as % of Benefits		BCR		Target Units		Targets												Quantified Net Benefits (\$1000) (before incentive)												Unquantified Benefits												Additional Bps for Unquantified 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Incentives (Basis Points)										Incentives (\$1000)														
2020					2021					2019					2020					2021				
Performance Incentive Mechanism		Bps or Shared Savings	% to Company	Assumed Costs as % of Benefits	BCR	Target Units	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)			
System Efficiency																								
FCM Peak Demand Reduction		bps	45%	70%	1.43 MW below baseline		10	13	15	16	18	22	\$ 319	\$ 388	\$ 456	\$ 487	\$ 602	\$ 717	\$ 752	\$ 860	\$ 1,039			
Distributed Energy Resources																								
Electric Heat Initiative		bps	45%	0%	1.27 incremental Tones CO2		3	3	4	3	3	4	\$ 125	\$ 156	\$ 187	\$ 125	\$ 156	\$ 187	\$ 125	\$ 156	\$ 187			
Electric Vehicle Initiative		bps	45%	0%	1.15 incremental Tones CO2		4	7	10	5	10	14	\$ 138	\$ 253	\$ 368	\$ 183	\$ 336	\$ 489	\$ 248	\$ 455	\$ 662			
Storage		bps	45%	99%	1.05 incremental MWh		1	1	3	1	2	3	\$ 35	\$ 70	\$ 139	\$ 35	\$ 70	\$ 139	\$ 42	\$ 74	\$ 148			
Total PIMs							18	25	32	25	33	43	\$617	\$866	\$1,150	\$830	\$1,164	\$1,531	\$1,167	\$1,545	\$2,029			
Assumed costs as % of benefits are zero for EVs and Heat as their benefits are already							2020 max		2021 max		2021 max		2019 max		2020 max		2021 max		2021 max		2021 max			
							2.8		10.5		10.5		Consumer Fleet		\$276		\$387		\$467		\$467			
							2.6		3.5		3.5		592		\$122		\$166		\$166		\$166			

OUTCOMES
Settlement Agreement

		FCM Savings (MW-yr)									Transmission Savings (MW-yr)									Distribution Savings (MW-yr)																	
		2019	2019	2019	2020	2020	2021	2021	2021	2021	2019	2019	2019	2020	2020	2020	2021	2021	2021	2021	2019	2019	2019	2020	2020	2020	2021	2021	2021	2021	2019	2019					
Performance Incentive Mechanism	Target Units	Low	Medium	High	Low	Medium	High	Low	Medium	High	2019	Low	Medium	High	2019	Low	Medium	High	2019	Low	Medium	High	2019	Low	Medium	High	2019	Low	Medium	High	2019	Low	Medium	High	2019		
		14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	7	9	10	9	11	13	11	12	15	14								
		System Efficiency																																			
		FCM Peak Demand Reduction																																			
		Distributed Energy Resources																																			
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		2	3	6	2	3	6	2	3	6	2	3	6	2	3	6	2	3	6	2	3	6	2	3	6	2	3	6	2	3	6	2	3	6			
		16	20	26	19	24	31	23	27	29	16	20	26	19	24	31	23	27	35	9	12	16	10	14	19	12	15	21	16								
		Total PIMs																																			

OUTCOMES
Settlement Agreement

Performance Incentive Mechanism	Target Units	Energy Peak (MWh)										GHG (Tons)									
		2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
		Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low
System Efficiency	MW below baseline	17	20	17	21	25	21	24	29			0	0	0	0	0	0	0	0	0	0
FCM Peak Demand Reduction																					
Distributed Energy Resources	Incremental Tons CO2	0	0	0	0	0	0	0	0	0	0	194	242	290	194	242	290	194	242	290	290
Electric Heat Initiative	Incremental Tons CO2	0	0	0	0	0	0	0	0	0	0	553	1,013	1,474	761	1,396	2,030	1,060	1,944	2,828	2,828
Electric Vehicle Initiative	Incremental MW	3	6	2	3	6	2	3	6	2	3	0	0	0	0	0	0	0	0	0	0
Storage																					
Total PIMs	--	20	26	19	24	31	23	27	35			747	1,255	1,764	955	1,638	2,320	1,254	2,186	3,118	3,118

INCENTIVES
Settlement Agreement

Performance Incentive Mechanism	Bps or Shared Savings	% to Company	Assumed Costs as % of Benefits	BCR	Target Units	Incentive for Quantified Net Benefits												Unquantified Benefits			Additional Bps for Unquantified Benefits											
						2019			2020			2021			2019			2020			2021			2019			2020			2021		
						Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)
System Efficiency						5.39	6.55	7.70	8.98	11.09	13.20	15	17	20	Reliability; Mkt Trnsf						1.4	1.7	2.0	1.4	1.7	2.0	1.4	1.7	2.0	6.8		
FCM Peak Demand Reduction																																
Distributed Energy Resources																																
Electric Heat Initiative						1.99	2.48	2.97	1.98	2.47	2.96	1.98	2.47	2.95	Mkt Trnsf; LI						0.7	0.8	1.0	0.7	0.8	1.0	0.7	0.8	1.0	2.7		
Electric Vehicle Initiative						2.56	4.69	6.82	3.51	6.44	9.37	4.89	8.97	12.99	Mkt Trnsf						0.4	0.7	1.0	0.4	0.7	1.0	0.4	0.7	1.0	2.9		
Storage						0.24	0.48	0.97	0.24	0.48	0.96	0.38	0.57	1.13	R&R; Mkt Trnsf						0.5	1.0	2.0	0.5	1.0	2.0	0.5	1.0	2.0	0.7		
Total PWs						10	14	18	15	20	26	22	29	37							3	4	6	3	4	6	3	4	6	13.1		

Assumed costs as % of benefits are zero for EVs and Heat as their benefits are already netted for program costs

INCENTIVES
Settlement Agreement

Incentives (Basis Points)										Incentives (\$1000)																
Performance Incentive Mechanism	Bps or Shared Savings	% to Company	Assumed Costs as % of Benefits	BCR	Target Units	2019			2020			2021			2019			2020			2021					
						Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)							
System Efficiency																										
FCM Peak Demand Reduction						8.2	9.7	10.3	12.8	15.2	16	18	22				\$319	\$388	\$456	\$487	\$602	\$717	\$752	\$860	\$1,039	
Distributed Energy Resources																										
Electric Heat Initiative						3.3	4.0	2.6	3.3	4.0	2.6	3.3	3.9				\$125	\$156	\$187	\$125	\$156	\$187				
Electric Vehicle Initiative						5.4	7.8	3.9	7.1	10.4	5.3	9.7	14.0				\$138	\$253	\$368	\$183	\$336	\$489	\$248	\$455	\$662	
Storage						1.5	3.0	0.7	1.5	3.0	0.9	1.6	3.1				\$35	\$70	\$139	\$35	\$70	\$139	\$42	\$74	\$148	
Total PWIS						18.4	24.5	17.6	24.7	32.5	24.7	32.8	43.0				\$617	\$866	\$1,150	\$830	\$1,164	\$1,531	\$1,167	\$1,545	\$2,037	
Assumed costs as % of benefits are zero for EVs and Heat as their benefits are already netted for program sharing of EV incentives between Consumer/Fleet																										
						2019 max			2020 max			2021 max			2019 max			2020 max			2021 max					
						75%	5.9	7.8	7.8	7.8			10.5			Consumer			\$276		\$367			\$497		
						25%	2.0	2.6	2.6	2.6			3.5			Fleet			\$92		\$122			\$166		

[illegible]

Benefits of Settlement Agreement

Performance Incentive Mechanism	Assumed Measure Life (yrs)	Transmission Peak Benefits (\$/MW-yr)								Distri		
		2019	2020	2020	2020	2021	2021	2021	2021	2019	2019	2020
		High	Low	Medium	High	Low	Medium	High	High	Low	Medium	High
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	4	\$27,683	\$23,137	\$23,137	\$23,137	\$23,600	\$23,600	\$23,600	\$23,600	\$135,726	\$135,726	\$138,441
	25	\$77,838	\$77,092	\$77,092	\$77,092	\$76,158	\$76,158	\$76,158	\$76,158	\$523,619	\$523,619	\$534,092
	10	\$49,910	\$49,889	\$49,889	\$49,889	\$50,886	\$50,886	\$50,886	\$50,886	\$292,657	\$292,657	\$298,511
	5	\$28,495	\$28,201	\$28,201	\$28,201	\$28,765	\$28,765	\$28,765	\$28,765	\$165,431	\$165,431	\$168,740

Outcomes

Performance Incentive Mechanism	Target Units	Convert To Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	Transmission Savings (MW-yr)								Dist		
						2019	2019	2020	2020	2021	2021	2021	2021	2019	2019	2020
						High	Low	Medium	High	Low	Medium	High	High	Low	Medium	High
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	MW below baseline	100%	100%	100%	50%	20	17	21	25	21	24	24	29	7	8.5	10
	Incremental Tonnes CO2	100%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
	Incremental Tonnes CO2	100%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
	Incremental MW	100%	75%	75%	75%	6	1.5	3	6	1.5	3	3	6	1.5	3	6
	Total PHS					26	19	24	31	23	27	35	35	9	12	16

Calculate \$ Value of Outcomes

Performance Incentive Mechanism		Transmission Benefits (\$)								G		
		2019	2020	2020	2020	2021	2021	2021	2021	2019	2019	2020
		High	Low	Medium	High	Low	Medium	High	High	Low	Medium	High
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage		\$453,665	\$393,328	\$485,875	\$578,423	\$485,593	\$566,392	\$584,330	\$584,330	\$950,082	\$1,153,671	\$1,357,260
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
		\$512,968	\$42,301	\$84,602	\$169,204	\$43,147	\$86,294	\$172,588	\$172,588	\$248,147	\$486,294	\$982,588
	Total PHS	\$ 966,633	\$ 435,629	\$ 570,477	\$ 747,627	\$ 538,740	\$ 652,686	\$ 856,978	\$ 856,978	\$ 1,198,229	\$ 1,649,965	\$ 2,349,848

Benefits of Settlement Agreement

		Distribution Benefits (\$/MW-yr)				Energy Peak Benefits (\$/MW)						
		2020	2020	2021	2021	2019	2019	2020	2020	2020		
Performance Incentive Mechanism	Assumed Measure Life (yrs)	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High
System Efficiency												
FCM Peak Demand Reduction		4										
Distributed Energy Resources												
Electric Heat Initiative		25										
Electric Vehicle Initiative		10										
Storage		5										

Outcomes

Performance Incentive Mechanism	Target Units	2020			2021			2019			Energy Peak (MWh)		
		Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	MW below baseline	10.5	12.5	10.5	12	14.5	14	17	20	17	21	25	25
	Incremental Tonnes CO2	0	0	0	0	0	0	0	0	0	0	0	0
	Incremental Tonnes CO2	0	0	0	0	0	0	0	0	0	0	0	0
	Incremental MW	3	6	1.5	3	6	1.5	3	6	1.5	3	6	6
Total PINS		14	19	12	15	21	16	20	26	19	24	31	31

Calculate \$ Value of Outcomes

Performance Incentive Mechanism	Distribution Benefits (\$)					Energy Peak (\$)				
	2020	2020	2021	2021	2021	2019	2019	2020	2020	2020
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	\$1,453,626	\$1,730,507	\$1,482,698	\$1,694,512	\$2,047,536	\$1,823	\$2,214	\$2,605	\$2,412	\$2,979
	\$506,220	\$1,012,440	\$456,721	\$516,344	\$1,012,689	\$0	\$0	\$0	\$0	\$0
	\$1,955,846	\$2,742,947	\$1,939,420	\$2,210,857	\$3,060,224	\$240	\$481	\$961	\$258	\$516
	\$1,955,846	\$2,742,947	\$1,939,420	\$2,210,857	\$3,060,224	\$240	\$481	\$961	\$258	\$516
Total PINS	\$1,955,846	\$2,742,947	\$1,939,420	\$2,210,857	\$3,060,224	\$240	\$481	\$961	\$258	\$516

Benefits of Settlement Agreement

Performance Incentive Mechanism	Assumed Measure Life (yrs)	GHG (\$/tonne)					
		2021	2021	2021	2019	2020	2021
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	4	\$148	\$148	\$148	\$267	\$267	\$264
	25	\$697	\$697	\$697	\$936	\$946	\$955
	10	\$332	\$332	\$332	\$537	\$533	\$528
	5	\$180	\$180	\$180	\$322	\$321	\$318

Outcomes

Performance Incentive Mechanism	Target Units	Convert Tr. Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	GHG (Tonnes)					
						2021	2021	2021	2019	2020	2021
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	MW below baseline	100%	100%	100%	50%	21	24	29	194	242	194
	Incremental Tonnes CO2	100%	0%	0%	0%				553	761	1060
	Incremental Tonnes CO2	100%	0%	0%	0%					1396	1944
	Incremental MW	100%	75%	75%	75%	1.5	3	6			
Total PINS		23	27	35		747	1255	1764	955	1638	2186

Calculate \$ Value of Outcomes

Performance Incentive Mechanism	Target Units	Convert Tr. Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	GHG Benefits (\$)					
						2021	2021	2021	2019	2020	2021
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage						\$3,109	\$3,553	\$4,284	\$0	\$0	\$0
						\$0	\$0	\$0	\$185,521	\$236,553	\$271,400
						\$0	\$0	\$0	\$337,592	\$405,824	\$465,454
						\$270	\$541	\$1,081	\$0	\$0	\$0
Total PINS						\$ 3,379	\$ 4,094	\$ 5,375	\$ 523,113	\$ 973,291	\$ 1,257,235

Benefits of Settlement Agreement

Performance Incentive Mechanism	Assumed Measure Life (yrs)	Initiative Net Benefits (\$/tonne over study period)									
		2021	2029	2019	2020	2020	2020	2020	2021	2021	2021
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	4										
	25										
	10										
	5										

Outcomes

Performance Incentive Mechanism	Target Units	Convert To Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	Initiative (tonnes)									
						2021	2019	2019	2020	2020	2020	2020	2021	2021	2021
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage	MW below baseline	100%	100%	100%	50%										
	Incremental Tonnes CO2	100%	0%	0%	0%	290	194	242	290	242	290	194	242	290	290
	Incremental Tonnes CO2	100%	0%	0%	0%	2828	553	1013	1474	1396	2030	1060	1944	2828	2828
	Incremental MW	100%	75%	75%	75%										
Total PINs						3118	747	1255	1764	955	1638	2320	1254	2186	3118

Calculate \$ Value of Outcomes

Performance Incentive Mechanism		2021	2019	2019	2020	2020	2020	2020	2021	2021	2021
System Efficiency FCM Peak Demand Reduction Distributed Energy Resources Electric Heat Initiative Electric Vehicle Initiative Storage											
Total PINs		\$ 1,769,670	\$ 474,836	\$ 748,531	\$ 1,022,710	\$ 575,375	\$ 933,658	\$ 1,291,459	\$ 719,900	\$ 1,198,540	\$ 1,677,181

Note – GHG tonnes/yr

Benefits of Settlement Agreement

Performance Incentive Mechanism	Assumed Measure Life (yrs)				
System Efficiency					
FCM Peak Demand Reduction	4				
Distributed Energy Resources					
Electric Heat Initiative	25				
Electric Vehicle Initiative	10				
Storage	5				

Outcomes

Performance Incentive Mechanism	Target Units	Convert To Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence
System Efficiency					
FCM Peak Demand Reduction	MW below baseline	100%	100%	100%	50%
Distributed Energy Resources					
Electric Heat Initiative	Incremental Tonnes CO2	100%	0%	0%	0%
Electric Vehicle Initiative	Incremental Tonnes CO2	100%	0%	0%	0%
Storage	Incremental MW	100%	75%	75%	75%
Total PIMs					

Calculate \$ Value of Outcomes

Calculate \$ Value of Outcomes													
Performance Incentive Mechanism	Benefits (Benefits are net for EVs and Heat)												
	2019	2019	2020	2020	2020	2020	2021	2021	2021	2021	2021	2021	2019-21 Cumulative
System Efficiency													
FCM Peak Demand Reduction													
Distributed Energy Resources													
Electric Heat Initiative													
Electric Vehicle Initiative													
Storage													
Total PIMs													

netts not counted because EV and Heat total initiative benefits are counted

Key Assumptions and Inputs

Company WACC	7.50%
Inflation	2.00%

Initiative Net Benefits and BCA Ratio			Source:	
EVs	\$	2,104,070	115	program BCA revised for settlement
Heat	\$	776,660	127	program BCA revised for settlement

EV – 3 year CO2 tons reduced at target	4353	Heat – 3 year CO2 tons reduced at target	726
EV Net benefits per ton	\$ 483	Heat Net Benefits per ton	\$ 1,070

Outcomes	Incremental Outcomes															
	2019				2020				2021				2026			
	Low	Medium	High		Low	Medium	High		Low	Medium	High		Low	Medium	High	
Performance Incentive Mechanism System Efficiency																
Distributed Energy Resources	FCM Peak Demand Reduction				MW reduced											
	Electric Heat Initiative				Incremental Tonnes CO2											
	Electric Vehicle Initiative Storage				Incremental MW											
	14	17	20		17	21	25		21	24	29		21	24	29	
	194	242.0	290.0		194	242.0	290.0		194	242.0	290.0		194	242.0	290.0	
	553	1,013	1,474		761	1,396	2,030		1,060	1,944	2,828		1,060	1,944	2,828	
	2	4	8		2	4	8		2	4	8		2	4	8	

FCM	(S/MW-yr)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					-3: Attachment DIV 8-6: AESC 2015 Update - Appendix Daymark Email Rec'd 3/16/18										
					\$0	\$0	\$0	\$151,748	\$145,443	\$154,497	\$173,685	\$193,939	\$214,296	\$235,795	\$259,373
					\$0	\$0	\$0	\$55,042	\$55,936	\$62,393	\$64,297	\$69,950	\$75,749	\$84,529	\$102,516
					\$0	\$0	\$0	\$62,348	\$64,920	\$68,921	\$75,469	\$83,422	\$91,903	\$100,567	\$109,541
Transmission	(S/MW-yr)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					Attachment DIV 136-1										
					\$114,808	\$117,104	\$119,446	\$150,390	\$159,312	\$168,380	\$177,593	\$186,950	\$196,453	\$206,100	\$215,893
					\$124,913	\$133,170	\$141,612	\$150,323	\$155,323	\$160,630	\$165,943	\$171,261	\$176,587	\$181,918	\$187,257
					\$14,157	\$14,400	\$14,728	\$15,023	\$15,323	\$15,630	\$15,943	\$16,261	\$16,587	\$16,918	\$17,257
					\$7,078	\$7,220	\$7,364	\$7,512	\$7,662	\$7,815	\$7,971	\$8,131	\$8,293	\$8,459	\$8,628
Distribution	(S/MW-yr)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					50% of EE values										
					\$84,706	\$86,400	\$88,128	\$89,891	\$91,688	\$93,522	\$95,393	\$97,301	\$99,247	\$101,232	\$103,256
					\$84,706	\$86,400	\$88,128	\$89,891	\$91,688	\$93,522	\$95,393	\$97,301	\$99,247	\$101,232	\$103,256
					\$42,353	\$43,200	\$44,064	\$44,945	\$45,844	\$46,761	\$47,696	\$48,650	\$49,623	\$50,616	\$51,628
Note: Ngrid EE Screening Tool values for Transmission and Distribution for 2019 reflect a 2% inflation rate applied to the original 2016 estimates used in EE screening															
Energy Peak	(S/MWh)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					Daymark Email Rec'd 3/16/18										
					\$80	\$82	\$74	\$76	\$77	\$83	\$87	\$94	\$96	\$101	\$110
					\$33	\$40	\$49	\$48	\$46	\$46	\$50	\$55	\$54	\$60	\$60
GHG MWh	(S/MWh)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					AESC 2018										
					\$49	\$49	\$49	\$48	\$48	\$47	\$47	\$46	\$46	\$45	\$45
					---	---	---	---	---	---	---	---	---	---	---
GHG tons	S/metric tonne	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					AESC 2018										
					\$86	\$86	\$86	\$85	\$84	\$84	\$83	\$82	\$81	\$80	\$79
					\$86	\$86	\$86	\$85	\$84	\$84	\$83	\$82	\$81	\$80	\$79
					---	---	---	---	---	---	---	---	---	---	---

Basis Points	Bps	Basis Points 2020			Basis Points 2021		
		2019	2020	2021	2019	2020	2021
	Ngrid	\$47,010	\$47,145	\$47,356			

Key Assumptions and Inputs

Company WACC	7.50%
Inflation	2.00%

Outcomes		Cumulative Outcomes											
		2019+High			2020+Low			2020+Medium			2020+High		
		2019	2020	2021	2020	2021	2022	2020	2021	2022	2020	2021	2022
Performance Incentive Mechanism	System Efficiency	Outcome Units											
Distributed Energy Resources	FCM Peak Demand Reduction	20	17	21	21	25	25	21	24	29	21	24	29
	Electric Heat Initiative	0	388.0	484.0	580.0	582.0	580.0	582.0	726.0	870.0	582.0	726.0	870.0
	Electric Vehicle Initiative	1,474	1314.0	2,409	3504.0	2374.0	4353	6332.0	4353	6332.0	2374.0	4353	6332.0
	Storage	8	4.0	8	16	24	12	6	12	24	16	12	24
FCM	(\$/MW-yr)	Source/Notes											
		-3: Attachment DNV 8-6: AESC 2015 Update - Appendix Daymark Email Rec'd 3/16/18											
Transmission	(\$/MW-yr)	Attachment DNV 1-36: 1											
		Attachment Email Rec'd 3/16/18											
Distribution	(\$/MW-yr)	Attachment Email Rec'd 3/16/18											
		50% of EE values											
Energy Peak	(\$/MWh)	Attachment Email Rec'd 3/16/18											
		AESC 2018											
GHG MWh	(\$/MWh)	Attachment Email Rec'd 3/16/18											
		AESC 2018											
GHG tons	\$/metric tonne	Attachment Email Rec'd 3/16/18											
		AESC 2018											

Note: Ngrid EE Screening Tool values for Transmission and Distribution for 2019 reflect a 2% inflation rate applied to the

Base Points	Bps	Ngrid
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Key Assumptions and Inputs

Company WACC	7.50%
Inflation	2.00%

Outcomes		
Performance Incentive Mechanism	Outcome Units	
System Efficiency	MW reduced	
Distributed Energy Resources	FCM Peak Demand Reduction	
	Incremental Tonnes CO2	
	Electric Heat Initiative	
	Incremental Tonnes CO2	
Storage	Electric Vehicle Initiative	
	Incremental MW	

FCM	(\$/MW-yr)	Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	Source/Notes -3: Attachment DW 8-6; AESC 2015 Update - Appendix Daymark Email Rec'd 3/16/18 AESC 2018
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Transmission	(\$/MW-yr)	Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	Attachment DW 1-36-1 Daymark Email Rec'd 3/16/18 50% of EE values
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Distribution	(\$/MW-yr)	Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	50% of EE values	2045	2046	2047	2048
				\$141,749	\$144,584	\$147,475	\$150,425
				\$141,749	\$144,584	\$147,475	\$150,425
				\$70,874	\$72,292	\$73,738	\$75,212

Note: Ngrid EE Screening Tool values for Transmission and Distribution for 2019 reflect a 2% inflation rate applied to the

Energy Peak	(\$/MWh)	Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	AESC 2018	2045	2046	2047	2048
				\$158	\$169	\$181	

GHG MWh	(\$/MWh)	Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	2045	2046	2047	2048
			\$71	\$73	\$74	
			\$71	\$73	\$74	
			\$71	\$73	\$74	\$0

GHG tons	\$/metric tonne	Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	2045	2046	2047	2048
			\$126	\$128	\$131	
			\$126	\$128	\$131	
			\$126	\$128	\$131	

Base Points	Bps	Ngrid
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RIM Cost Test		
RI Electric Vehicles - BCA		
	Electric Vehicles - Total	
Benefit	Forward Commitment: Capacity Value	\$ (438,031)
	Energy Supply & Transmission Operating Value of Energy Provided or Saved	\$ (2,000,365)
	Avoided Renewable Energy Credit (REC) Cost	\$ (199,084)
	Wholesale Market Price Effect	\$ (7,207)
Cost	Net Utility Revenue Increase	\$ 4,571,791
	Total	\$ 1,927,104
	Total Program Administration Costs	\$ 8,449,148
	Net Utility Revenue Decrease	\$ 326,937
	Total	\$ 8,776,085

Benefit	Wholesale Market Price Effect	\$ -
	Greenhouse Gas (GHG) Externality Costs	\$ -
	Criteria Air Pollutant and Other Environmental Costs	\$ -
	Non-Electric Avoided Fuel Cost	\$ -
	Net Utility Revenue Increase	\$ -
	Total	\$ -
	Total Program Administration Costs	\$ -
Cost	Incremental Purchase and Maintenance Cost	\$ -
	Total	\$ -
Electric Vehicles -- Off Peak Rebate		
Benefit	Forward Commitment: Capacity Value	\$ -
	Energy Supply & Transmission Operating Value of Energy Provided or Saved	\$ 43,185
	Greenhouse Gas (GHG) Externality Costs	\$ 6,897
	Total	\$ 50,083
	Total Program Administration Costs	\$ 492,495
Cost	Total	\$ 492,495
Electric Vehicles -- Other costs		
Cost	Total Program Administration Costs	\$ 509,321
	Net Utility Revenue Decrease	\$ 509,937
	Total	\$ 1,019,258

Attachment 29

Consumer and Light Duty Fleet EV Forecasts and Target Calculations

CO₂ Consumer Electric Vehicles Target Calculation

Registered EVs in Company's RI Territory – Summary of Polk Data

Row Labels
 BEV(PHEV)
 HEV(PHEV)

2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021

Cumulative EV Registrations with Projections Based on AEO 2018 EV Sales Growth for New England

BEV
 PHEV
 Total EV

Forecast

Annual New BEV Registrations
 Annual New PHEV Registrations
 Annual New EV Registrations Total

1,035 1,654 2,600
 1,647 2,907 5,507
 2,682 3,863 5,507

Annual New Registrations

BEVs - Incremental
 Actuals and Forecast

Forecast

2015 2016 2017 2018 2019 2020 2021

76 173

265 405 619 946

PHEVs - Incremental

Actuals and Forecast

Forecast

2015 2016 2017 2018 2019 2020 2021

231 293

364 452 562 698

New registrations target based adjustment of forecast (includes forecast)

Forecast

2019 2020 2021

857 1,180 1,644

Min	1,114	1,535	2,137	130% of forecast prediction
Target	1,328	1,830	2,548	155% of forecast prediction
Max	1,542	2,125	2,959	180% of forecast prediction

2010-2021 Growth Rates based on AEO 2018

BEV
 PHEV
 Total

Factor for converting to metric tons
 0.907185

Incremental Annual New Registrations (above forecast)

Min	237	354	493	vehicles over 3 years
Target	471	649	904	1,104
Max	685	944	1,313	2,025

0.53

0.24

0.44

Incremental Annual CO₂ reduction (short tons) Weighted emission factor of 237 tons per vehicle

Min	859	889	1,061	tons over 3 years
Target	1,117	1,539	2,103	2,417
Max	1,624	2,238	3,117	4,988

FINAL TARGETS IN METRIC TONS (2.15 metric tons/vehicle)

Min	552	765	1,060	cumulative
Target	1,013	1,396	1,946	2,374
Max	1,474	2,030	2,828	4,353

6,332

Fleet & Transit Target Calculations

Estimate of Fleet-Registered Vehicles in Operation Light Duty Cars and Trucks Medium and Heavy Duty Trucks and Buses Source: IHS/Polk data, Jan. 2018	2018	
	68	
	Not Available	
Estimate of Annual Fleet Vehicle Registrations Estimate for 2017 based on Model Year Data (below)	20 Annualized	
	1	
	1	
Model Year of Plug-in Fleet Vehicles (Light Duty ONLY) in RI	2005	1
	2006	2
	2007	8
	2008	6
	2009	19
	2010	14
	2011	16
	2012	1
Based on data through Q3 2017		
CAGR 2014-2016	53%	
Forecast of Annual Light Duty Fleet Registrations		
Annual Incremental		
Cumulative		

2017	2018	2019	2020	2021	
31	47	71	109		Assuming growth at CAGR observed from 2014-2016
99	141	205	307		Assumes retirement of vehicles more than 7 years old
New registrations target based adjustment of forecast (includes forecast)					
	2019	2020	2021		
Min	56	86	131	120% of forecast prediction	
Target	65	100	152	140% of forecast prediction	
Max	75	114	174	160% of forecast prediction	
Incremental Annual New Registrations (above forecast)					
	2019	2020	2021	3 year total	
Min	9	16	44	69	
Target	19	29	77	125	
Max	28	43	65	136	

Attachment 30
Electric Heat Target Calculations

Electric Heat Initiative -- CO2 Target Calculation

Greenhouse Gas (GHG) Externality Costs	Unit	Source	Yr 1	Yr 2	Yr 3
Change in Energy Usage at Meter	MWh	Calculated.	(492.75)	(985.50)	(1,478.25)
1 - Losses	%	AESC 2015, p. 286. ISO Distribution Losses.	92%	92%	92%
Change in Energy Usage at System	MWh	Calculated	(535.60)	(1,071.20)	(1,606.79)
Electricity CO2 Emissions per unit	metric tons/MWh	Conversion (short --> metric tons) from AESC 2015	0.467	0.467	0.467
Change in Electricity CO2 emissions	metric tons CO2	calculated	(249.99)	(499.98)	(749.97)
Non-Embedded CO2 Cost	\$ / MWh	2015 AESC. Exhibit 4-7	48.03	48.54	49.05
Electricity Added CO2 Benefits	\$	Calculated	\$ (25,727)	\$ (51,996)	\$ (78,816)
CO2 cost	\$/metric ton	Calculated	110.23	110.23	110.23
Natural Gas CO2 Emissions per Unit	metric ton / MMBTU	source: EIA	0.053	0.053	0.053
Natural Gas Usage Reduction	MMBTU	Calculated	-	-	-
Natural Gas CO2 Emissions Reduction	metric tons CO2	Calculated	-	-	-
Natural Gas CO2 Benefits	\$		\$ -	\$ -	\$ -
Fuel Oil CO2 Emissions per Unit	metric ton / MMBTU	https://www.eia.gov/tools/faqs/faq.cfm?id=73&t=11	0.073	0.073	0.073
Fuel Oil Usage Reduction	MMBTU	Calculated	6,730.73	13,461.46	20,192.20
Fuel Oil CO2 Emissions Reduction	metric tons CO2	Calculated	492.45	984.90	1,477.35
Fuel Oil CO2 Benefits	\$	Portion of data needed is not available	\$ 54,283	\$ 108,567	\$ 162,850
Propane CO2 Emissions per Unit	metric ton / MMBTU	NY BCA model	0.06	0.06	0.06
Propane Usage Reduction	MMBTU	Calculated	-	-	-
Propane CO2 Emissions Reduction	metric tons CO2	Calculated	-	-	-
Propane CO2 Benefits	\$	Calculated	\$ -	\$ -	\$ -
Benefit from Reduced Greenhouse Gas Externality Costs	\$	Calculated	\$ 28,556	\$ 56,571	\$ 84,034
Annual CO2 emission reduction (or addition)			242	485	727
Annual CO2 Targets			242	242	242

Final Targets			
Minimum (80% of target)	194	194	194
Target	242	242	242
Maximum (120% of target)	291	291	291

Assumptions				
Carbon Emissions Factors - non-electric fuels				
Fuel	Lbs / MMBTU	Short Ton / MMBTU	Metric Ton / MMBTU	Source
Natural Gas	117	0.0585	0.05307037	https://www.eia.gov/tools/faqs/faq.cfm?id=73&t=11
Fuel Oil	161.3	0.08065	0.073164536	https://www.eia.gov/tools/faqs/faq.cfm?id=73&t=11
Propane	139	0.0695	0.063049414	https://www.eia.gov/tools/faqs/faq.cfm?id=73&t=11

	Metric tons CO2	% reduction
Average annual emissions of an oil-heated home	~8	n/a
Average annual avoided CO2 from oil-to-ccASHP conversion	~3	38%
Average annual avoided CO2 from oil-to-GSHP conversion	~5	63%
Average annual emissions of a resistance-heated home	~11	n/a
Average annual avoided CO2 from electric resistance-to-ccASHP conversion	~6	-45%