

**Docket No. 4770**  
**Eighteenth Set of Data Requests of the**  
**Division of Public Utilities and Carriers to National Grid**  
**January 29, 2018**

**Depreciations Study**

- 18-1. Please provide Attachment DIV 1-6-3 in Excel.
- 18-2. Page 17, lines 15-17 of the Testimony of Ned Allis Depreciation-Electric indicates that for Account 362, Station Equipment, the life tables for both experience bands 1969-2016 and 1993-2016 are included in the 2016 Electric Depreciation Study (Schedule NWA-2 Electric) on pages VII-46 to VII-48. Pages VII-46 to VII-48 of Attachment DIV 1-5 do not show the life table for experience band 1993-2016 for Account 362 (the request references Attachment DIV 1-5 since the filed Schedule NWA-2 Electric does not contain pages with the label VII-46 to VII-48). Please provide the life table referenced on page 17, lines 15-17 of the Testimony of Ned Allis Depreciation-Electric.
- 18-3. Attachment DIV 1-6-1 shows a retirement of \$2,339,745 of 1999 vintage in 2013 in Account 355. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$2,339,745 of 1999 vintage in 2013 for Account 355.
- 18-4. Attachment DIV 1-6-1 shows a retirement of \$1,337,545 of 1991 vintage in 2013 in Account 355. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$1,337,545 of 1991 vintage in 2013 for Account 355.
- 18-5. Attachment DIV 1-6-1 shows a retirement of \$600,848 of 1953 vintage in 2001 in Account 355. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$600,848 of 1953 vintage in 2001 for Account 355.
- 18-6. Attachment DIV 1-6-1 shows a retirement of \$4,447,693 of 1966 vintage in 1993 in Account 364. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$4,447,693 of 1966 vintage in 1993 for Account 364.
- 18-7. Attachment DIV 1-6-1 shows a retirement of \$7,310,723 of 1966 vintage in 1993 in Account 365. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$7,310,723 of 1966 vintage in 1993 for Account 365.
- 18-8. Page VII-45 to Page VII-48 of Attachment DIV 1-5 shows the Service Life Statistics for Account 362 (the request references Attachment DIV 1-5 since the filed Schedule NWA-2 Electric does not contain pages with the account headings).

- a. Was any Iowa curve, dispersion, average life, or other life used in any way in the adjustment or alteration of the historical life data used to calculate the Original Curve shown on page VII-45 of Attachment DIV 1-5? If so, please provide the Iowa curve, dispersion, average life, or other life used.
  - b. If the response to part (a) is yes, please explain why the historical data was adjusted or altered.
  - c. If the response to part (a) is yes, please provide the unaltered historical life data for Account 362 in a format similar to the data provided in Attachment DIV 1-6-1. If the data is not available in the requested format, please provide the data in whatever format the data is available.
- 18-9. Page VII-71 of Attachment DIV 1-5 shows the Service Life Statistics for Accounts 370.1, 370.2, 370.3, and 370.35 Meters (the request references Attachment DIV 1-5 since the filed Schedule NWA-2 Electric does not contain pages with the account headings). This page shows significant retirements of \$2,502,004 during the age interval of 0 to 0.5 and \$1,398,604 during the age interval of 0.5 to 1.5. Please provide an explanation of these significant retirements in the early age intervals of 0 to 0.5 and 0.5 to 1.5 included in the retirement service life statistics for Accounts 370.1, 370.2, 370.3, and 370.35 Meters.
- 18-10. Page VIII-5 of Attachment DIV 1-5 shows a \$6,098,326 Cost of Removal in 2014 for Account 355, Poles and Fixtures. (This request references Attachment DIV 1-5 since the filed Schedule NWA-2 Electric does not contain pages with the account headings.)
- a. Provide the name of the projects in which this Cost of Removal occurred and provide the dollar amount for this project included in this \$6,098,326 amount.
  - b. For the project named in response to part (a) explain in detail how the Cost of Removal was calculated. For example, is the Cost of Removal amount based on a percentage of the total labor for the project?
  - c. How much reimbursement did the Company receive from any entity for any reason for the project named in response to part (a)? (By "reimbursement" we mean payments for the project from an entity other than payments from the general body of ratepayers in their normal utility rates.)
  - d. Provide response to parts (a) through (c) for the \$1,132,464 Cost of Removal in 2015.
- 18-11. Page VIII-6 of Attachment DIV 1-5 shows a \$7,599,876 Cost of Removal in 2014 for Account 356, Overhead Conductors and Devices. (This request references Attachment since the filed Schedule NWA-2 Electric does not contain pages with the account headings.)
- a. Provide the name of the projects in which this Cost of Removal occurred and provide the dollar amount for this project included in this \$7,599,876 amount.
  - b. For the project named in response to part (a) explain in detail how the Cost of Removal was calculated. For example, is the Cost of Removal amount based on a percentage of the total labor for the project?
  - c. How much reimbursement did the Company receive from any entity for any reason for the project named in response to part (a)? (By "reimbursement" we mean

payments for the project from an entity other than payments from the general body of ratepayers in their normal utility rates.)

18-12. Page VIII-10 of Attachment DIV 1-5 shows a \$2,830,961 Cost of Removal in 2014 for Account 364, Poles, Towers, and Fixtures. (This request references Attachment DIV 1-5 since the filed Schedule NWA-2 Electric does not contain pages with the account headings.)

- a. Provide the name of the projects in which this Cost of Removal occurred and provide the dollar amount for this project included in this \$2,830,961 amount.
- b. For the project named in response to part (a) explain in detail how the Cost of Removal was calculated. For example, is the Cost of Removal amount based on a percentage of the total labor for the project?
- c. How much reimbursement did the Company receive from any entity for any reason for the project named in response to part (a)? (By “reimbursement” we mean payments for the project from an entity other than payments from the general body of ratepayers in their normal utility rates.)
- d. Please provide the information requests in parts (a)-(c) except for the \$2,201,258 Cost of Removal in 2012.
- e. Please provide the information requests in parts (a)-(c) except for the \$2,140,467 Cost of Removal in 2015.
- f. Please provide the information requests in parts (a)-(c) except for the \$2,421,632 Cost of Removal in 2016.

18-13. Page VIII-15 of Attachment DIV 1-5 shows a \$3,624,708 Cost of Removal in 2016 for Accounts 369.1 and 369.2, Services. (This request references Attachment DIV 1-5 since the filed Schedule NWA-2 Electric does not contain pages with the account headings.)

- a. Provide the name of the projects in which this Cost of Removal occurred and provide the dollar amount for this project included in this \$3,624,708 amount.
- b. For the project named in response to part (a) explain in detail how the Cost of Removal was calculated. For example, is the Cost of Removal amount based on a percentage of the total labor for the project?
- c. How much reimbursement did the Company receive from any entity for any reason for the project named in response to part (a)? (By “reimbursement” we mean payments for the project from an entity other than payments from the general body of ratepayers in their normal utility rates.)
- d. Please provide the information requests in parts (a)-(c) except for the \$1,883,058 Cost of Removal in 2015.

18-14. Referring to page 219 of the FERC Form 1 for 2016 provided in Attachment 2.5(c)(2) on Page 289 of 415. Please provide a breakdown by account (that is, separately the account 362 amount, and separately the account 364 amount, and so on) for each of the following figures in column (c):

- a. The \$45,752,397 “Book Cost of Plant Retired” on line 12.

- b. The \$9,311,596 “Cost of Removal” on line 13.
  - c. The \$160,919 “Salvage (Credit)” on line 14.
  - d. Also provide a similar breakdown by account as requested in parts (a), (b), and (c), but separately for each of the 2012, 2013, 2014, and 2015 FERC Form 1s.
- 18-15. Line 13 of page 219 of the FERC Form 1 for 2016 provided in Attachment 2.5(c)(2) on Page 289 of 415 shows a “Cost of Removal” amount of \$9,311,596. The total Removal Cost in the year 2016 included in the data filed provided as Attachment DIV 1-8-1 includes \$14,917,432 Removal Costs for the Transaction Year 2016. Please provide a reconciliation between the Cost of Removal amounts shown in the 2016 FERC Form 1 and the salvage data provided in Attachment DIV 1-8-1.
- 18-16. Line 13 of page 219 of the FERC Form 1 for 2015 provided in Attachment 2.5(c)(2) on Page 72 of 415 shows a “Cost of Removal” amount of \$14,217,442. The total Removal Cost in the year 2015 included in the data filed provided as Attachment DIV 1-8-1 includes \$9,977,384 Removal Costs for the Transaction Year 2015. Please provide a reconciliation between the Cost of Removal amounts shown in the 2015 FERC Form 1 and the salvage data provided in Attachment DIV 1-8-1.
- 18-17. Attachment DIV 1-26-1 shows a retirement of \$2,110,129 of 1969 vintage in 2014 in Account 380. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$2,110,129 of 1969 vintage in 2014 for Account 380.
- 18-18. Attachment DIV 1-26-1 shows a retirement of \$590,844 of 1998 vintage in 2013 in Account 382. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$590,844 of 1998 vintage in 2013 for Account 382.
- 18-19. Attachment DIV 1-26-1 shows a retirement of \$408,043 of 1998 vintage in 2014 in Account 382. Please provide an explanation of the amount of the largest three retirements included in the retirement amount of \$408,043 of 1998 vintage in 2014 for Account 382.
- 18-20. Page VIII-8 of Schedule NWA-2 Gas shows a \$3,102,719 Cost of Removal in 2012 for Accounts 376.1, 376.12, and 376.13, Mains.
- a. Provide the name of the projects in which this Cost of Removal occurred and provide the dollar amount for this project included in this \$3,102,719 amount.
  - b. For the project named in response to part (a) explain in detail how the Cost of Removal was calculated. For example, is the Cost of Removal amount based on a percentage of the total labor for the project?
  - c. How much reimbursement did the Company receive from any entity for any reason for the project named in response to part (a)? (By “reimbursement” we mean payments for the project from an entity other than payments from the general body of ratepayers in their normal utility rates.)
  - d. Please provide the information requests in parts (a)-(c) except for the \$1,402,558 Cost of Removal in 2015.

- e. Please provide the information requests in parts (a)-(c) except for the \$1,013,777 Cost of Removal in 2016.

18-21. Page VIII-12 of Schedule NWA-2 Gas shows a \$2,410,293 Cost of Removal in 2012 for Account 380, Services.

- a. Provide the name of the projects in which this Cost of Removal occurred and provide the dollar amount for this project included in this \$2,410,293 amount.
- b. For the project named in response to part (a) explain in detail how the Cost of Removal was calculated. For example, is the Cost of Removal amount based on a percentage of the total labor for the project?
- c. How much reimbursement did the Company receive from any entity for any reason for the project named in response to part (a)? (By “reimbursement” we mean payments for the project from an entity other than payments from the general body of ratepayers in their normal utility rates.)
- d. Please provide the information requests in parts (a)-(c) except for the \$2,366,279 Cost of Removal in 2014.
- e. Please provide the information requests in parts (a)-(c) except for the \$2,183,582 Cost of Removal in 2015.