

Docket No. 4770
Thirty Ninth Set of Data Requests of the
Division of Public Utilities and Carriers to National Grid
March 29, 2018

Deferred Income Taxes

- 39-1. Referring to the response to Division Data Requests 31-1 and 31-2, please provide the financial statements from which the balances of accumulated deferred income taxes are taken.
- 39-2. Referring to the response to Division Data Requests 31-1 and 31-2, please provide workpapers supporting the calculation of each item of the “ADIT after Rate Change.” The response should also explain why the “ADIT after Rate Change” is not equal to 60% (21%/35%) of the “ADIT before Rate Change.”
- 39-3. Referring to the response to Division Data Requests 31-4 and 31-5, please explain why the Company believes that it appropriate to amortize non-property related excess deferred income taxes over the “average remaining life of the underlying book plant,” as the non-property related excess deferred income taxes are, by definition, not related to book plant.