The Narragansett Electric Company d/b/a National Grid

INVESTIGATION AS TO THE PROPRIETY OF PROPOSED TARIFF CHANGES

Schedules of:

Melissa A. Little

Book 9 of 17

November 27, 2017

Submitted to: Rhode Island Public Utilities Commission RIPUC Docket No. 4770

Submitted by:

nationalgrid

Witness: Little

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Witness: Little

Schedule MAL-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	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (c)	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 2	Revenues	Schedule MAL 2-ELEC	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$141,992)	\$279,192,430	\$41,294,907	\$320,487,337
3 4	Purchased Power & Other Reconciling Expens	Schedule MAL-3	\$304,255,398	(\$304,255,398)	\$0	\$0	\$0	\$0	\$0
5	Net Distribution Revenues		\$602,592,882	(\$323,258,459)	\$279,334,422	(\$141,992)	\$279,192,430	\$41,294,907	\$320,487,337
6 7 8	Operation & Maintenance Expenses	Schedule MAL-3	\$304,575,180	(\$160,639,921)	\$143,935,259	\$10,983,423	\$154,918,682	\$538,029	\$155,456,710
9 10	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482
	Amortization of Utility Plant	Schedule MAL-5-ELEC	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0
	Depreciation	Schedule MAL-6-ELEC	\$69,031,187	(\$19,869,812)	\$49,161,375	\$1,770,914	\$50,932,289	\$0	\$50,932,289
	Municipal Taxes	Schedule MAL-7-ELEC	\$49,702,787	(\$20,023,313)	\$29,679,474	\$850,784	\$30,530,258	\$0	\$30,530,258
	Payroll Taxes	Schedule MAL-8	\$8,148,712	(\$4,420,053)	\$3,728,658	\$470,837	\$4,199,496	\$0	\$4,199,496
	Gross Receipts Taxes	Schedule MAL-9	\$32,568,650	(\$32,568,650)	\$0	\$0	\$0	\$0	\$0
21	Other Taxes	Schedule MAL-9	\$434,298	\$0	\$434,298	\$20,108	\$454,406	\$0	\$454,406
	Interest on Customer Deposits	Workpaper MAL-2-ELEC	\$0	\$0	\$0	\$132,127	\$132,127	\$0	\$132,127
	Total Operating Revenue Deductions		\$464,532,229	(\$237,593,165)	\$226,939,065	\$14,560,674	\$241,499,739	\$538,029	\$242,037,768
26 27 28	Operating Income Before Income Taxes		\$138,060,652	(\$85,665,295)	\$52,395,358	(\$14,702,667)	\$37,692,691	\$40,756,879	\$78,449,570
29	Income Taxes	Schedule MAL-10-ELEC					\$7,846,728	\$14,264,907	\$22,111,635
	Operating Income After Income Taxes						\$29,845,964	\$26,491,971	\$56,337,935
	Rate Base	Schedule MAL-11-ELEC					\$758,249,458		\$758,249,458
34 35 36	Rate of Return						3.94%	Line 31(e) / Line 3	3(e)
37 38 39 40 41 42 43 44 45 46 47 48 49 50					Rate Year Ret Rate Net Operatin Gross Reven	Revenue Deficiency arned Rate of Return quired Rate of Return for Return Deficiency Rate Base ang Income Deficiency ue Conversion Factor Gross Revenue Uncollectible expense	3.94% 7.43% 3.49% \$758,249,458 \$26,491,971 1.558771 \$41,294,907 1.000000 (0.013029) 0.986971	Line 35 (e) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (e) Line 53 Line 43 / Line 44 Schedule MAL-22	, Page 6, Line 15
51 52 53					Net income eff	osite income tax rate fect of 1.000 Revenue ue Conversion Factor	(0.34544) 0.641531 1.5587707	Line 50 x (- 35%) 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 2	Revenues	Schedule MAL 2-ELEC	\$320,487,337	\$3,558,948	\$324,046,285	\$5,942,688	\$329,988,973
3	Purchased Power & Other Reconciling Ex	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
5	Net Distribution Revenues		\$320,487,337	\$3,558,948	\$324,046,285	\$5,942,688	\$329,988,973
7	Operation & Maintenance Expenses	Schedule MAL-3	\$155,456,710	\$3,580,020	\$159,036,731	\$77,427	\$159,114,157
9 10	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC	\$332,482	\$0	\$332,482	\$0	\$332,482
11 12	Amortization of Utility Plant	Schedule MAL-5-ELEC	\$0	\$0	\$0	\$0	\$0
13 14	Depreciation	Schedule MAL-6-ELEC	\$50,932,289	\$1,735,100	\$52,667,389	\$0	\$52,667,389
15 16	Municipal Taxes	Schedule MAL-7-ELEC	\$30,530,258	\$1,019,417	\$31,549,675	\$0	\$31,549,675
17 18	Payroll Taxes	Schedule MAL-8	\$4,199,496	\$89,194	\$4,288,690	\$0	\$4,288,690
19	Gross Receipts Taxes	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
21	Other Taxes	Schedule MAL-9	\$454,406	\$12,087	\$466,493	\$0	\$466,493
22 23	Interest on Customer Deposits	Workpaper MAL-2-ELEC	\$132,127	\$172,340	304,467	\$0	\$304,467
24 25 26	Total Operating Revenue Deductions		\$242,037,768	\$6,608,159	\$248,645,927	\$77,427	\$248,723,354
27 28	Operating Income Before Income Taxes		\$78,449,570	(\$3,049,211)	\$75,400,359	\$5,865,261	\$81,265,620
29 30	Income Taxes	Schedule MAL-10-ELEC			\$20,812,209	\$2,052,841	\$22,865,050
31	Operating Income After Income Taxes				\$54,588,150	\$3,812,420	\$58,400,570
33	Rate Base	Schedule MAL-11-ELEC		\$786,010,359	\$786,010,359		\$786,010,359
34 35 36	Rate of Return				6.94%	Line 31(c) / Line 33(c)	
38 39 40 41 42 43 44 45 46 47 48 49 50			Rate Year Re Rat Net Operat Gross Reve <u>Gross Reve</u>	Revenue Deficiency Earned Rate of Return equired Rate of Return e of Return Deficiency Rate Base ing Income Deficiency nue Conversion Factor Revenue Deficiency nue Conversion Factor Gross Revenue Uncollectible expense e net of Uncollectibles	6.94% 7.43% 0.49% \$786,010,359 \$3,812,420 1.558771 \$5,942,688 1.000000 (0.013029) 0.986971	Line 35 (c) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (c) Line 53 Line 43 / Line 44 Schedule MAL-22, Page	ge 6, Line 15
51 52			Com Net income e	posite income tax rate ffect of 1.000 Revenue	(0.34544) 0.641531	Line 50 x (- 35%) Line 50 + Line 51	
53			Gross Reve	nue Conversion Factor	1.5587707	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 MAL 2-ELEC	\$329,988,973	\$3,641,198	\$333,630,171	\$5,983,736	\$339,613,907
3	Purchased Power & Other Reconciling Ex	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
5	Net Distribution Revenues		\$329,988,973	\$3,641,198	\$333,630,171	\$5,983,736	\$339,613,907
7	Operation & Maintenance Expenses	Schedule MAL-3	\$159,114,157	\$2,677,009	\$161,791,166	\$77,962	\$161,869,128
8 9 10	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC	\$332,482	\$0	\$332,482	\$0	\$332,482
11 12	Amortization of Utility Plant	Schedule MAL-5-ELEC	\$0	\$0	\$0	\$0	\$0
13 14	Depreciation	Schedule MAL-6-ELEC	\$52,667,389	\$1,727,256	\$54,394,644	\$0	\$54,394,644
15 16	Municipal Taxes	Schedule MAL-7-ELEC	\$31,549,675	\$1,053,456	\$32,603,132	\$0	\$32,603,132
17 18	Payroll Taxes	Schedule MAL-8	\$4,288,690	\$82,467	\$4,371,157	\$0	\$4,371,157
19	Gross Receipts Taxes	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
21	Other Taxes	Schedule MAL-9	\$466,493	\$11,336	\$477,829	\$0	\$477,829
22	Interest on Customer Deposits	Workpaper MAL-2-ELEC	\$304,467	(\$4,308)	300,158	\$0	\$300,158
24 25 26	Total Operating Revenue Deductions		\$248,723,354	\$5,547,215	\$254,270,569	\$77,962	\$254,348,530
26 27 28	Operating Income Before Income Taxes		\$81,265,620	(\$1,906,017)	\$79,359,603	\$5,905,774	\$85,265,377
29 30	Income Taxes	Schedule MAL-10-ELEC			\$21,885,116	\$2,121,594	\$24,006,710
31	Operating Income After Income Taxes				\$57,474,486	\$3,784,180	\$61,258,666
33 34	Rate Base	Schedule MAL-11-ELEC			\$825,211,839		\$825,211,839
35	Rate of Return				6.96%	Line 31(c) / Line 33(c))
36 37 38				Revenue Deficiency			
39 40				Earned Rate of Return equired Rate of Return	6.96% 7.43%	Line 35 (c) Page 4, Line 9 (c)	
41				e of Return Deficiency	0.47%	Line 40 - Line 39	
42				Rate Base	\$825,211,839	Line 33 (c)	
43				ing Income Deficiency	\$3,838,753		
44 45			Gross Reve	nue Conversion Factor	1.558771	Line 53	
45				Revenue Deficiency	\$5,983,736	Line 43 / Line 44	
47			Gross Reve	nue Conversion Factor			
48				Gross Revenue	1.000000		
49				Uncollectible expense	(0.013029)	Schedule MAL-22, Pa	ge 6, Line 15
50 51				e net of Uncollectibles	0.986971	Line 50 m (250/)	
51				posite income tax rate ffect of 1.000 Revenue	(0.34544) 0.641531	Line 50 x (- 35%) Line 50 + Line 51	
53				nue Conversion Factor	1.5587707	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

		Capital		Weighted		Pre-tax
	Description	Structure	Cost Rate	Return	Taxes	Return
		(a)	(b)	(c) = (a) x (b)	(d)	(e) = (c)+(d)
1	Short Term Debt	0.45%	1.76%	0.01%		0.01%
2						
3	Long Term Debt	48.47%	4.69% (1)	2.27%		2.27%
4						
5	Preferred Stock	0.11%	4.50%	0.00%		0.00%
6						
7	Total Common Equity	50.97%	10.10%	5.15%	2.77% (2)	7.92%
8	•					
9	Total Capitalization	100.00%		7.43%	2.77%	10.20%

Notes

- (1) Company's Effective Cost of Long Term Debt
- (2) Line 3(c) / 65% Line 3(c)

Column Notes

Witness: Little

Schedule MAL-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 Endded 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 (c)	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 MAL-2-GAS	\$377,158,225	(\$199,762,322)	\$177,395,903	\$37,127,687	\$214,523,590	\$30,322,543	\$244,846,133
2 3 Purchased Power & Other Reconciling Expense	Schedule MAL-3	\$136,269,302	(\$136,269,302)	\$0	\$0	\$0	\$0	\$0
5 Net Distribution Revenues		\$240,888,923	(\$63,493,020)	\$177,395,903	\$37,127,687	\$214,523,590	\$30,322,543	\$244,846,133
7 Operation & Maintenance Expenses	Schedule MAL-3	\$115,479,365	(\$26,325,892)	\$89,153,472	\$1,199,141	\$90,352,613	\$631,173	\$90,983,786
Amortization of Regulatory Deferrals	Schedule MAL-4-GAS	\$705,953	\$1,309,738	\$2,015,691	(\$495,085)	\$1,520,606	\$0	\$1,520,606
11 Amortization of Utility Plant 12	Schedule MAL-5-GAS	\$1,874,224	\$106,546	\$1,980,770	(\$1,554,586)	\$426,184	\$0	\$426,184
13 Depreciation	Schedule MAL-6-GAS	\$33,311,851	(\$15,649)	\$33,296,202	\$7,919,753	\$41,215,955	\$0	\$41,215,955
14 15 Municipal Taxes 16	Schedule MAL-7-GAS	\$22,091,730	(\$2,696)	\$22,089,035	\$4,780,420	\$26,869,455	\$0	\$26,869,455
17 Payroll Taxes	Schedule MAL-8	(\$1,294,241)	\$3,763,829	\$2,469,588	\$292,724	\$2,762,312	\$0	\$2,762,312
19 Gross Receipts Taxes 20	Schedule MAL-9	\$11,166,309	(\$11,166,309)	\$0	\$0	\$0	\$0	\$0
21 Other Taxes 22	Schedule MAL-9	\$217,464	\$0	\$217,464	\$10,069	\$227,533	\$0	\$227,533
23 Interest on Customer Deposits 24	Workpaper MAL-2-GAS	\$0	\$0	\$0	\$35,184	\$35,184	\$0	\$35,184
25 Total Operating Revenue Deductions 26		\$183,552,655	(\$32,330,433)	\$151,222,222	\$12,187,620	\$163,409,842	\$631,173	\$164,041,015
27 Operating Income Before Income Taxes 28		\$57,336,268	(\$31,162,587)	\$26,173,681	\$24,940,067	\$51,113,748	\$29,691,371	\$80,805,119
29 Income Taxes 30	Schedule MAL-10-GAS					\$11,091,251	\$10,391,980	\$21,483,231
31 Operating Income After Income Taxes						\$40,022,497	\$19,299,391	\$59,321,888
32 33 Rate Base	Schedule MAL-11-GAS					\$773,427,484		\$773,427,484
34 35 Rate of Return 36						5.17%	Line 31(e) / Line 33(e)	
37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53				Net O Gross <u>Gross</u>	Revenue Deficiency Earnel Rate of Return arr Required Rate of Return Rate of Return Deficiency Rate of Return Deficiency Rate of Return Deficiency Revenue Conversion Factor Revenue Conversion Factor Revenue Conversion Factor Gross Revenue Gross Revenue Conversion Factor Gross Revenue Conversion Eastor Gross Revenue Conversion Eastor Gross Revenue Composite income tax rate me effect of 1,000 Revenue	5.17% 7.67% 2.50% 573.427.484 519.299.391 1.571166 \$30,322.543 1.000000 (0.020815) 0.979185 (0.34271) 0.636470 1.5711658	Line 35 (e) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (e) Line 53 Line 43 / Line 44 Schedule MAL-22, Page Line 50 x (- 35%)	7, Line 15

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	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 MAL-2-GAS	\$244,846,133	\$7,595,339	\$252,441,472	\$8,973,244	\$261,414,716
3 Purchased Power & Other Reconciling Exp	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
5 Net Distribution Revenues 6		\$244,846,133	\$7,595,339	\$252,441,472	\$8,973,244	\$261,414,716
7 Operation & Maintenance Expenses 8	Schedule MAL-3	\$90,983,786	\$2,855,151	\$93,838,937	\$186,781	\$94,025,718
9 Amortization of Regulatory Deferrals 10	Schedule MAL-4-GAS	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
11 Amortization of Utility Plant 12	Schedule MAL-5-GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
13 Depreciation	Schedule MAL-6-GAS	\$41,215,955	\$3,462,902	\$44,678,857	\$0	\$44,678,857
15 Municipal Taxes 16	Schedule MAL-7-GAS	\$26,869,455	\$3,039,211	\$29,908,666	\$0	\$29,908,666
17 Payroll Taxes	Schedule MAL-8	\$2,762,312	(\$9,982)	\$2,752,330	\$0	\$2,752,330
19 Gross Receipts Taxes	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
20 21 Other Taxes	Schedule MAL-9	\$227,533	\$6,052	\$233,585	\$0	\$233,585
22 23 Interest on Customer Deposits	Workpaper MAL-2-GAS	\$35,184	\$45,892	\$81,076	\$0	\$81,076
24 25 Total Operating Revenue Deductions		\$164,041,015	\$9,399,227	\$173,440,241	\$186,781	\$173,627,022
26 27 Operating Income Before Income Taxes		\$80,805,118	(\$1,803,888)	\$79,001,231	\$8,786,463	\$87,787,694
28 29 Income Taxes	Schedule MAL-10-GAS			\$20,262,136	\$3,075,262	\$23,337,399
30 31 Operating Income After Income Taxes				\$58,739,094	\$5,711,201	\$64,450,295
32 33 Rate Base	Schedule MAL-11-GAS			\$840,290,685		\$840,290,685
34 35 Rate of Return				6.99%	Line 31(c) / Line 33(c	:)
36 37						
38 39			Revenue Deficiency Earned Rate of Return	6.99%	Line 35 (c)	
40		Rate Year I	Required Rate of Return	7.67%	Page 4, Line 9 (c)	
41		Ra	ate of Return Deficiency	0.68%	Line 40 - Line 39	
42		NI	Rate Base	\$840,290,685	Line 33 (c)	
43 44			ating Income Deficiency enue Conversion Factor	\$5,711,201 1.571166	Line 53	
45		Gross Rev	Revenue Deficiency	\$8,973,244	Line 43 / Line 44	
46				,,1		
47		Gross Rev	enue Conversion Factor			
48			Gross Revenue	1.000000		
49			Uncollectible expense	(0.020815)	Schedule MAL-22, Pa	age 7, Line 15

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	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 MAL-2-GAS	\$261,414,716	\$7,595,339	\$269,010,055	\$8,047,183	\$277,057,238
3 Purchased Power & Other Reconciling Exp. 4	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
5 Net Distribution Revenues 6		\$261,414,716	\$7,595,339	\$269,010,055	\$8,047,183	\$277,057,238
7 Operation & Maintenance Expenses 8	Schedule MAL-3	\$94,025,718	\$1,974,563	\$96,000,281	\$167,505	\$96,167,786
9 Amortization of Regulatory Deferrals 10	Schedule MAL-4-GAS	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
11 Amortization of Utility Plant 12	Schedule MAL-5-GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
13 Depreciation	Schedule MAL-6-GAS	\$44,678,857	\$3,410,468	\$48,089,325	\$0	\$48,089,325
15 Municipal Taxes 16	Schedule MAL-7-GAS	\$29,908,666	\$3,382,977	\$33,291,643	\$0	\$33,291,643
17 Payroll Taxes	Schedule MAL-8	\$2,752,330	\$46,718	\$2,799,048	\$0	\$2,799,048
19 Gross Receipts Taxes 20	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
21 Other Taxes 22	Schedule MAL-9	\$233,585	\$5,676	\$239,261	\$0	\$239,261
23 Interest on Customer Deposits	Workpaper MAL-2-GAS	\$81,076	(\$1,147)	\$79,929	\$0	\$79,929
24 25 Total Operating Revenue Deductions		\$173,627,022	\$8,819,255	\$182,446,277	\$167,505	\$182,613,782
26 27 Operating Income Before Income Taxes		\$87,787,694	(\$1,223,916)	\$86,563,778	\$7,879,679	\$94,443,457
28 29 Income Taxes	Schedule MAL-10-GAS			\$22,346,897	\$2,757,888	\$25,104,784
30 31 Operating Income After Income Taxes				\$64,216,881	\$5,121,791	\$69,338,673
32 33 Rate Base	Schedule MAL-11-GAS			\$904,024,414		\$904,024,414
34 35 Rate of Return 36				7.10%	Line 31(c) / Line 33(с)
37 38 39 40 41 42 43 44 45 46		R. Net Open Gross Rev	Revenue Deficiency Earned Rate of Return Required Rate of Return ate of Return Deficiency Rate Base ating Income Deficiency renue Conversion Factor Revenue Deficiency	7.10% 7.67% 0.57% \$904,024,414 \$5,121,791 1.571166 \$8,047,183	Line 35 (c) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (c) Line 53 Line 43 / Line 44	
47 48 49 50 51 52 53		Rever Cor Net income	Gross Revenue Uncollectible expense une net of Uncollectibles mposite income tax rate effect of 1.000 Revenue venue Conversion Factor	1.000000 (0.020815) 0.979185 (0.34271) 0.636470 1.5711658	Schedule MAL-22, F Line 50 x (- 35%) Line 50 + Line 51 1 / Line 52	age 7, Line 15

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-1-GAS Page 4 of 4

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)	$\frac{\text{Pre-tax Return}}{\text{(e)} = \text{(c)+(d)}}$
1	Short Term Debt	0.45%	1.76%	0.01%		
2						
3	Long Term Debt	48.47%	5.18% (1)	2.51%		2.51%
4						
5	Preferred Stock	0.11%	4.50%	0.00%		
6						
7	Total Common Equity	50.97%	10.10%	5.15%	2.77% (2)	7.92%
8						
9	Total Capitalization	100.00%		7.67%	2.77%	10.43%

Notes

- (1) Company's Effective Cost of Long Term Debt
- (2) Line 3(c) / 65% 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

Witness: Little

Schedule MAL-2-ELEC

Revenue-Electric

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

	Description	Test Year Ended June 30, 2017	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, 2020 (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	Customer	\$56,691,544	(\$488,501)	\$56,203,043	\$2,265,282	\$58,468,325	41,294,907	\$99,763,232	11,180,052	\$110,943,284
3	Distribution	\$181,979,904	\$3,009,507	\$184,989,411	(\$5,602,580)	\$179,386,831	· · · · · ·	\$179,386,831		\$179,386,831
4	Revenue Decoupling Mechanism	\$2,933,071	\$7,047,475	\$9,980,546	\$3,337,298	\$13,317,844	_	\$13,317,844	_	\$13,317,844
5	Subtotal of Annual Target Revenue	\$241,604,519	\$9,568,481	\$251,173,000	\$0	\$251,173,000	\$41,294,907	\$292,467,907	\$11.180.052	\$303,647,959
6			47,400,100			,,	* 1,	,,	****,****	,,
7	Infrastructure, Safety and Reliability Capital	\$18,366,740	(\$1,782,009)	\$16,584,731	(\$538,335)	\$16,046,396	\$3,558,948	\$19.605.344	\$3.641.198	\$23,246,542
	Infrastructure, Safety and Reliability Capital Adjustment	\$10,500,740	\$2,904,568	\$2,904,568	\$538,335	\$3,442,903	93,530,540	\$3,442,903	Ψ3,011,170	\$3,442,903
9	Total Base Distribution Revenues	\$18,366,740	\$1,122,559	\$19,489,299	\$0	\$19,489,299	\$3,558,948	\$23,048,247	\$3,641,198	\$26,689,445
10	Total Base Distribution Revenues	\$10,300,740	31,122,337	317,407,277	30	\$17,407,277	33,330,740	323,040,247	\$5,041,170	320,007,443
11	Total Base Distribution Revenues	\$259,971,259	\$10.691.040	\$270.662.299	\$0	\$270,662,299	\$44.853.855	\$315,516,154	\$14.821.250	\$330,337,404
12	Total Base Distribution Revenues	9237,711,237	\$10,071,040	3270,002,277	- 30	\$270,002,277	344,033,033	9313,310,134	\$14,021,230	3330,337,404
13	Other Distribution Revenues:									
14	Forfeited Discounts - Electric	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1.657.293	\$0	\$1,657,293
15	Misc Service Revenue - Electric	\$233,788	\$1.276.523	\$1,510,311	(\$141,992)	\$1,368,319	\$0 \$0	\$1,368,319	\$0 \$0	\$1,368,319
16	Rent from Electric Property	\$3,822,134	(\$937,241)	\$2.884.893	(\$141,992)	\$2,884,893	\$0 \$0	\$2.884.893	\$0 \$0	\$2.884.893
17	Other Electric Revenue - Misc	\$1,882,811	(\$937,241)	\$1.882.811	\$0 \$0	\$1,882,811	\$0 \$0	\$1.882.811	S0	\$1,882,811
18 19	Other Elec Rev-Block Island & Dist Surcharges Other Elec Rev-CIAC	\$9,680,425 \$1,197,705	(\$9,086,137) (\$1,197,705)	\$594,288 \$0	\$0 \$0	\$594,288 \$0	\$0 \$0	\$594,288 \$0	\$0 \$0	\$594,288 \$0
20	Other Elec Rev-CIAC Other Elec Rev-RISE EE Billings	\$1,197,703	(\$1,197,703)	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21	M-1 Distribution Revenue	\$146,486	(\$3,959)	\$142,527	\$0 \$0	\$142,527	\$0	\$142.527	\$0 \$0	\$142,527
22	Subtotal Distribution Revenue	\$278,723,821	\$610,601	\$279,334,422	(\$141.992)	\$279,192,430	\$44.853.855	\$324.046.285	\$14.821.250	\$338.867.535
23	Subtour Distribution Revenue	9270,723,021	ψ010,001	0277,054,422	(01-11,772)	0277,172,130	944,000,000	4524,040,205	\$14,021,250	9550,007,555
24	Other Delivery and Commodity Revenue:									
25	Standard Offer Administrative	\$10,331,312	(\$10,331,312)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Infrastructure, Safety and Reliability Operating & Maintenance	\$8,360,493	(\$8,360,493)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Transmission	\$181,281,258	(\$181,281,258)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Competitive Transition Charge	\$978,140	(\$978,140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity	\$269,132,978	(\$269,132,978)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Energy Efficiency	\$78,518,199	(\$78,518,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Pension Adjustment Factor	\$4,724,675	(\$4,724,675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Storm Fund Replenishment Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	RE Growth	\$2,033,798	(\$2,033,798)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Long-Term Contracting for Renewable Energy Recovery Provision		(\$34,690,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Net Metering	\$3,283,480	(\$3,283,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Gross Receipts Tax	\$34,789,546	(\$34,789,546)		\$0 \$0		\$0 \$0	\$0 \$0		\$0 \$0
37	Total Other Operating Revenues	\$628,124,459	(\$628,124,459)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 39										
40	Total Operating Revenues	\$906.848.280	(\$627.513.858)	\$279,334,422	(\$141.992)	\$279,192,430	\$44.853.855	\$324.046.285	\$14.821.250	\$338.867.535
40	rom opening revenues	\$700,040,200	(4021,010,000)	9217,337,722	(9171,792)	9217,172,730	977,000,000	φ32T,0T0,203	917,021,230	9330,007,333

- Column Notes

 (a) Per Workpaper PP-1-ELEC Page 1, Column (a)
 (b) Lines (2) through (22) Column (c) Column (a)
 (c) Lines (25) through (37): Column (a)
 (d) Lines (25) through (37): Column (a)
 (e) Lines (25) through (37): Column (a) + Column (b)
 (d) Lines (25) through (37): Column (a) + Column (b)
 (d) Lines (25) through (37): No Proforma Adjustments
 (e) Column (c) + Column (d)
 (f) Line (3) per Schedule MAL-1-ELEC, Page 1, Line (45) Column (b)
 (g) Column (c) + Column (f)
 (h) Line (3) per Schedule MAL-1-ELEC, Page 2, Line (17) Column (b)
 (ii) Line (3) per Schedule MAL-1-ELEC, Page 2, Line (45) Column (c)
 (h) Line (7) per Workpaper MAL-12-ELEC, Page 1, Line (17) Column (i)
 (c) Column (g) + Column (h)

Witness: Little

Schedule MAL-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

Description June 30, 2017 Adjustments (Adjustments Adjustments Adjustments August 31, 2019 Data Year 31, 2020 Data Year	Ending August 31, 2021 (i) = (g) + (h) \$214,031,227 \$0 \$0 \$0 \$1,310,000 \$22,148 \$215,363,376 \$0 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$
Firm Revenues Firm Revenue	\$214,031,227 \$0 \$0 \$0 \$1,310,000 \$22,148 \$215,363,376 \$0 \$0 \$215,363,376 \$0
Delivery- Base Revenues excluding AGT, LHEAP, and Envir Base Rate \$169,061,454 \$2,391,422 \$171,452,876 \$1,955,965 \$173,408,841 \$30,322,543 \$203,731,384 \$10,299,843 \$1,	\$0 \$0 \$1,310,000 \$22,148 \$215,363,376 \$0 \$0 \$215,363,376 \$0
Second Processing Revenues Second Process	\$0 \$0 \$1,310,000 \$22,148 \$215,363,376 \$0 \$0 \$215,363,376 \$0
4 Advanced Gar Technologies in Base Rates 5 Environmental Cost Recovery in Base Rates 5 Environmental Cost Recovery in Base Rates 14,02,848 (\$92,848) \$1,310,000 \$0 \$1,310,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$1,310,000 \$22,148 \$215,363,376 \$0 \$0 \$215,363,376 \$0
5 Environmental Cost Recovery in Base Rates \$1,402,548 \$(\$92,848) \$1,310,000 \$0 \$1,310,000 \$0 \$1,310,000 \$0 6 Gas Lights \$22,148 \$0 \$20,006,322 \$10,299,843 \$2 \$1 \$1,248,640 \$1,248,640 \$0	\$1,310,000 \$22,148 \$215,363,376 \$0 \$0 \$0 \$215,363,376 \$0
6 Gas Lights S22,148 S0	\$22,148 \$215,363,376 \$0 \$0 \$0 \$0 \$215,363,376 \$0
7 Sub-Total Delivery Rates \$170,486,450 \$2,298,574 \$172,785,024 \$1,955,965 \$174,740,989 \$30,322,543 \$205,063,532 \$10,299,843 \$1 \$8 \$9 \$ Gas Cost Recovery Revenues \$123,331,582 \$(3123,331,582) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$215,363,376 \$0 \$0 \$0 \$0 \$215,363,376 \$0
9 Gas Cost Recovery Revenues \$123,331,582 (\$123,331,582) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$215,363,376 \$0
10 DAC Revenues S31,264,074 S31,264,074 S0 S0 S0 S0 S0 S0 S0 S	\$0 \$0 \$215,363,376 \$0
11 Energy Efficiency Revenues \$27,861,870 \$(\$27,861,870) \$0 \$0 \$0 \$0 \$0 \$0 12 Sub-Total Firm Tariff Revenues \$352,943,977 \$(\$180,158,953) \$172,785,024 \$1,955,965 \$174,740,989 \$3,022,543 \$205,063,532 \$10,299,843 \$0 13 Sub-Coal Contract- Dominion Power \$224,996 \$0 \$224,996 \$0 \$224,996 \$0 \$224,996 \$0 \$224,996 \$0	\$0 \$215,363,376 \$0
12 Sub-Total Firm Tariff Revenues \$352,943,977 \$(\$180,158,953) \$172,785,024 \$1,955,965 \$174,740,989 \$30,322,543 \$205,063,532 \$10,299,843 \$1 13 SD <	\$215,363,376 \$0
14 Special Contract- Dominion Power \$224,996 \$224,996 \$0 \$224,996 \$0 \$224,996 \$0	
15 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,388,117 \$0 \$1,388,117 \$0 \$1,388,117 \$0 \$1,388,117 \$0 \$1,388,117 \$0 \$1,288,117 \$0<	
16 Non Firm Revenues \$2,466,036 (\$1,077,919) \$1,388,117 \$0 \$1,388,117 \$0	\$224,996
	\$0 \$1,388,117
	41,500,117
18 Total Billed Revenues \$355,635,009 (\$181,236,872) \$174,398,137 \$1,955,965 \$176,354,102 \$30,322,543 \$206,676,646 \$10,299,843	\$216,976,489
19 \$0 \$0 \$0	\$0
20 Other Operating Revenues: 50 S0	\$0 \$0
21 Miscellaneous Fees/Credits \$0 \$0 \$0 \$0	\$0
23 Paperless Bill Credits \$0 \$0	90
24 Account Restoration Fee \$81,848 \$81,848 \$232,454 \$314,302 \$0 \$314,302 \$0	\$314,302
25 Customer Arrearage Fee (Late Payment Fees) (\$1,428) \$411,080 \$409,652 \$409,652 \$0 \$409,652 \$0	\$409,652
26 Return Check Fee \$63,735 \$63,735 \$3,984 \$29,751 \$0 \$29,751 \$0 27 AMR Opt Out Fee \$286 \$0 \$286 \$0 \$286 \$0 \$286 \$0	\$29,751 \$286
27 Awrit of the 28 Sub-total Fees Credits (\$1,143) \$556,663 \$555,520 \$198,470 \$753,990 \$0 \$753,990 \$0	\$753,990
29	*******
30 Rental Expense \$248,262 \$248,262 \$0 \$248,262 \$0	\$248,262
31 AFUDC- Equity/Debt \$0 (\$23,725) (\$23,725) \$0 (\$23,725) \$0	(\$23,725)
32 Miscellaneous Revenue Adjustments (\$51,583) (\$51,583) \$0 (\$51,583) \$0 (\$1,5	(\$51,583) \$937,241
33 (Vol. Cutting Dilling 3737,241 3737,241 37 3737,241 30 3737,241 30 3737,241 30 3737,241 30	3737,241
35 Revenue Decoupling Adj \$1,332,052 \$1,332,052 (\$3,916,702) (\$2,584,650) \$0 (\$2,584,650) \$0	(\$2,584,650)
36 ISR FY16 Recon FY 17 \$24,428,803 (\$24,428,803) \$0 \$38,889,954 \$3,889,954 \$7,595,339 \$46,485,293 \$7,595,339	\$54,080,632
37 On System Margin Adj (\$63,674) \$63,674 38 Settlement Agreement DK 4323 Article III. B.4. (\$322,761) \$322,761 \$0 \$0 \$0 \$0	\$0
30 Settlement ragreement Dr. 422-Auther In. B-4. (\$322.701) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
40 \$0 \$0 \$0 \$0 \$0 \$0	\$0
41 Off System Sales \$10,540,373 (\$10,540,373)	
42 Unbilled Revenues & Cost (\$7,340,302) \$7,340,302 \$0 \$0 \$0 \$0 \$0 \$0	\$0
43 EE Shareholder Incentive \$1,541,775 (\$1,541,775) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
45 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$0
46 Offsetting Manual Journal Entries \$0 \$0 \$0 \$0 \$0	\$0
47 LIAP in Base Rates (\$1,664,685) \$1,664,685 \$0 \$0 \$0 \$0 \$0	\$0
48 Energy Efficiency-Weatherization Program in Base Rates (\$200,000) \$200,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
47 Advanced to Feedinorges in Base Rates (\$315,573) \$315,573 \$ 50 Environmental Cox Recovery in Base Rates (\$1368,476) \$1368,476 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
51 GCR Deferral \$8,305,653 (\$8,305,653)	
52 DAC Deferral (\$23,700,728) \$23,700,728 \$0 \$0 \$0 \$0 \$0	\$0
53 EE Deferral (\$555,371) \$555,371	
54 Other Accounting Adj. (\$918,567) \$918,567 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0
56 Total Other Operating Revenues \$21,523,216 (\$18,525,450) \$2,997,766 \$35,171,722 \$38,169,488 \$7,595,339 \$45,764,827 \$7,595,339 57	\$53,360,166
	\$270,336,655
60 Gas Cost Expense 61	
62 Total \$135,754,254 (\$135,754,254) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
64 Net Margin \$241,403,971 (\$64,008,069) \$177,395,903 \$37,127,687 \$214,523,590 \$37,917,882 \$252,441,473 \$17,895,182 :	

- Column Notes

 (a) Per Company Books

 1(b) Schedule PP1-GAS Pg. 2 Ln.24 Col (e)

 1(d) Schedule PP1-GAS Pg. 2 Ln.24 Col (g)

 5(b) Normalization Adjustment to establish Environmental base rate recovery at \$1,310,000

 16(b) Gas Costs for Non Firm Sales Customers

 24(b) Account Restoration Fee Reallocated from FERC Acct. 908.

 24(d) Schedule PP3-(a) Pg. 1 Ln. 12

 25(b) Customer Arranger Fees Reallocated from FERC Acct. 419

 26(b) Return Check Fees Reallocated from Narragansett Electric

 26(d) Schedule PP3-(a) Pg. 1 Ln. 28

 31(b) APUDC Reallocated from FERC Acct. 419

 30(b) Schedule PP3-(c) Pg. 1 Ln. 27

 36(d) Workpaper MAL-12-GAS

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

 - 12 18 28 56 58 64

Witness: Little

Schedule MAL-3

Operation & Maintenance Expense Summary

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

			Test Year En	Test Year Ended June 30, 2017(Per Books)	Books)	oN	Normalizing Adjustments		Test Year	Test Year Ended June 30, 2017(as Adjusted)	(as Adjusted)
		Schedule Reference	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
ó	Operation & Maintenance Expenses:		(a) = (b) + (c)	(p)	(0)	(d) = (e) + (f)	(9)	€	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
_	Labor	Schedule MAL-12	\$90,778,557	\$54,756,249	\$36,022,308	(\$12,046,978)	(\$7,516,038)	(\$4,530,940)	\$78,731,580	\$47,240,211	\$31,491,369
2	Health Care	Schedule MAL-13	\$12,341,700	\$7,901,703	\$4,439,997	(\$1,186,265)	(\$1,186,265)	80	\$11,155,435	\$6,715,438	\$4,439,997
3	Group Life Insurance	Schedule MAL-14	\$930,683	\$579,702	\$350,981	(\$90,186)	(\$90,186)	80	\$840,497	\$489,516	\$350,981
4	Thrift Plan	Schedule MAL-15	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	80	\$3,466,934	\$2,091,185	\$1,375,749
2	FAS 112 / ASC 712	Schedule MAL-16	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(80)	(80)	(80)
9	Service Company Rents	Schedule MAL-17	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,576,909)	(\$6,178,038)	(\$398,871)	\$10,486,043	\$7,807,331	\$2,678,712
7	Joint Facilities	Schedule MAL-18	\$1,579,848	\$1,018,396	\$561,452	80	80	80	\$1,579,848	\$1,018,396	\$561,452
∞	Uninsured Claims	Schedule MAL-19	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	80	\$1,526,461	\$679,966	\$846,495
6	Insurance Premium	Schedule MAL-20	\$2,926,210	\$2,097,226	\$828,984	(\$286,481)	(\$286,481)	80	\$2,639,729	\$1,810,745	\$828,984
0	Regulatory Assessment Fees	Schedule MAL-21	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	80	\$6,184,116	\$4,286,454	\$1,897,662
=	Uncollectible Accounts	Schedule MAL-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
2	Postage	Schedule MAL-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
3	Strike Contingency	Schedule MAL-24	\$8,194	\$8,194	80	80	80	80	\$8,194	\$8,194	80
4	Environmental Response Fund	Schedule MAL-25	\$3,078,000	\$3,078,000	80	80	80	80	\$3,078,000	\$3,078,000	80
5	Paperless Bill Credit	Schedule MAL-26	80	80	80	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
91	PBOP	Schedule MAL-27	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	80	\$7,173,490	\$4,680,995	\$2,492,494
1	Pension	Schedule MAL-28	\$22,239,834	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	80	\$20,049,530	\$12,666,181	\$7,383,350
8	Energy Efficiency Program	Schedule MAL-29	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)	80	80	80
6	Other Operating and Maintenance Expenses	Schedule MAL-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 MAL-31	\$7,338,972	\$7,338,972	80	(\$27,840)	(\$27,840)	80	\$7,311,132	\$7,311,132	80
21	Gas Commodity OM	Schedule MAL-32	80	80	80	\$1,308,279	80	\$1,308,279	\$1,308,279	80	\$1,308,279
22	NEP IFA Credit	Schedule MAL-33	(\$138,452,360)	(\$138,452,360)	80	\$138,452,360	\$138,452,360	80	80	80	80
23	Wheeling	Schedule MAL-34	\$179,791,010	\$179,791,010	80	(\$179,791,010)	(\$179,791,010)	80	80	80	80
24	Energy Innovation Hub	Schedule MAL-35	80	80	80	80	80	80	80	80	80
55	Gas Business Enablement	Schedule MAL-36	80	80	80	80	80	80	80	80	80
56	Electric Operations	Schedule MAL-37	80	80	80	80	80	80	80	80	80
2.7	Gas Operations	Schedule MAL-38	80	80	80	80	80	80	80	80	80
83	Customer Affordability Program	Schedule MAL-39	80	80	80	80	80	80	80	80	80
67	Sub Total		\$420,054,545	\$304,575,180	\$115,479,365	(\$186,965,813)	(\$160,639,921)	(\$26,325,892)	\$233,088,731	\$143,935,259	\$89,153,472
2 =	Durchased Dower/ Durchased Gas	Schodule MAI -40	\$440 524 701	\$304 255 398	\$136.269.302	(\$440 \$24 701)	(8304 255 398)	(\$136.269.302)	03	9	ş
. 2			10,744,014	000000000000000000000000000000000000000	100000000000000000000000000000000000000	(2110,021,011)	(0,0,0,0,0,0,0)	(=00,000,000)	9	9	9
23.33	Sub Total		\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	80	80	80
22	TOTAL		\$860,579,245	\$608,830,578	\$251,748,667	(\$627,490,514)	(\$464,895,319)	(\$162,595,195)	\$233,088,731	\$143,935,259	\$89,153,472
			(0\$)	(08)	80	80	(0\$)	80	80	0\$	0\$

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

			Test Year Enc	Test Year Ended June 30, 2017(as Adjusted)	Adjusted)	ď	Proforma Adjustments			Rate Year Ending	Rate Year Ending August 31, 2019
		Schedule Reference	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
•	Operation & Maintenance Expenses:		(a) = (b) + (c)	(9)	(3)	(d) = (e) + (f)	(9)	€	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
-	Labor	Schedule MAI-12	\$78 731 580	\$47.240.211	\$31 491 369	\$11 427 076	87 591 469	\$3 835 607	890 158 656	\$54 831 680	\$35 326 975
. 2	Health Care	Schedule MAL-13	\$11,155,435	\$6.715.438	\$4.439.997	\$290.881	\$140,895	\$149.986	\$11.446.316	\$6.856.332	\$4.589.983
ım	Group Life Insurance	Schedule MAL-14	\$840,497	\$489.516	\$350.981	\$165,006	878,209	\$86.796	\$1,005,503	\$567.725	\$437,778
4	Thrift Plan	Schedule MAL-15	\$3,466,934	\$2,091,185	\$1,375,749	\$503,620	\$336,053	\$167,566	\$3,970,554	\$2,427,238	\$1,543,316
5	FAS 112 / ASC 712	Schedule MAL-16	(80)	(08)	(80)	80	80	80	(80)	(80)	(08)
9	Service Company Rents	Schedule MAL-17	\$10,486,043	\$7,807,331	\$2,678,712	\$5,049,392	\$3,810,421	\$1,238,972	\$15,535,435	\$11,617,751	\$3,917,684
7	Joint Facilities	Schedule MAL-18	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
∞	Uninsured Claims	Schedule MAL-19	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
6	Insurance Premium	Schedule MAL-20	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
10	Regulatory Assessment Fees	Schedule MAL-21	\$6,184,116	\$4,286,454	\$1,897,662	80	80	80	\$6,184,116	\$4,286,454	\$1,897,662
Ξ	Uncollectible Accounts	Schedule MAL-22	\$9,683,512	\$3,964,684	\$5,718,828	(\$1,854,556)	\$157,586	(\$2,012,142)	\$7,828,956	\$4,122,270	\$3,706,686
12	Postage	Schedule MAL-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 MAL-24	\$8,194	\$8,194	80	\$379	\$379	80	\$8,573	\$8,573	80
14	Environmental Response Fund	Schedule MAL-25	\$3,078,000	\$3,078,000	80	80	80	80	\$3,078,000	\$3,078,000	80
15	Paperless Bill Credit	Schedule MAL-26	\$816,516	\$551,281	\$265,235	80	80	80	\$816,516	\$551,281	\$265,235
16	PBOP	Schedule MAL-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 MAL-28	\$20,049,530	\$12,666,181	\$7,383,350	(\$10,459,524)	(\$6,432,780)	(\$4,026,744)	89,590,006	\$6,233,401	\$3,356,606
18	Energy Efficiency Program	Schedule MAL-29	80	80	80	80	80	80	80	80	80
19	Other Operating and Maintenance Expenses	Schedule MAL-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 MAL-31	\$7,311,132	\$7,311,132	80	(\$287,406)	(\$287,406)	80	\$7,023,726	\$7,023,726	80
21	Gas Commodity OM	Schedule MAL-32	\$1,308,279	80	\$1,308,279	(\$1,308,279)	80	(\$1,308,279)	80	80	80
22	NEP IFA Credit	Schedule MAL-33	80	80	80	80	80	80	80	80	80
23	Wheeling	Schedule MAL-34	80	80	80	80	80	80	80	80	80
24	Energy Innovation Hub	Schedule MAL-35	80	80	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
25	Gas Business Enablement	Schedule MAL-36	80	80	80	\$4,752,743	\$619,618	\$4,133,125	\$4,752,743	\$619,618	\$4,133,125
26	Electric Operations	Schedule MAL-37	80	80	80	\$611,550	\$611,550	80	\$611,550	\$611,550	80
27	Gas Operations	Schedule MAL-38	80	80	80	\$1,032,482	80	\$1,032,482	\$1,032,482	80	\$1,032,482
28	Customer Affordability Program	Schedule MAL-39	80	80	80	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
30	Sub Total		\$233,088,731	\$143,935,259	\$89,153,472	\$12,182,563	\$10,983,423	\$1,199,141	\$245,271,295	\$154,918,682	\$90,352,613
31	Purchased Power/ Purchased Gas	Schedule MAL-40	80	80	80	80	80	80	80	80	80
32											
33	Sub Total		80	80	80	0\$	80	80	0\$	80	0\$
35	TOTAL		\$233,088,731	\$143,935,259	\$89,153,472	\$12,182,563	\$10,983,423	\$1,199,141	\$245,271,295	\$154,918,682	\$90,352,613
Columi (b)	Column Notes (b) Page 1 of 8 Column (h)		80	80	80	(80)	(80)	80	(80)	80	80
_ ভ	Page 1 of 8 Column (i)										

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

	Data Year 2 Ending August 31, 2021	Electric	(e) = (c) + (d)	\$58,067,062	\$7,260,471	\$631,293	\$2,570,309	(08)	\$12,003,503	\$1,954,434	\$2,198,672	\$4,286,454	\$4,737,726	\$2,689,250	\$9,015	\$3,078,000	\$551,281	\$4,901,371	\$6,233,401	80	\$40,795,469	\$7,023,726	80	80	08	\$153,798	5557,442	\$618,083	80	\$288,128	\$161,791,166	80	0\$		\$161,791,166	(80)
	Adjustments to Reflect Conditions in Data Year	Electric	(p)	\$1,643,219	\$205,305	\$32,002	\$72,681	\$0	(3163,470)	\$46,366	\$52,160	80	877,427	\$63,798	\$214	80	80	80	80	80	\$961,178	80	80	80	08	08	(\$53,982)	\$46,083	08	(\$255,128)	\$2,754,435	80	80		\$2,754,435	(80)
	Data Year 1 Ending August 31, 2020	Electric	(c) = (a) + (b)	\$56,423,843	\$7,055,166	\$599,291	\$2,497,628	(80)	\$1,525,77	\$1,908,068	\$2,146,512	\$4,286,454	\$4,660,299	\$2,625,451	\$8,801	\$3,078,000	\$551,281	\$4,901,371	\$6,233,401	80	\$39,834,291	\$7,023,726	80	80	08	\$153,798	\$611,424	\$572,000	08	\$545,256	\$159,036,731	80	80		\$159,036,731	80
y Component JC & GAS)	Adjustments to Reflect Conditions in Data Year	Electric	(q)	\$1,592,162	\$198,834	\$31,566	\$70,390	\$0	\$28.11,028	\$49,440	\$55,618	80	\$538,029	868,027	\$228	80	80	80	80	80	\$1,024,891	80	80	80	80	(\$32,395)	(\$8,194)	(\$39,550)	80	(3/0,36/)	\$4,118,049	80	80		\$4,118,049	80
Operating Expenses by Component Summary (ELECTRIC & GAS)	Rate Year Ending August 31, 2019	Electric	(a)	\$54,831,680	\$6,856,332	\$567,725	\$2,427,238	(\$0)	\$11,017,731	\$1.858.628	\$2,090,894	\$4,286,454	\$4,122,270	\$2,557,424	\$8,573	\$3,078,000	\$551,281	\$4,901,371	\$6,233,401	80	\$38,809,400	\$7,023,726	80	80	08	\$186,193	\$619,618	\$611,550	80	3013,023	\$154,918,682	80	0\$		\$154,918,682	80
		Schedule Reference		Schedule MAL-12	Schedule MAL-13	Schedule MAL-14	Schedule MAL-15	Schedule MAL-16	Schedule MAL-17	Schedule MAL-19	Schedule MAL-20	Schedule MAL-21	Schedule MAL-22	Schedule MAL-23	Schedule MAL-24	Schedule MAL-25	Schedule MAL-26	Schedule MAL-27	Schedule MAL-28	Schedule MAL-29	Schedule MAL-30	Schedule MAL-31	Schedule MAL-32	Schedule MAL-33	Schedule MAL-34	Schedule MAL-35	Schedule MAL-36	Schedule MAL-3/	Schedule MAL-38	Schedule MAL-39		Schedule MAL-40				
			Operation & Maintenance Expenses:	Labor	Health Care	Group Life Insurance	Thrift Plan	FAS 112 / ASC 712	Service Company Neurs Toint Facilities	Uninsured Claims	Insurance Premium	Regulatory Assessment Fees	Uncollectible Accounts	Postage	Strike Contingency	Environmental Response Fund	Paperless Bill Credit	PBOP	Pension	Energy Efficiency Program	Other Operating and Maintenance Expenses	Storm Cost Recovery	Gas Commodity OM	NEP IFA Credit	Wheeling	Energy Innovation Hub	Gas Business Enablement	Electric Operations	Gas Operations	Customer Affordability Program	Sub Total	Purchased Power/ Purchased Gas	Sub Total		TOTAL	olumn Notes (a) Page 2 of 8 Column (h)
			J	-	2	3	4	s v	0 1-	- ∞	6	10	Ξ	12	13	14	15	16	17	18	19	20	21	22	73	24	3 3	5.6	27	87	30	31.	33 33	34	35	Column Notes (a) Page 2

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Summary (ELECTRIC & 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
		Schedule Reference	Gas	Gas	Gas	Gas	Gas
	Operation & Maintenance Expenses:		(a)	(q)	(c) = (a) + (b)	(p)	(c) = (c) + (d)
	•						
-	Labor	Schedule MAL-12	\$35,326,975	\$1,103,174	\$36,430,149	\$953,070	\$37,383,220
7	Health Care	Schedule MAL-13	\$4,589,983	\$143,207	\$4,733,191	\$124,010	\$4,857,201
3	Group Life Insurance	Schedule MAL-14	\$437,778	\$25,304	\$463,081	\$23,386	\$486,467
4	Thrift Plan	Schedule MAL-15	\$1,543,316	\$48,151	\$1,591,467	\$41,696	\$1,633,164
5	FAS 112 / ASC 712	Schedule MAL-16	(80)	80	(0\$)	80	(08)
9	Service Company Rents	Schedule MAL-17	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
7	Joint Facilities	Schedule MAL-18	\$587,447	\$15,626	\$603,073	\$14,655	\$617,728
∞	Uninsured Claims	Schedule MAL-19	\$644,861	\$17,153	\$662,015	\$16,087	\$678,102
6	Insurance Premium	Schedule MAL-20	\$921,924	\$24,441	\$946,365	\$22,328	\$968,693
10	Regulatory Assessment Fees	Schedule MAL-21	\$1,897,662	80	\$1,897,662	80	\$1,897,662
Ξ	Uncollectible Accounts	Schedule MAL-22	\$3,706,686	\$631,173	\$4,337,859	\$186,781	\$4,524,639
15	Postage	Schedule MAL-23	\$1,372,817	\$36,517	\$1,409,334	\$34,247	\$1,443,580
13	Strike Contingency	Schedule MAL-24	0S 3	SO S	80	SO	SO S
4	Environmental Response Fund	Schedule MAL-25	80	SO	80	80	08
15	Paperless Bill Credit	Schedule MAL-26	\$265,235	SO	\$265,235	SO	\$265,235
16	PBOP	Schedule MAL-27	(\$1,190,723)	80	(\$1,190,723)	So	(\$1,190,723)
17	Pension	Schedule MAL-28	\$3,356,606	So	\$3,356,606	So	\$3,356,606
. 18	Energy Efficiency Program	Schedule MAL-29	80	So	08	SO	08
19	Other Operating and Maintenance Expenses	Schedule MAL-30	\$27,414,855	\$725,775	\$28,140,630	\$679,549	\$28,820,179
20	Storm Cost Recovery	Schedule MAL-31	S0	08	08	SO S	08
21	Gas Commodity OM	Schedule MAL-32	SO 30	08	08	So	08
22	NEP IFA Credit	Schedule MAL-33	08	08	08	08	98
23	Wheeling	Schedule MAL-34	08	08	0\$	80	80
24	Energy Innovation Hub	Schedule MAL-35	\$101,186	(\$17,605)	\$83,581	08	\$83,581
52	Gas Business Enablement	Schedule MAL-36	\$4,133,125	8499,398	\$4,632,523	\$183,184	\$4,815,707
27	Gas Operations	Schedule MAI -38	\$0	08	06 2508	09	06 5568
; c	Customer Affordability Program	Schedule MAI -39	\$292,726	\$2.5,020	\$295,730	(\$138 649)	\$156.583
29	Sub Total		\$90,352,613	\$3,486,324	\$93,838,937	\$2,161,344	\$96,000,281
30		I					
31	Purchased Power/ Purchased Gas	Schedule MAL-40	80	80	80	80	80
33.5	Sub Total	1 1	08	80	80	80	08
35	TOTAL	1 11	\$90,352,613	\$3,486,324	\$93,838,937	\$2,161,344	\$96,000,281
Column Motor	Notes		S	G	O	03	OS
(a)	(a) Page 2 of 8 Column (i)		9	Q.	09	09	09

The Narngansett Electric Company d'Iva 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 Enablement (GBE)	Storms	Gas Cost Recovery (GCR)	Other	Total Normalizing Adjustments	Test Year Ended June 30, 2017 (as Adjusted)
		(a)	(P)	(c)	(p)	(e)	€	(g)	(h)	€	(j) Sum (h through j)	(k) = (a)+(j)
	Test Year Amounts that are Specifically Adjusted:										(i iighoiii) (i) iiine	
3 2												
	Operating & Maintenance Expense	0000		1000	(000) 1000	e e	Ç	000 010 100	(00000000	200 000	000000000000000000000000000000000000000	000
	Labor Health Care	\$10,741,700	(\$6,107,062)	(32//,46/)	(\$53,188)	08	G S	(\$1,012,329)	(\$629,823)	(31,428,462)	(\$12,046,978)	\$78,731,380
	Group Life Insurance	\$930,683	(\$79,187)	80	(\$5,379)	(\$4,236)	S S	(\$1,384)	808	80	(\$90,186)	\$840,497
	Thrift Plan	\$3,865,292	(\$340,078)	80	(\$14,936)	80	80	(\$14,021)	80	(\$29,323)	(\$398,357)	\$3,466,934
	FAS 112 / ASC 712	(\$572,522)	\$45,592	08	\$2,857	08	S 8	\$10,407	S S	\$513,666	\$572,522	08
	Service Company Kents Joint Facilities	\$1,062,932	(\$2,545,016)	08	08	08 80 80	Q	08	Q	(34,055,895)	(80,576,506)	\$1.579.848
	Uninsured Claims	\$1,648,059	(\$109,494)	80	(\$5,235)	(\$4,180)	S 0S	(\$2,690)	80	80	(\$121,599)	\$1,526,461
	Insurance Premium	\$2,926,210	(\$286,481)	80	80	80	80	80	80	80	(\$286,481)	\$2,639,729
	Regulatory Assessment Fees	\$6,862,284	(\$678,167)	80	80	80	0\$	80	S 3	\$0	(\$678,167)	\$6,184,116
	Uncollectible Accounts Postage	\$12,978,156	(42 997)	08 9	08 9	08	F F	0¢ 9	8 8	(\$5,294,644)	(\$5,294,644)	\$9,683,312
	Strike Contingency	\$8,194		80	80	80	S S	80	808	80	80	\$8,194
	Environmental Response Fund	\$3,078,000	80	80	80	80	80	80	80	80	80	\$3,078,000
	Paperless Bill Credit	0\$		80	80	80	0\$	80	S 8	\$816,516	\$816,516	\$816,516
	PBOP Pencion	\$7,914,078	(\$740,588)	98	9 9 9	05 S	S 5	9 9 9	S 5	08	(\$740,588)	\$7,173,490
	Finergy Efficiency Program	\$97.169.672		05	08	08	g, 9,	05	S S	(\$100,308)	(\$97.169.672)	050,045,056
	Other Operating and Maintenance Expenses	\$86,785,496	(\$8,913,604)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	(\$1,444,953)	\$525,542	(\$258,832)	(\$3,321,733)	(\$23,492,383)	\$63,293,113
	Storm Cost Recovery	\$7,338,972	80	80	80	80	80	80	80	(\$27,840)	(\$27,840)	\$7,311,132
	Gas Commodity OM	80		80	80	80	0\$ \$	0\$	(\$219,623)	\$1,527,902	\$1,308,279	\$1,308,279
	NEF IFA Credit Wheeling	\$138,432,360)	\$138,432,360	0¢ 9¢	0¢ 9¢	08.08	8 8	08 08	Q Q	(\$179.791.010)	\$138,432,360	08
	Energy Innovation Hub	80	80	80	80	\$0	8	80	S S	80	80	\$00
	Gas Business Enablement	80	80	80	80	80	80	80	80	80	80	80
	Electric Operations	0\$	80	80	80	80	0S 8	S0	S 8	80	80	0\$
	Gas Operations Customer Affordshility Program	9 9 9	Q 9	08 9	08 9	0g 0g	8 8	0s 9s	8 8	0¢ 9¢	0¢ 9¢	0s 9s
	Sub Total Operating & Maintenance Expense	\$420,054,545	\$113,588,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$1,444,953)	(\$548,379)	(\$1,308,279)	(\$286,420,505)	(\$186,965,813)	\$233,088,731
	Purchased Power/ Purchased Gas	\$440,524,701	80	80	80	80	80	80	\$0	(\$440,524,701)	(\$440,524,701)	0\$
	Sub Total	\$440,524,701	80	80	80		80	80	\$0	(\$440,524,701)	(\$440,524,701)	80
					1				į			
TOT		\$860,579,245		(\$9,014,450)	(\$577,685)		(\$1,444,953)	(\$548,379)	(\$1,308,279)	(\$726,945,205)	(\$627,490,514)	\$233,088,731
Che	Check Totals Difference	\$860,579,245	\$113,588,510 \$0	(\$9,014,450) \$0	(\$577,685)	(\$1,240,071) \$0	(\$1,444,953) \$0	(\$548,380)	(\$1,308,279)	(\$726,945,206) \$0	(\$627,490,514) \$0	\$233,088,731 \$0
Column Notes (a) Page 1, C	<u>Notes</u> Page 1, Column (a)											
Line Notes (b) Schedule (c) Schedule (d) Schedule (d) Schedule (d) Schedule (f)	ESS Schedule MAL-12 Page S. Lines 2(a) to 4(a) Schedule MAL-12 Page S. Lines 5(a) Schedule MAL-12 Page S. Line 6(a) Schedule MAL-12 Page S. Line 6(a) Schedule MAL-12 Page S. Line 6(a) Schedule MAL-12 Page S. Line 7(a) to 32(a) Schedule MAL-12 Page S. Line 7(a) to 32(a) Schedule MAL-12 Page S. Line 7(a) to 32(a) Schedule MAL-13 Page S. Line 9(a) to 32(a) Schedule MAL-13 Page S. Line 9(a) to 32(a) Schedule MAL-13 Page S. Lines 6(a) through 4(a) Schedule MAL-13 Page S. Lines 6(a) through 12(a) Schedule MAL-14 Page S. Lines 12(a) through 14(a) Schedule MAL-14, Page S. Lines 12(a) through 14(a) Schedule MAL-14, Page S. Lines 12(a) through 14(a) Schedule MAL-15, Page S. Lines 2(a) through 14(a) Schedule MAL-15, Page S. Lines 2(a) through 4(a) Schedule MAL-15, Page S. Lines 2(a) through 14(a)	Lines 25(a) to 27(a)						21(6) % % % % % % % % % % % % % % % % % % %	21(b) Schedule MAL-27; Page 5 Lines 2(a) 22(b) Schedule MAL-28. Page 5 Lines 2(a) 22(5) Schedule MAL-28. Page 5 Lines 8(a) 22(5) Schedule MAL-29, Page 5 Lines 2(a) 24(5) Schedule MAL-30, Page 6 Lines 2(b) 24(5) Schedule MAL-30, Page 7 Lines 2(b) 24(5) Schedule MAL-30, Page 7 Lines 2(b) 24(5) Schedule MAL-30, Page 7 Lines 2(b) 25(5) Schedule MAL-30, Page 7 Lines 2(b) 25(5) Schedule MAL-31, Page 5 Lines 2(b) 25(5) Schedule MAL-32, Page 5, Line 2(b) 28(5) Schedule MAL-33 Page 5, Line 2(b) 28(6) Schedule MAL-34 Page 5, Line 2(a) 28(6) Schedule MAL-34 Page 5, Line 2(a) 22(6)	21(b) Schedule MAL-27, Page 5 Lines 2(a) through 4(a) 22(b) Schedule MAL-28, Page 5 Lines 2(a) through 4(a) 22(b) Schedule MAL-28, Page 5 Lines 2(a) through 14(a) 24(b) Schedule MAL-30, Page 6 Lines 2(b) through 17(b) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(b) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(b) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(b) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(c) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(c) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(c) through 17(c) 25(c) Schedule MAL-31, Page 5 Lines 2(c) through 17(c) 25(c) Schedule MAL-31, Page 5, Line 2(c) to Line 14(a) 28(c) Schedule MAL-34 Page 5, Line 2(c) to Line 3(d) 28(c)	21(b) Schedule MAL-27, Page 5 Lines 2(a) through 4(a) 22(b) Schedule MAL-28, Page 5 Lines 2(a) through 4(a) 22(b) Schedule MAL-28, Page 5 Lines 2(a) through 4(a) 22(b) Schedule MAL-29, Page 5 Lines 2(a) through 17(b) 24(b) Schedule MAL-30, Page 6 Lines 2(a) through 17(b) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(c) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(d) 24(c) Schedule MAL-30, Page 6 Lines 2(b) through 17(d) 24(c) Schedule MAL-30, Page 6 Lines 2(c) through 17(d) 24(c) Schedule MAL-30, Page 7 Lines 2(c) through 17(d) 24(c) Schedule MAL-30, Page 7 Lines 2(c) through 17(d) 25(c) Schedule MAL-30, Page 5 Lines 2(c) through 17(d) 26(c) Schedule MAL-30, Page 5 Lines 2(a) through 17(d) 26(c) Schedule MAL-30, Page 5, Lines 2(a) to Line 14(a) 28(c) Schedule MAL-34, Page 5, Line 2(a) to Line 2(a) 28(c) Schedule MAL-34, Page 5, Line 2(a) to Line 2(a)	through 17(d)

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

Column C		Test Year Ended June 30, 2017 (Per Books)	IFA	Vegetation Management (ISR)	Inspection & Maintenance (ISR)	Parent Company Initiative	Storms	Other	Total Normalizing Adjustments	Test Year Ended June 30, 2017 (as Adjusted)
\$557.55.24 (\$8,117.05) (\$577.467) (\$531.453) (\$51.543) (hat ara Spacifically Adinetas	(a)	(a)	<u> </u>	ම	(e)	(j)	(g)	(h) sum (b through g)	(i) = (a) + (i)
554,56,260 (58,107,062) (58,17,146) (58,138) 59 (51,101,259)	mat are Specincariy Adjuste									
STATUTE STAT	nance Expense	\$54,756,249	(\$8,107,062)	(\$277,467)	(\$391,633)	80	(\$1,012,529)	\$2,272,654	(\$7,516,038)	\$47,240,211
SSP3772 CRADING CRADING <t< td=""><td></td><td>\$7,901,703</td><td>(\$1,079,373)</td><td>80</td><td>(\$53,188)</td><td>80</td><td>(\$53,705)</td><td>80</td><td>(\$1,186,265)</td><td>\$6,715,438</td></t<>		\$7,901,703	(\$1,079,373)	80	(\$53,188)	80	(\$53,705)	80	(\$1,186,265)	\$6,715,438
\$1,10,10,20 \$1,25,20,20 \$2,25,20		\$579,702	(\$79,187)	80	(\$5,379)	(\$4,236)	(\$1,384)	80	(\$90,186)	\$489,516
11013-364 1101		\$2,489,542	(\$340,078)	08	(\$14,936)	2 9	(\$14,021)	(\$29,523)	(155,98,527)	\$2,091,185
Sinit Sin	nts	\$13,985,369	(\$2,543,016)	\$0 \$	\$6,25	\$0 80	SOS	(\$3,635,022)	(\$6,178,038)	\$7,807,331
S2007.555 S2009.255 S209		\$1,018,396	0\$	80	80	80	\$0	80	80	\$1,018,396
\$5,200,225 \$5,200,226 \$5,200,		\$801,565	(\$109,494)	80	(\$5,235)	(\$4,180)	(\$2,690)	80	(\$121,599)	\$679,966
State Stat		\$2,097,226	(\$286,481)	80	80	80	80	08	(\$286,481)	\$1,810,745
State Stat	ntFees	\$4,964,621	(\$678,167)	80	80	80	08	0\$	(\$678,167)	\$4,286,454
S.	nts	\$8,952,665	08	0,5	S S	08	08	(\$4,987,981)	(\$4,987,981)	\$3,964,684
S.9.078,90 St.078,00 <		32,400,932	(36,28)	90	08 9	(/e)	90	(560,016)	(310,097)	52,444,25
State Stat	buse Find	\$8,194	8 8	08	8 9	08	0°, 5°	8 8	08	\$3,194
SSS 251 SS4 SS4 SS4 SS4 SS SS SS		08	08	0\$	8 9	0\$	08	\$551.281	\$551.281	\$551.281
S13455448 S22003366 S22003366 S22003366 S22003366 S22003366 S22003266 S2200326 S22002366 S2200236 S22002236 S22002		\$5.421.584	(\$740.588)	0\$	S S	0\$	80	80	(\$740.588)	\$4.680.995
Signature		\$14,856,485	(\$2,029,396)	80	80	80	80	(\$160,908)	(\$2,190,304)	\$12,666,181
859,313,412 (58,713,604) (58,713,6031) (51,131,640) \$25,542 (53,334,161) (527,840) \$57,901,240 (51,324,32,30) \$73,38,972 \$80 \$90	rogram	\$73,467,743	80	80	80	80	80	(\$73,467,743)	(\$73,467,743)	80
ST3143 ST3401	Maintenance Expenses	\$59,391,324	(\$8,913,604)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	\$525,542	(\$3,833,163)	(\$22,300,027)	\$37,091,297
S118,422,201 S138,452,203 S138,452,204 S10 S	Α.	\$7,338,972	S 3	80	9 9 9	08	S0	(\$27,840)	(\$27,840)	\$7,311,132
\$175791,010 \$15570,010 \$1575,010 \$	-	08	50	0,5	88	08	08 8	8 8	000	08
Sign		\$179.791.010	000,254,9516	05	8 8	08	08	(8179 791 010)	(\$179.791.010)	0° 0°
State Stat	lub	80	S S	80	0\$	80	80	80	80	80
Stock Stoc	ment	80	80	80	80	80	80	80	80	80
S104,255,180 S11,588,510 S90,014,450 S90		80	80	80	S 3	80	80	0\$	80	80
Sign	lite Des ceroses	0.5	08	08 9	88	08	08	S S	08 9	08
S304.255,398 S90 S	& Maintenance Expense		\$113,588,510	(\$9,014,450)	7,	(\$1,240,072)	(\$548,379)	(\$262,847,844)	(\$160,639,921)	\$143,935,259
S304,255,398 S10,255,398 S10, S504,255,398 S10, S504,254,253,398 S10, S504,254,253,398 S10, S504,254,253,398 S10, S504,254,244 S10, S504,254,244 S10, S504,254,244 S10, S504,254,244 S10, S504,254,244 S10, S504,254,244 S10, S504,244,244 S10										
\$5008.830.578 \$113.588.510 \$500.4450) \$577.685) \$510.255.398 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5113.588.510 \$5008.830.578 \$5009.830.578 \$500	urchased Gas	\$304,255,398	80	80	80	80	80	(\$304,255,398)	(\$304,255,398)	80
S608.830.278 S113.588.510 S9.014.450 S577.683 S10.240.072 S668.830.578 S10.240.072 S668.830.578 S113.588.510 S9.014.450 S677.683 S113.588.510 S9.014.450 S677.683 S113.588.510 S69.014.450 S677.683 S677		900 320 4000	00	9	9	9	9	(000 33C FOCS)	(900 350 1000)	9
\$608.830.578 \$113.588.510 (\$9.014.450) (\$557.085) (\$1240.072) (\$548.379) (\$556.103.243) (\$464.895.319) \$143.935. \$608.830.578 \$113.588.510 (\$9.014.450) (\$57.085) (\$1240.071) (\$55.01.03.243) (\$464.895.319) \$143.935. \$608.830.578 \$113.588.510 (\$9.014.450) (\$57.085) (\$1240.071) \$9 \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$143.935. \$144.935.		\$304,235,398	30	30	90	20	30	(\$504,255,598)	(\$504,255,598)	30
Solids 8:01,578 \$113.588.510 \$10,014.450 \$10,017		\$608 830 578	\$113 588 510	(89 014 450)	(\$82)	(\$1.240.072)	(\$548.379)	(\$567 103 243)	(\$464.895.319)	\$143 935 259
9 (g) Schedule MAL-15, Page 5 Lines 10(b) 10 (d) Schedule MAL-16, Page 5 Lines 10(b) 10 (d) Schedule MAL-16, Page 5 Lines 10(b) through 4(b) 10 (d) Schedule MAL-16, Page 5 Lines 10(b) through 4(b) 10 (g) Schedule MAL-16, Page 5 Lines 10(b) through 12(b) 10 (g) Schedule MAL-16, Page 5 Lines 10(b) through 12(b) 10 (g) Schedule MAL-17, Page 5 Lines 10(b) through 12(b) 10 (g) Schedule MAL-17, Page 5 Lines 10(b) through 12(b) 11 (g) Schedule MAL-17, Page 5 Lines 2(b) through 12(b) 12 (g) Schedule MAL-17, Page 5 Lines 2(b) through 12(b) 13 (g) Schedule MAL-17, Page 5 Lines 2(b) through 14(b) 14 (g) Schedule MAL-17, Page 5 Lines 2(b) through 16(c) 15 (g) Schedule MAL-19, Page 5 Lines 2(b) through 16(c) 16 (g) Schedule MAL-19, Page 5 Lines 2(b) through 16(c) 16 (g) Schedule MAL-19, Page 5 Lines 2(b) through 16(c) 16 (g) Schedule MAL-19, Page 5 Lines 2(b) through 16(c) 16 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 16 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 17 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 18 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 19 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 10 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 10 (g) Schedule MAL-20, Page 5 Lines 2(b) through 16(c) 10 (g) Schedule MAL-30, Page 5 Lines 2(c) 10 (g) Schedule MAL-31, P		\$608.830.578	\$113 588 510	(\$9.014.450)	(\$577.685)	(\$1.240.071)	(\$548.380)	(\$567,103,243)	(\$464.895.319)	\$143 935 259
9(g) Schedule MAJ-15, Page 5 Lines 10(b) 10(b) Schedule MAJ-16, Page 5 Lines 10(b) through 4(b) 10(d) Schedule MAJ-16, Page 5 Lines 2(b) through 4(b) 10(d) Schedule MAJ-16, Page 5 Lines 10(b) through 12(b) 10(g) Schedule MAJ-16, Page 5 Lines 10(b) through 12(b) 10(g) Schedule MAJ-17, Page 5 Lines 10(b) through 16(b) 11(g) Schedule MAJ-17, Page 5 Lines 2(b) through 16(b) 11(g) Schedule MAJ-17, Page 5 Lines 2(b) through 8(b) 11(g) Schedule MAJ-17, Page 5 Lines 2(b) through 7(b) 11(g) Schedule MAJ-19, Page 5 Lines 2(b) through 7(b) 11(d) Schedule MAJ-19, Page 5 Lines 2(b) through 7(b) 11(d) Schedule MAJ-19, Page 5 Lines 2(b) through 7(b) 11(d) Schedule MAJ-21, Page 5 Lines 2(b) through 3(b) 11(d) Schedule MAJ-21, Page 5 Lines 2(b) 11(d) Schedule MAJ-21, Page 5 Lines 2(b) 11(d) 17(g) Schedule MAJ-21, Page 5 Lines 2(b) 11(d) 17(g) Schedule MAJ-23, Page 5 Lines 2(b) 11(d) 17(d) Schedule MAJ-23, Page 5 Lines 2(b) 11(d) 1		0\$	80	08	80	80	80	80	80	80
9(g) Schedule WAL-15, Page 5 Lines 10(b) 10(b) Schedule WAL-16, Page 5 Lines 10(b) 10(d) Schedule WAL-16, Page 5 Lines 10(b) through 4(b) 10(d) Schedule WAL-16, Page 5 Lines 10(b) through 8(b) 10(f) Schedule WAL-16, Page 5 Lines 10(b) through 12(b) 10(g) Schedule WAL-17, Page 5 Lines 10(b) through 16(b) 11(g) Schedule WAL-17, Page 5 Lines 2(b) through 5(b) 11(g) Schedule WAL-17, Page 5 Lines 2(b) through 7(b) 11(g) Schedule WAL-17, Page 5 Lines 2(b) through 7(b) 11(g) Schedule WAL-19, Page 5 Lines 2(b) through 7(b) 11(g) Schedule WAL-19, Page 5 Lines 2(b) through 7(b) 11(g) Schedule WAL-19, Page 5 Lines 2(b) through 11(c) 11(g) Schedule WAL-19, Page 5 Lines 2(b) through 11(b) 11(g) Schedule WAL-21, Page 5 Lines 2(b) through 11(b) 11(g) Schedule WAL-21, Page 5 Lines 2(b) through 11(b) 11(g) Schedule WAL-22, Page 5 Lines 2(b) through 4(b) 11(g) Schedule WAL-23, Page 5 Lines 2(b) through 11(b) 11(g) Schedule WAL-23, Page 5 Lines 2(b) through 11(b) 11(g) Schedule WAL-23, Page 5 Lines 2(b) through 11(b)										
10(b) Schedule MAL-1(6, Page 5 Lines 2(b) through 4(b) 10(d) Schedule MAL-1(6, Page 5 Lines 2(b) through 8(b) 10(d) Schedule MAL-1(6, Page 5 Lines 6(b) through 8(b) 10(g) Schedule MAL-16, Page 5 Lines 14(b) through 16(b) 10(g) Schedule MAL-17, Page 5 Lines 14(b) through 16(b) 11(g) Schedule MAL-17, Page 5 Lines 2(b) through 8(b) 11(g) Schedule MAL-17, Page 5 Lines 2(b) through 8(b) 11(g) Schedule MAL-17, Page 5 Lines 2(b) through 16(b) 13(d) Schedule MAL-19, Page 5 Lines 2(b) through 11(b) 13(d) Schedule MAL-19, Page 5 Lines 2(b) through 11(b) 13(d) Schedule MAL-19, Page 5 Lines 2(b) through 11(b) 14(b) Schedule MAL-21, Page 5 Lines 2(b) through 11(b) 14(b) Schedule MAL-21, Page 5 Lines 2(b) through 11(b) 16(g) Schedule MAL-22, Page 5 Lines 2(b) through 4(b) 17(b) Schedule MAL-22, Page 5 Lines 2(b) through 4(b) 17(b) Schedule MAL-22, Page 5 Lines 2(b) through 4(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(b) 17(g) Schedule MAL-23, Page 5 Lines 2(b) through 11(. Lines 2(b) to 4(b))6	g) Schedule MAL-15. P	Page 5 Lines 10(b)		200	s) Schedule MAL-26.	. Page 5 Line 3(b)		
10(g) Schedule MAL-16, Page 5 Lines 14(b) through 16(b) 11(b) Schedule MAL-17, Page 5 Lines 7(b) through 8(b) 11(g) Schedule MAL-17, Page 5 Lines 7(b) through 8(b) 11(g) Schedule MAL-19, Page 5 Lines 2(b) through 4(b) 13(b) Schedule MAL-19, Page 5 Lines 2(b) through 7(b) 13(c) Schedule MAL-19, Page 5 Lines 8(b) through 7(b) 13(c) Schedule MAL-19, Page 5 Lines 8(b) through 11(c) 14(b) Schedule MAL-21, Page 5 Lines 8(b) through 11(b) 15(b) Schedule MAL-21, Page 5 Lines 2(b) through 1(c) 16(g) Schedule MAL-22, Page 5 Lines 2(b) 17(g) Schedule MAL-22, Page 5 Lines 4(b) 17(g) Schedule MAL-23, Page 5 Lines 8(b) through 4(b) 17(g) Schedule MAL-23, Page 5 Lines 8(b) through 4(b) 17(g) Schedule MAL-23, Page 5 Lines 8(b) through 11(b)	, Line 5(b) , Line 6(b) to 8(b) , Line 21(b) to 23(b)	10(d 10(d 10(d) Schedule MAL-16, P. (1) Schedule MAL-16, P. (2) Schedule MAL-16, P. (3) Schedule MAL-16, P. (4) Schedule MAL-16, P. (5) Schedule MAL-16, P. (6) Sche	age 5 Lines 2(b) throu age 5 Lines 6(b) throu age 5 Lines 10(b) thro	gh 4(b) gh 8(b) ugh 12(b)	21(th 22(th 22(th) Schedule MAL-27,) Schedule MAL-28,) Schedule MAL-28,	Page 5 Lines 2(b) throi Page 5 Lines 2(b) throi Page 5 Line 8(b)	ugh 4(b) ugh 4(b)	
11(b) Schedule MAL-17, Page 5 Lines 7(b) through 8(b) 11(g) Schedule MAL-17, Page 5 Lines 2(b) through 5(b) 13(b) Schedule MAL-17, Page 5 Lines 2(b) through 4(b) 13(d) Schedule MAL-19, Page 5 Lines 8(b) through 7(b) 13(e) Schedule MAL-19, Page 5 Lines 8(b) 13(e) Schedule MAL-19, Page 5 Lines 8(b) through 1(b) 14(b) Schedule MAL-19, Page 5 Lines 8(b) through 1(b) 14(b) Schedule MAL-21, Page 5 Lines 2(b) through 1(b) 15(b) Schedule MAL-22, Page 5 Lines 2(b) through 4(b) 17(g) Schedule MAL-22, Page 5 Lines 2(b) through 4(b) 17(g) Schedule MAL-23, Page 5 Lines 8(b) through 4(b) 17(g) Schedule MAL-23, Page 5 Lines 8(b) through 1(b)		10(6	g) Schedule MAL-16, P	age 5 Lines 14(b) thro	ough 16(b)	23(6	g) Schedule MAL-29,	, Page 5 Lines 2(b) thro	ugh 3(b)	
	5. Line 9(b) to 20(b) + 25. Line 9(b) to 20(b) + 25.(d) to 27(b) Lines 2(b) through 4(b) Lines 2(b) through 18(b) Lines 6(b) through 18(b) Lines 6(b) through 4(c) Lines 6(b) through 8(b) Lines 6(b) through 8(b) Lines 10(b) through 14(b) Lines 12(b) through 4(b) Lines 2(b) through 8(d) Lines 12(b) through 14(b) Lines 2(b) through 14(b) Lines 2(b) through 14(b) Lines 2(b) through 14(b) Lines 12(b) through 14(b) Lines 12(b) through 14(b) Lines 12(b) through 14(b)	11.00 11.00) Schedule MAL-17, P. 9) Schedule MAL-19, P. 10) Schedule MAL-19, P. 11) Schedule MAL-19, P. 12) Schedule MAL-19, P. 13) Schedule MAL-19, P. 14) Schedule MAL-19, P. 15) Schedule MAL-21, P. 16) Schedule MAL-21, P. 17) Schedule MAL-21, P. 18) Schedule MAL-21, P. 18) Schedule MAL-22, P. 18) Schedule MAL-23, P.	Age 5 Lines 7(b) throu Age 5 Lines 2(b) throu Age 5 Lines 5(b) throu Age 5 Line 8(b) Age 5 Line 8(b) Age 5 Line 8(b) Age 5 Line 8(b) Age 5 Lines 2(b) throu Age 5 Lines 2(b) Age 5 Lines 2(b) throu Age 5 Lines 2(b) throu Age 5 Lines 8(b) throu Age 5 Lines 8(b) throu	gth 8(b) gth 5(b) gth 7(b) gth 7(b) gth 3(b) gth 3(b) gth 4(c)	24(b) 24(c) 24(c) 24(c) 24(c) 24(c) 24(c) 24(c) 24(c) 25(c)) Schedule MAL-30, 9) Schedule MAL-30, 1) Schedule MAL-30, 9) Schedule MAL-30, 1) Schedule MAL-30, 1) Schedule MAL-31, 1) Schedule MAL-31, 1) Schedule MAL-31, 1) Schedule MAL-31, 1) Schedule MAL-31, 1) Schedule MAL-33,	Page 6 Lines 2(b) thron Page 6 Lines 2(c) thron Page 6 Lines 2(f) throu Page 5 Line 2(h) Page 5 Line 2(h) Page 5, Line 2(h) through	ugh 17(b) ugh 17(c) ugh 17(d) ugh 17(f) ugh 17(f) ugh 17(f) ugh 17(g) ugh 17(g)	

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

Test Year Ended June Gas Business Gas Cost Recovery Other 30, 2017 Gas Dusiness Gas Cost Recovery Other (Per Books) (Factor) (G) (d) (c) (d) (d)
\$550,381 \$1.375,749
\$1,319,478 \$0
06
(\$1,444,9
80
08 08
80
\$115,479,365 (\$1,444,953) (\$1,308,279)
\$136,269,302 \$0
\$136,269,302
(\$1,444,9
80

Line Notes

(6) Schedule MAL-12 Page 5, Line 28(c) to 30(c)

(6) Schedule MAL-12 Page 5, Line (26) (c)

(10) Schedule MAL-12 Page 5, Line (26) (c)

(10) Schedule MAL-17, Page 5 Lines 14(c) through 16(c)

(11) Schedule MAL-27, Page 5 Lines 2(c) through 5 (c)

(12) Schedule MAL-27, Page 5 Lines 3(c)

(13) Schedule MAL-26, Page 5 Lines 3(c)

(20) Schedule MAL-26, Page 5 Line 3 (c)

(24) Schedule MAL-29, Page 5 Lines 2(c) through 17(c)

(24) Schedule MAL-30, Page 7 Lines 2(c) through 17(c)

(24) Schedule MAL-30, Page 7 Lines 2(c) through 17(c)

(24) Schedule MAL-30, Page 7 Lines 2(c) through 17(c)

(26) Schedule MAL-32, Page 5, Line 2(a) through 17(c)

(26) Schedule MAL-32, Page 5, Line 2(a) to Line 14(a)

(26) Schedule MAL-32 Page 5, Line 2(a) to Line 14(a)

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

Calculation of Inflation Rate:			Line
Index - Midpoint of Test Year June 2017	GDP-CTPI (1) 112.4	CPI-U ⁽²⁾ 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% 8
Source: Moody's Analytics	2.26%	2.37%	9 10 11
	GDPIP	СРІ	12 13
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	14
Index - Midpoint of Rate Year Aug 2020	120.4	261.3	15 16
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year Inflation Factor %	2.50%	2.82%	17 18 19 2.66% 20
Source: Moody's Analytics			21 22
Index - Midpoint of Rate Year Aug 2019	GDPIP 120.4	CPI 261.3	23 24 25
Index - Midpoint of Rate YearAug 2020	123.2	268.0	26 27
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			28 29 30
Inflation Factor %	2.32%	2.54%	2.43% 31

⁽¹⁾ Gross Domestic Product Chain-type Index

⁽²⁾ LL URBAN Consumer Price Index

Witness: Little

Schedule MAL-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 Rate Year 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 2	Rate Case Expenses	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482	\$0	\$332,482
3	Total	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482	\$0	\$332,482

- Line Notes

 1 (d)
 Page 2, Line 7

 1-3
 Column (a) per Company Books

 1-3
 Column (e) = 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 Rate Year Ending August 31, 2021

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

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%	Total
Gannett Fleming, Inc.	Depreciation Study	\$61.000	\$0	\$61,000		(a) \$41,260	\$41,260
Howard S. Gorman - HSG Group, Inc.	Allocated Cost of Service Study - Electric	\$90,000	\$0	\$90,000	\$90,000	ψ11,200	\$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		\$1,374,171	\$27,807	\$1,346,364	\$210,000	\$787,445	\$997,445

(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.

Witness: Little

Schedule MAL-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 Rate Year 3 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	\$705,953	\$1,309,738	\$2,015,691	(\$495,085)	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606

- 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 (f)

The Narragansett Electric Company d/b/a National Grid Rate Case Expenses - Gas For the Test Year Ended June 30, 2017 and the Rate Year 3 Ending August 31, 2021

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

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		\$1,419,262	\$27,807	\$1,391,455	\$255,091	\$376,726	\$631,817

(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.

Witness: Little

Schedule MAL-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 Rate Year 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 (a)	Adjustments (b)	June 30, 2017 (c)	Adjustments (d)	August 31, 2019 (e)	in Rate Year (f)	August 31, 2020 (g)	in Rate Year (h)	August 31, 2021 (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)

Witness: Little

Schedule MAL-5-GAS

Amortization of Intangibles – Gas

\$0

426,184

The Narragansett Electric Company d/b/a National Grid Amortization of Intangibles - Gas For the Test Year Ended June 30, 2017 and the Rate Year 3 Ending August 31, 2021

		Adjusted Test			Reflect		Reflect	Rate Year
Test Year Ended	Normalizing	Year	Proforma	Rate Year 1	Condition	Rate Year 2	Condition	Ending
				August 31,		August 31,	in Rate	
June 30, 2017	Adjustments	June 30, 2017	Adjustments	2019	in Rate Year	2020	Year	August 31, 2021
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

426,184

\$0

426,184

(1,554,586)

Column Notes

(a) Per Company Books

1 Amortization

(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

\$1,980,770

Cost 9,991,374 Acc. Amortization (7,523,135)

\$106,546

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

\$1,874,224

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

pian report - rou	4 for intaligible assets as of Mai						
asset_id	description	init_life	remaining_life	gl_post_mo_yr	beg_asset_dollars	depr_reserve N	Ionth_depr_expens
44763949	- Consultant AM/FM	271	97.45	1-Mar-17	\$578,232	\$372,436	\$2,134
44763956	LA30397AM/FM - ITS 1	271	48.95	1-Mar-17	\$90,981	\$76,942	\$293
44763960	LAS30398AMFM - INTE	271	48.95	1-Mar-17	\$285,234	\$241,219	\$918
44763961	MIS303980AFM - MISC	271	48.95	1-Mar-17	\$110,722	\$93,636	\$356
44763966	SF303980AMFM - SOFT	271	48.95	1-Mar-17	\$101,890	\$86,167	\$328
44763971	SF303990AMFM - AM/F	271	60.95	1-Mar-17	\$2,698,329	\$2,139,257	\$9,326
44763993	TRL30397AMFM - TRA	271	48.95	1-Mar-17	\$6,846	\$5,789	\$22
44763995	AF303980AMFM - AFU	271	48.95	1-Mar-17	\$32,749	\$27,695	\$105
44763996	CN30396AM/FM - CON	271	48.95	1-Mar-17	\$793,743	\$671,259	\$2,554
44763998	CN30397AM/FM - CON	271	48.95	1-Mar-17	\$124,561	\$105,340	\$401
96815952	SF303000AMFM - AM/F	271	72.95	1-Mar-17	\$3,096,677	\$2,275,633	\$11,411
96815957	SF303010AMFM - AM/F	271	84.95	1-Mar-17	\$2,071,410	\$1,427,760	\$7,667
					\$9,991,374	\$7,523,135	\$35,515
•							A

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

Witness: Little

Schedule MAL-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	\$50,932,289
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	\$1,770,914
7	·I · · · · · · · · · · · · · · · · · ·			
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	Depreciable Officy Flant 0/30/17		Ellie 10 - Ellie 11	\$1,515,900,902
13	Plus: Added Plant 2 Mos Ended 08/31/17		Schedule MAL-11-ELEC, Page 6, Line 7	\$12,473,833
15	Less: Streetlights retired in the 2 Mos Ended 08/31/17		Per Company Books	
16	· ·	1/		(\$1,057,011)
16	Less: Retired Plant 2 Months Ended 08/31/17	1/	Line 14 x Retirement Rate Line 12 + Line 14 + Line 16	(\$3,699,739)
17	Depreciable Utility Plant 08/31/17		Line 12 + Line 14 + Line 16	\$1,521,623,985
	A		(T) 10 - T) 17) 10	01 515 565 440
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 MAL-11-ELEC, Page 6, Line 14	\$74,878,000
36	Less: Plant Retired in 12 Months Ended 08/31/18	1/	Line 35 x Retirement rate	(\$22,208,815
37	Depreciable Utility Plant 08/31/18		Sum of Line 33 through Line 36	\$1,574,293,170
38				
39	Average Depreciable Plant for 12 Months Ended 08/31/18		(Line 33 + Line 37)/2	\$1,547,958,578
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	\$52,630,592
45	Less: Net Cost of Removal/(Salvage)	2/	Line 35 x Cost of Removal Rate	(\$7,689,971)
46	Less: Retired Plant		Line 36	(\$22,208,815)
47	Book Depreciation Reserve 08/31/18		Sum of Line 43 through Line 46	\$678,758,522
17	2		20.7707	D-times t
1/ 2/	3 year average retirement over plant addition in service FY 15 ~ FY17	CX/17	29.66%	Retirements COR
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ 1	r I I /	10.27%	COK

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
<u> </u>			(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	\$2,201,860,912
3	Less Non-Depreciable Plant		Page 1, Line 11	(\$627,567,742)
4	Depreciable Utility Plant 08/31/18		Line 2 + Line 3	\$1,574,293,170
5				
6	Plus: Added Plant 12 Months Ended 08/31/19		Schedule MAL-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	\$1,628,835,510
10				
11	Average Depreciable Plant for Rate Year Ended 08/31/19		(Line 4 + Line 9)/2	\$1,601,564,340
12				
13	Proposed Composite Rate %		Page 4, Line 18, Columnumn (f)	3.19558%
14				
15	Book Depreciation Reserve 08/31/18		Page 1, Line 47	\$678,758,522
16	Plus: Book Depreciation Expense		Line 11 x Line 13	\$51,179,298
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	\$698,728,689
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	\$2,256,403,252
24	Less Non-Depreciable Plant		Page 1, Line 11	(\$627,567,742)
25	Depreciable Utility Plant 08/31/19		Line 23 + Line 24	\$1,628,835,510
26				**,****,***
27	Plus: Added Plant 12 Months Ended 08/31/20		Schedule MAL-11-ELEC, Page 7, Line 36	\$76,843,000
28	Less: Depreciable Retired Plant	1/	Line 27 x Retirement rate	(\$22,791,634)
29	2000. Depression remod Fam.	-,	zmo z / n recinoment rate	(022,771,031)
30	Depreciable Utility Plant 08/31/20		Sum of Line 25 through Line 28	\$1,682,886,876
31	Depreciable offitty Frank 06/31/20		Sum of Eme 25 through Eme 26	\$1,002,000,070
32	Average Depreciable Plant for Rate Year Ended 08/31/20		(Line 25 + Line 30)/2	\$1,655,861,193
33	Average Depreciation Faint for Rate Teal Ended 06/31/20		(Enic 25 + Enic 50)/2	\$1,055,001,175
34	Proposed Composite Rate %		Page 4, Line 18, Columnumn (f)	3.19558%
35	1 Toposed Composite Rate 70		1 age 4, Line 18, Columnum (1)	3.1933670
36	Book Depreciation Reserve 08/31/20		Line 20	\$698,728,689
37	Plus: Book Depreciation Expense		Line 32 x Line 34	\$52,914,398
38	Plus: Unrecovered Reserve Adjustment		Schedule NWA-1-ELECTRIC, Part VI, Page 6	
39		2/	Line 27 x Cost of Removal Rate	(\$247,009)
	Less: Net Cost of Removal/(Salvage)	2/	Line 28	(\$7,891,776)
40	Less: Retired Plant			(\$22,791,634)
41	Book Depreciation Reserve 08/31/20		Sum of Line 36 through Line 40	\$720,712,668
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	\$2,310,454,618
45	Less Non-Depreciable Plant		Page 1, Line 11	(\$627,567,742)
46	Depreciable Utility Plant 08/31/20		Line 44 + Line 45	\$1,682,886,876
47				
48	Plus: Added Plant 12 Months Ended 08/31/21		Schedule MAL-11-ELEC, Page 7, Line 44	\$76,843,000
49	Less: Depreciable Retired Plant	1/	Line 48 x Retirement rate	(\$22,791,634)
50				
51	Depreciable Utility Plant 08/31/21		Sum of Line 46 through Line 49	\$1,736,938,242
52				
53	Average Depreciable Plant for Rate Year Ended 08/31/21		(Line 46 + Line 51)/2	\$1,709,912,559
54				
55	Proposed Composite Rate %		Page 4, Line 18, Columnumn (f)	3.19558%
56				
57	Book Depreciation Reserve 08/31/20		Line 41	\$720,712,668
58	Plus: Book Depreciation Expense		Line 53 x Line 55	\$54,641,653
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	(\$7,891,776)
61	Less: Retired Plant		Line 49	(\$22,791,634)
62	Book Depreciation Reserve 08/31/21		Sum of Line 57 through Line 61	\$744,423,902
1.	3 year average retirement over plant addition in service FY 15 ~ FY1	7	29.66%	Retirements
2			10.27%	COR
_				

The Narragansett Electric Company d'h/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 1/ June 30, 2017	ARO Adjustment	Transmission Plant June 30, 2017	Other Adjustments June 30, 2017	Adjusted Balance	Proposed Rate	Test Year Depreciation
			(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) x (f)
		Intangible Plant							
1 2	303.00	Intangible Cap Software	\$440,739	\$0	\$0	(\$440,739)	(\$0)	0.00%	\$0
3 4		Total Intangible Plant	\$440,739	\$0	\$0	(\$440,739)	(\$0)		\$0
5		Production Plant							
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		Table 1 days					62.126.424		
11		Total Production Plant	\$3,126,434	\$0	\$0	\$0	\$3,126,434		\$0
12 13		TransmissionPlant							
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	\$9,121,773 \$5,796,211	\$0 \$0	(\$5,796,211)	\$0 \$0	\$0 \$0	0.00%	\$0 \$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 \$0	(\$19,503)	\$0	\$0 \$0	3.60%	\$0 \$0
24 25	357.10 357.20	Ug Transmission Manholes & Handholes Ug Transmission Conduit	\$228,385 \$4,601,701	\$0 \$0	(\$228,385) (\$4,601,701)	\$0 \$0	\$0 \$0	0.92% 0.92%	\$0 \$0
26	358.00	Underground Conductors And Devices	\$29,948,930	\$0	(\$29,948,930)	\$0	\$0 \$0	1.68%	\$0
27	359.00	Roads And Trails	\$492,182	\$0	(\$492,182)	\$0	\$0	0.82%	\$0
28		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									
32		Distribution Plant							
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 \$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 \$0	\$0	\$253,879,227	2.19%	\$5,559,955
42 43	362.10 362.55	Station Equip Pollution Station Equipment - Energy Management System	\$71,597 \$663,280	\$0 \$0	\$0 \$0	\$0 \$0	\$71,597 \$663,280	2.19% 6.70%	\$1,568 \$44,440
44	364.00	Poles, Towers And Fixtures	\$237,808,052	\$0	\$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	3.33%	\$355,457
50	368.20	Line Transformers - Bare Cost	\$101,452,162	\$0	\$0	\$0	\$101,452,162	3.54%	\$3,591,407
51 52	368.30 369.10	Line Transformers - Install Cost Overhead Services	\$77,639,022 \$83.071.609	\$0 \$0	\$0 \$0	\$62,731	\$77,701,753 \$83,166,615	3.59% 5.04%	\$2,789,493 \$4,191,597
52	369.10	Underground Services C	\$1,691,919	\$0 \$0	\$0 \$0	\$95,006 \$0	\$1,691,919	4.87%	\$4,191,597 \$82,396
53 54	369.20	Underground Services C Underground Services C	\$22,141,702	\$0 \$0	\$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 Steetlighting	\$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 63	374.00	1/ Elect Equip ARO	\$569,213	(\$569,213)	\$0	\$0	\$0	0.00%	\$0
64		Total Distribution Plant	\$1,583,443,215	(\$569,213)	(\$106,208,013)	(\$13,567,018)	\$1,463,098,971		\$46,942,560

- 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

- 3 11

- ss:
 Sum of Line 1 through Line 2
 Sum of Line 7 through Line 9
 Sum of Line 15 through Line 28
 Sum of Line 15 through Line 28
 Sum of Line 14 through Line 62
 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'h/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 1/ June 30, 2017	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)
		General Plant	(4)	(0)	(6)	(u)	(6)	(1)	(g) (c) x (i)
1	389.00	Land And Land Rights	\$975.638	\$0	(\$133,226)	\$0	\$842.411	0.00%	S0
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	(\$111,680)	\$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		Grand Total - All Categories	\$2,477,718,727	(\$1,123,411)	(\$948,680,657)	(\$14,007,757)	\$1,513,906,902	3.19558%	\$48,378,132
19									
20		Other Utility Plant Assets							
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 18 18 26 28 30 32 1/

- es:
 Sum of Line 1 through Line 14
 Sum Lines (Page 3 Line 3, 11, 30, 64, and Page 4 Line 16)
 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
 Sum of Line 2 2 through Line 24
 Sun of Line 18 and Line 26
 Column (d), excluding depreciation of ReGrowth as well as the Company's retirement adjustments
 Page 5, Line 69
 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 1 June 30, 2017	/ ARO Adjustments	Transmission Plant	Other Adjustments	Adjusted Balance
		Intangible Plant	(a)	(b)	(c)	(d)	$\overline{(e)} = \text{sum of (a) throu (d)}$
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		Production Plant					
6 7	330.00	Land Hydro		\$0	\$0	\$0	\$0
8	331.00	Land Hydro Struct & Improvements	\$1,993,757	\$0 \$0	\$0 \$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 14		TransmissionPlant					
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 21	356.00 357.00	Overhead Conductors And Devices Underground Conduit	\$5,975,934	\$0 \$0	(\$5,975,934)	\$0 \$0	\$0 \$0
21	358.00	Underground Conductors And Devices	\$3,203,223 \$17,053,879	\$0 \$0	(\$3,203,223) (\$17,053,879)	\$0 \$0	\$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		The state of the s					
28 29		Distribution Plant					
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 39	362.00 364.00	Station Equipment Poles, Towers And Fixtures	\$51,252,395 \$107,271,672	\$0 \$0	\$0 \$0	\$0 \$252,795	\$51,252,395 \$107,524,467
40	365.00	Oh Conduct-Smart Grid	\$127,305,163	\$0 \$0	\$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 47	371.00 373.00	Installation On Custom Oh Steetlighting	\$9,506 \$51,025,715	\$0 \$0	\$0 \$0	\$0 (\$13,835,857)	\$9,506 \$37,189,858
48	374.00	1/ Elect Equip ARO	\$197,371	(\$197,371)	\$0 \$0	(\$13,833,837)	\$57,169,636
49		1/	417.7,411	(4-3-1,4-1-1)	**	-	**
50		Total Distribution Plant	\$648,602,015	(\$197,371)	(\$1,199,150)	(\$12,583,156)	\$634,622,339
51							
52		General Plant					
53 54	389.00	Lond And Lond Dinha	\$0	\$0	\$0	\$0	\$0
55	390.00	Land And Land Rights Struct And Improvement Electric	\$10,151,568	\$0 \$0	(\$1,386,228)	\$0 \$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 62	397.00 397.10	Communication Equipment Site Specific	\$66,944 \$5,490,323	\$0 \$0	(\$9,141) (\$749,720)	\$0 \$0	\$57,803 \$4,740,603
62	397.10	Communication Equipment Site Specific General Plant Miscellaneous	\$5,490,323 \$706	\$0 \$0	(\$749,720)	\$0 \$0	\$4,740,603 \$609
64	399.00	Other Tangible Property	\$1,304	\$0 \$0	(\$178)	\$0 \$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				(,2)		30	
69		Grand Total - All Categories	\$768,535,818	(\$524,582)	(\$102,931,100)	(\$12,674,976)	\$652,405,159

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

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 26 50 67
- Sum of Line 54 through Line 65 Sum of Line 3, 11, 26, 50, and 67 69
- 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.

Witness: Little

Schedule MAL-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 1 Ending August 31, 2019

	al Company Rate Year Depreciation				(a)	
	al Company Rate Year Depreciation	0 OD 0 VI 10 VI 17				
			Sum of Page 2, Line 16 and Line 17		\$41,215,955	
2 Total	al Company Test Year Depreciation		Per Company Books		\$33,311,851	
	s: Reserve adjustments		Page 4, Line 29, Col (b) + Col (c)		(\$15,649)	
4 Adju	usted Total Company Test Year Depreciation Expense		Line 2 + Line 3		\$33,296,202	
5 Dep	preciation Expense Adjustment		Line 1 - Line 4		\$7,919,753	
6						
7					Per Book	
8 Test	Year Depreciation Expense 12 Months Ended 06/30/17:				Amount	
9 Total	al Gas Utility Plant 06/30/17		Page 4, Line 27, Col (d)		\$1,405,994,678	
10 Less	s Non Depreciable Plant		Sum of Page 3, Line 5, Col (d) and Page 4, Line 25, Col (e)		(\$308,514,725)	
11 Depr	reciable Utility Plant 06/30/17		Line 9 + Line 10		\$1,097,479,953	
12						
13 Plus:	s: Added Plant 2 Mos Ended 08/31/17		Schedule MAL-11-GAS, Page 3, Line 4		\$19,912,866	
14 Less:	s: Retired Plant 2 Months Ended 08/31/17	1/	Line 13 x Retirement Rate		(\$1,368,014)	
15 Depr	reciable Utility Plant 08/31/17		Line 11 + Line 13 + Line 14		\$1,116,024,805	
16						
17 Aver	rage Depreciable Plant for Year Ended 08/31/17		(Line 11 + Line 15)/2		\$1,106,752,379	
18						
	nposite Book Rate %		As Approved in R.I.P.U.C. Docket No. 4323		3.38%	
20						
	k Depreciation Reserve 06/30/17		Page 5, Line 72, Col (d)		\$357,576,825	
	s: Book Depreciation Expense		Line 17 x Line 20		\$6,234,705	
		2/	Line 13 x Cost of Removal Rate		(\$1,031,486)	
	s: Retired Plant		Line 14		(\$1,368,014)	
	k Depreciation Reserve 08/31/17		Sum of Line 21 through Line 24		\$361,412,030	
26						
	reciation Expense 12 Months Ended 08/31/18					
	al Utility Plant 08/31/17		Line 9 + Line 13 + Line 14		\$1,424,539,530	
	s Non Depreciable Plant		Line 10		(\$308,514,725)	
	reciable Utility Plant 08/31/17		Line 28 + Line 29		\$1,116,024,805	
31	DI		0.1 1.1 W.Y. 11 0.10 P. 0.11		6101 100 540	
	s: Plant Added in 12 Months Ended 08/31/18		Schedule MAL-11-GAS, Page 3, Line 11		\$121,128,540	
	s: Plant Retired in 12 Months Ended 08/31/18		Line 32 x Retirement rate		(\$8,321,531)	
	reciable Utility Plant 08/31/18		Sum of Line 30 through Line 33		\$1,228,831,815	
35	D		7: 20 · X: 24) 9			
	rage Depreciable Plant for 12 Months Ended 08/31/18		(Line 30 + Line 34)/2		\$1,172,428,310	
37	it- Pl- P-t- 0/		A - A		2 200/	
38 Com 39	nposite Book Rate %		As Approved in R.I.P.U.C. Docket No. 4323		3.38%	
	I- D		Line 25		6261 412 020	
	k Depreciation Reserve 08/31/17		Line 36 x Line 38		\$361,412,030 \$39,628,077	
	s: Book Depreciation 08/31/18 s: Net Cost of Removal/(Salvage)		Line 30 x Line 38 Line 32 x Cost of Removal Rate		(\$6,274,458)	
	s: Net Cost of Removal/(Salvage)		Line 32 x Cost of Removal Rate Line 33		(\$8,321,531)	
	sk Depreciation Reserve 08/31/18		Sum of Line 40 through Line 43		\$386,444,118	
44 1000	k Depreciation Reserve 06/31/16		Sum of Line 40 unough Line 43		\$300, 111 ,110	
•	ar average retirement over plant addition in service FY $15 \sim FY17$			6.87%	Retirements	
2/ 3 yea	ar average Cost of Removal over plant addition in service FY 15 \sim F	Y17		5.18%	COR	

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The Narragansett Electric Company d/b/a National Grid Depreciation Expense - Gas For the Test Year Ended June 30, 2017 and the Rate Year 3 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		\$1,537,346,540
3	Less Non-Depreciable Plant		Page 1, Line 10		(\$308,514,725)
4	Depreciable Utility Plant 08/31/18		Line 2 + Line 3		\$1,228,831,815
5					
6	Plus: Added Plant 12 Months Ended 08/31/19		Schedule MAL-11-GAS, Page 3, Line 35		\$118,539,376
7	Less: Depreciable Retired Plant	1/	Line 6 x Retirement rate		(\$8,143,655)
8					
9	Depreciable Utility Plant 08/31/19		Sum of Line 4 through Line 7		\$1,339,227,536
10 11	Average Depreciable Plant for Rate Year Ended 08/31/19		(Line 4 + Line 9)/2		\$1,284,029,676
12	Average Depreciable Flant for Rate Tear Ended 08/31/19		(Line 4 Line 9)/2		\$1,284,029,070
13	Proposed Composite Rate %		Page 4, Line 17, Col (e)		3.20%
14	Troposed Composite Rate 70		1 uge 4, Ellie 17, Col (c)		3.2070
15	Book Depreciation Reserve 08/31/18		Page 1, Line 44		\$386,444,118
16	Plus: Book Depreciation Expense		Line 11 x Line 13		\$41,029,455
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		(\$6,140,340)
19	Less: Retired Plant		Line 7		(\$8,143,655)
20	Book Depreciation Reserve 08/31/19		Sum of Line 15 through Line 19		\$413,376,078
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		\$1,647,742,261
24	Less Non-Depreciable Plant		Page 1, Line 10		(\$308,514,725)
25	Depreciable Utility Plant 08/31/19		Line 23 + Line 24		\$1,339,227,536
26	Plus: Added Plant 12 Months Ended 08/31/20		Cabadala MAL 11 CAC Dana 4 Lina 26		6114 104 (20
27 28		1/	Schedule MAL-11-GAS, Page 4, Line 36 Line 27 x Retirement rate		\$114,194,630 (\$7,845,171)
29	Less: Depreciable Retired Plant	1/	Line 27 x Retirement rate		(\$7,643,171)
30	Depreciable Utility Plant 08/31/20		Sum of Line 25 through Line 28		\$1,445,576,995
31	Depreciative Office Flant 00/31/20		Sum of Eme 23 unough Eme 20		ψ1,-13,570,775
32	Average Depreciable Plant for Rate Year Ended 08/31/20		(Line 25 + Line 30)/2		\$1,392,402,265
33			,		
34	Proposed Composite Rate %		Page 4, Line 17, Col (e)		3.20%
35					
36	Book Depreciation Reserve 08/31/20		Line 20		\$413,376,078
37	Plus: Book Depreciation Expense		Line 32 x Line 34		\$44,492,357
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		(\$5,915,282)
40	Less: Retired Plant		Line 28		(\$7,845,171)
41	Book Depreciation Reserve 08/31/20		Sum of Line 37 through Line 40		\$444,294,482
42 43	Rate Year Depreciation Expense 12 Months Ended 08/31/21:				
43	Total Utility Plant 08/31/20		Line 23 + Line 27 + Line 28		\$1,754,091,720
45	Less Non-Depreciable Plant		Page 1, Line 10		(\$308,514,725)
46	Depreciable Utility Plant 08/31/20		Line 44 + Line 45		\$1,445,576,995
47	Depreciative Others Figure 30/31/20		Eme 44 Eme 45		ψ1,-13,570,775
48	Plus: Added Plant 12 Months Ended 08/31/21		Schedule MAL-11-GAS, Page 4, Line 44		\$115,015,436
49	Less: Depreciable Retired Plant	1/	Line 48 x Retirement rate		(\$7,901,560)
50					, , ,
51	Depreciable Utility Plant 08/31/21		Sum of Line 46 through Line 49		\$1,552,690,870
52					
53	Average Depreciable Plant for Rate Year Ended 08/31/21		(Line 46 + Line 51)/2		\$1,499,133,932
54					
55	Proposed Composite Rate %		Page 4, Line 17, Col (e)		3.20%
56	D 1 D 11 D 00/01/00		** 41		6444.004.400
57	Book Depreciation Reserve 08/31/20		Line 41		\$444,294,482
58 59	Plus: Book Depreciation Expense Plus: Unrecovered Reserve Adjustment		Line 53 x Line 55 Schodula NWA 1 GAS Part VI Page 6		\$47,902,825 \$186,500
	Less: Net Cost of Removal/(Salvage)	2/	Schedule NWA-1-GAS, Part VI, Page 6 Line 48 x Cost of Removal Rate		\$186,500
60 61	Less: Retired Plant	2/	Line 49 x Cost of Removal Rate Line 49		(\$5,957,800) (\$7,901,560)
62	Book Depreciation Reserve 08/31/21		Sum of Line 57 through Line 61		\$478,524,446
					J.70,521,110
1/ 2/	3 year average retirement over plant addition in service FY 15 ~ FY 3 year average Cost of Removal over plant addition in service FY 15			6.87% 5.18%	Retirements 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 1 Ending August 31, 2019

1	Account No.	Account Title	Test Year 1, June 30, 2017	ARO Adjustment	Adjustments June 30, 2017	Adjusted Balance	Proposed Rate	Depreciation Expense
		Intangible Plant	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(e)	$(f) = (d) \times (e)$
1	302.00	Franchises And Consents	6212 400	\$0	\$0	6212 400	0.00%	\$0
2	303.00		\$213,499 \$25,427	\$0 \$0	\$0 \$0	\$213,499	0.00%	\$0 \$0
		Misc. Intangible Plant				\$25,427		
3 4	303.01	Misc. Int Cap Software	\$19,833,570	\$0	\$9,991,374	\$29,824,944	0.00%	\$0
5 6		Total Intangible Plant	\$20,072,496	\$0	\$9,991,374	\$30,063,870		\$0
7		Production Plant						
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 16		Total Production Plant	\$7,378,281	\$0	\$0	\$7,378,281		\$843,766
17		Storage Plant						
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		Distribution Plant						
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 - Sl	\$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	3.61%	\$2,085,121
35	376.12	Gas Mains Plastic	\$382,797,443	\$0	\$0	\$382,797,443	2.89%	\$11,062,846
36	376.13	Gas Mains Cast Iron	\$5,556,209	\$0	\$0	\$5,556,209	9.04%	\$502,281
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 Eq	\$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	3.24%	\$10,731,070
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	385.00	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0 \$0	\$0 \$0	\$255,921	0.00%	\$22,580
58	386.00	Other Property On Customer Premises	\$271,765	\$0	\$0 \$0	\$271,765	0.23%	\$625
59	386.02	Dist. Consumer Prem Equipment	\$110,131	\$0 \$0	\$0 \$0	\$110,131	0.23%	\$0
60	387.00	Dist. Other Equipment	\$930,079	\$0 \$0	\$0 \$0	\$930,079	2.15%	\$19,997
61	388.00 1/		\$5,736,827	(\$5,736,827)	\$0 \$0	\$930,079	0.00%	\$19,997
62		· -						
63		Total Distribution Plant	\$1,055,696,761	(\$5,737,126)	\$0	\$1,049,959,635		\$32,972,983

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 MAL-5-GAS for Amortization of Intangibles
 5 Sum of Line 1 through Line 3
 15 Sum of Line 19 through Line 13
 24 Sum of Line 19 through Line 23
 3 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 1 Ending August 31, 2019

A	Account No.	Account Title	Test Year 1 June 30, 2017 (a)	/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance $(d) = (a) + (b) + (c)$	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
1 2		General Plant						
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	\$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%	\$10,524
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		\$342,146	(\$342,146)	\$0	\$0	0.00%	\$0
14			. , .	(, -,				
15 16		Total General Plant	\$18,340,436	(\$342,146)	\$0	\$17,998,289		\$748,271
17 18		Grand Total - All Categories	\$1,123,631,722	(\$6,079,273)	\$9,991,374	\$1,127,543,823	3.20%	\$35,068,508
19 20		Other Utility Plant Assets						
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 26		Total of Other Utility Plant Assets	\$278,450,855			\$278,450,855		
26 27 28		Total Gas Plant in Service	\$1,402,082,577	(\$6,079,273)	\$9,991,374	\$1,405,994,678		
29 30		Test Year Depreciation Expense per books	\$33,311,851	(\$33,752)	\$18,103	\$33,296,202		
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
 20 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 1 Ending August 31, 2019

	Account No.	Account Title	Test Year 1/ June 30, 2017	ARO Adjustment	Adjustments June 30, 2017	Adjusted Balance
	Intangible Plant		(a)	(b)	(c)	(d) = (a) + (b) + (c)
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
5						
6	Production Plant					
7	304.00	Production Land Rights		\$0	\$0	\$0
8	305.00	Prod. Structures & Improvements	\$2,521,832	\$0	\$0	\$2,521,832
9 10	307.00	Production Other Power	\$55,325	\$0	\$0	\$55,325
10	311.00 320.00	Production LNG Equipme Prod. Other Equipment	(\$1,427,606) (\$134,510)	\$0 \$0	\$0 \$0	(\$1,427,606)
12	320.00	Total Production Plant	\$1,015,041	\$0	\$0	(\$134,510) \$1,015,041
13		Total Floduction Flant	91,015,041	30	30	\$1,015,041
14	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
20						
21	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 25	376.00	Distribution Mains	\$29,845,037	\$0	\$0 \$0	\$29,845,037
25 26	376.03 376.04	Dist. River Crossing Mains Mains - Steel And Other - Sl	\$757,637	\$0 \$0	\$0 \$0	\$757,637 (\$7,662)
27	376.04	Dist. District Regulat	(\$7,662) \$2,915,625	\$0 \$0	\$0 \$0	\$2,915,625
28	376.11	Gas Mains Steel	\$25,081,627	\$0	\$0 \$0	\$25,081,627
29	376.12	Gas Mains Steel	\$71,556,611	\$0	\$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 42	380.00	Gas Services All Sizes	\$148,606,388	\$0	\$383,120	\$148,989,508
42	381.10 381.30	Sml Meter& Reg Bare Co Lrg Meter& Reg Bare Co	\$13,106,230 \$5,656,855	\$0 \$0	\$0 \$0	\$13,106,230 \$5,656,855
43	381.40	Meters	\$7,845,181	\$0 \$0	\$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
57	G IN .					
58 59	General Plant 389 01	Constitution I and	(62.47.070)	\$0	\$246,879	S0
60	390.00	General Plant Land and Land Right Structures And Improvements	(\$246,879) \$515,639	\$0	\$240,879 \$0	\$515.639
61	391.01	Gas Office Furn & Fix	(\$1,284,707)	\$0	\$0 \$0	(\$1,284,707)
62	394.00	General Plant Tools Sh	\$128,517	\$0	\$0 \$0	\$128,517
63	395.00	General Plant Laborato	\$147,585	\$0	\$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
69				/	*	
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

- 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.

Witness: Little

Schedule MAL-7-ELEC

Municipal Taxes-Electric

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-7-ELEC Page 1 of 9

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
3	Total Municipal Taxes	\$49,702,787	(\$20,023,313)	\$29,679,474	\$850,784	\$30,530,258

- 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 RIPUC Docket No. 4770 Schedule MAL-7-ELEC Page 2 of 9

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 2	Narragansett Electric Company	\$30,530,258	1,019,417	\$31,549,675	\$1,053,456	\$32,603,132
3	Total Municipal Taxes	\$30,530,258	\$1,019,417	\$31,549,675	\$1,053,456	\$32,603,132

- 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

		T.11	IFA Related	Net Distribution	2017 Actual	Distribution Municipal Taxes Pro Forma	Distribution Water/Sewer	Total Distribution Municipal Taxes Pro Forma	Distribution Rebills to Third Parties Pro Forma	Net Distribution Municipal Taxes Pro Forma	Three Year Average Percentage Increase in Distribution Property	Distribution Municipal Tax	Distribution Municipal Tax	Total Distribution Municipal Taxes
	Town	Total Assessment as of 12/31/16	12/31/2016	Assessment as or 12/31/16	Mill Rate	Tax Year 2017	Tax Year 2017	Tax Year 2017	Tax Year 2017	Tax Year 2017	Taxes	Expense Pro Forma Tax Year 2018	Expense Pro Forma Tax Year 2019	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))/12*4)+((m)/12*8)= (
	(a)	(0)	(c)	(b) - (c) = (u)	(0)	(u) (c) = (i)	(8)	(i) + (g) - (ii)	(1)	(ii) - (i) - (j)	(A)	(j) (1+(k)) = (i)	(i) (i+(k)) = (iii))/12 4)+((III)/12 0)= (
1	Albion Fire District	\$ 3,473,004	\$ 1.113.696	\$ 2,359,308	3.00	s 7,078	s -	\$ 7.078	s -	\$ 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/Wyoming 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	S -	\$ 15,956,341	\$ -	\$ 15,956,341		\$ 16,489,130	\$ 17,039,708	\$ 16,856,182

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

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

The Narragansett Electric Company db/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 (a)	Fotal Assessment as of 12/31/16 (b)	IFA Related Assessment as of 12/31/2016 (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	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 Municipal Taxes (k)	Distribution Municipal Tax Expense Pro Forma Tax Year 2018 (j) * (1+(k)) = (1)	Distribution Municipal Tax Expense Pro Forma Tax Year 2019 (1) * (1+(k)) = (m)	Total Distribution Municipal Taxes Pro Forma RY 1/12*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	3,916,964	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 Jamestown	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

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

The Narragansett Electric Company d bà 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 12/31/2016 (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	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 (I) * (1+(k)) = (m)	Total Distribution Municipal Taxes Pro Forma RY 1]/12*4)+((m)/12*8)= (t
	AND TO THE STATE OF				1.70						2.24			
1	Albion Fire District Albion Fire District - minimum	\$ 4,178,200 : 4,800	\$ 1,339,832 1,539	\$ 2,838,368 3,261	1.78	\$ 5,052 30	S -	\$ 5,052 30	S -	\$ 5,052 30	3.3% 3.3%	\$ 5,221 31	\$ 5,395 32	\$ 5,337.21 31,69
2	Ashaway Fire District	1.034.300	185.610	848.690	1.78	1.112	-	1.112		1.112	3.3%	1.149	1.187	1.174
3	Bradford Fire District	10.300	185,010	10.232	0.79	1,112	-	1,112	-	1,112	3.3%	1,149	1,187	1,174
7	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	4,140		100		4,140	3.3%	103	107	4,374
2	Cherachet Fire District	2.033.000	47,544	2.033.000	0.97	1.962		1.962	-	1.962	3.3%	2.027	2.095	2.072
,	City of Central Falls	194,100		194,100	39.67	7,700		7.700		7.700	3.3%	7.957	8,223	8,134
	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 - Commercial industrial	229,900	88.237	141.663	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	114,551	4.163.400	15.55	64.741	-	64.741		64.741	3.3%	66,903	69.136	68,392
13	City of Newport - Commercial	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 - Confinercial	24,700	3,171	21,529	31.96	688		688	39,809	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 - Commercia/mustrial	18,600	12.074	6,526	20.24	134,311	-	134,311		134,311	3.3%	139,463	104,788	165,015
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	1,107,048	1,399,932	30.93	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	1,003	-	1,003		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/Wyoming 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	2,061	-	2,061	-	2,061	3.3%	2,130	2,201	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	1.90	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	3,800	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	1,341	-	1,541		1,341	3.3%	1,360	1,432	1,417
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	2,478,800	2,278,826	202	2.03	406		400		406	3.3%	420	434	429
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	193		193		193	3.3%	201	208	203
38	Ouinnville Fire District	24,000	22.064	1.936	1.48	3		3		3	3.3%	3	3	3
39	Qualitative Fire District	24,000	22,004	1,930	1.40	,	-	,		,	3.370	3	3	,
40	Total for All Towns	S 107.524.725	s 33.526.423	\$ 73,998,302		s 2.092.947	s -	\$ 2.092,947	\$ 39.869	\$ 2,053,078	-	\$ 2,121,631	s 2,192,474	\$ 2,168,860
	Total for All Towns		- 33,349,443	- 13070002		- 2,072,347		2,072,741	2 27,007	2,000,078	-		- 4,1/4,4/4	- 2,100,000

⁽k) Column Notes Page 7, Column 6(e)

The Narragansett Electric Company of bia National Grid Municipal Taxes - Electric - Real Property For the Test Year Ended Juna 30, 2017 and the Rate Year Ending August 31, 2019 Pro Forma Test Year

				Net Distribution		Distribution Municipal Taxes	Distribution	Total Distribution Municipal Taxes	Distribution Rebills to Third Parties	Net Distribution Municipal Taxes	Three Year Average Percentage Increase in	Distribution Municipal	Distribution Municipal	Total Distribution
		Total Assessment as of	IFA Related Assessment	Assessment as of	2017 Actual	Pro Forma	Water/Sewer Tax	Pro Forma	Pro Forma	Pro Forma	Distribution Municipal	Tax Expense Pro	Tax Expense Pro	Municipal Taxes
	Town	12/31/16	as of 12/31/2016	12/31/16	Mill Rate	Tax Year 2017	Year 2017	Tax Year 2017	Tax Year 2017	Tax Year 2017	Taxes	Forma Tax Year 2018	Forma Tax Year 2019	Pro Forma RY
	(a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(i) * (1+(k)) = (l)	(1) * (1+(k)) = (m)	((1)/12*4)+((m)/12*8)= (n)
1	Saylesville Fire District	621,700	199,362	422,338	1.98	836		836		836	3.3%	864	893	883
2	Saylesville Fire District - minimum	800	257	543	1.98	20		20	-	20	3.3%		21	21
3	Stone Bridge Fire District	110,200	20,921	89,279	0.50	45		45	-	45	3.3%	46	48	47
4	Town of Barrington	344,500		344,500	20.00	6,890		6,890		6,890	3.3%	7,120	7,358	7,279
5	Town of Bristol	1.376.800	21.541	1.355.259	14.92	20.220		20.220	-	20.220	3.3%	20.896	21.593	21.361
6	Town of Burrillville	4.238.100	3.896.196	341.904	17.56	6.004		6.004		6.004	3.3%	6.204	6.411	6.342
7	Town of Burrillville - minimum	900	827	73	17.39	30		30	-	30	3.3%	31	32	32
8	Town of Charlestown	224,700	47,944	176,756	9.59	1,695		1,695	-	1,695	3.3%	1,752	1,810	1,791
9	Town of Coventry	3,087,500	2,117	3,085,383	25.29	78,014		78,014	-	78,014	3.3%	80,619	83,311	82,413
10	Town of Cumberland	1,088,200	252,764	835,436	15.21	12,707		12,707		12,707	3.3%	13,131	13,570	13,424
11	Town of East Greenwich	6,064,600	2,363,926	3,700,674	23.66	87,558		87,558		87,558	3.3%	90,482	93,503	92,496
12	Town of Exeter	368,100	58,458	309,642	16.23	5,025		5,025		5,025	3.3%	5,193	5,367	5,309
13	Town of Foster	3,289,000		3,289,000	23.25	76,469		76,469		76,469	3.3%	79,023	81,661	80,782
14	Town of Glocester	2,907,700		2,907,700	23.67	68.825		68.825		68.825	3.3%	71.123	73,498	72,707
15	Town of Hopkinton	1,076,300	193,147	883,153	20.07	17,725		17,725		17,725	3.3%	18,317	18,928	18,724
16	Town of Jamestown	750,600		750,600	8.66	6,500	142	6,643		6,643	3.3%	6,864	7,094	7,017
17	Town of Johnston	3,609,562	2,138,067	1,471,495	27.49	40,451		40,451		40,451	3.3%	41,802	43,198	42,733
18	Town of Lincoln	6.385,100	2,047,524	4,337,576	26.72	115,900		115.900		115,900	3.3%	119,770	123,769	122,436
19	Town of Lincoln -minimum	300	96	204	26.35	10		10		10	3.3%	10	11	11
20	Town of Middletown - Commerical	4.186.700	5	4,186,695	20.44	85,576	1.697	87.273		87.273	3.3%	90.187	93,199	92.195
21	Town of Middletown - Residential	350,700	0	350,700	15.42	5,408		5,408		5,408	3.3%	5,588	5,775	5.713
22	Town of Narragansett	253,700	158.362	95,338	15.84	1,510		1,510		1.510	3.3%	1,561	1.613	1,595
23	Town of North Kingstown	7,682,200	1,576,491	6,105,709	18.59	113,505		113,505		113,505	3.3%	117,295	121,212	119,906
24	Town of North Providence	1.812.200	203,449	1,608,751	26.14	42.053		42.053		42,053	3.3%	43,457	44,908	44,424
25	Town of North Smithfield	14.416.400	13.092.361	1,324,039	18.66	24,704		24,704		24,704	3.3%	25,529	26,381	26,097
26	Town of Portsmouth	1.035.300	173,192	862,108	15.42	13,294		13,294		13,294	3.3%	13,738	14,196	14,043
27	Town of Scituate	495,900	30	495,870	22.59	11,202		11.202		11.202	3.3%	11,576	11.962	11.833
28	Town of Smithfield	1,273,300	762,704	510,596	18.40	9,395		9,395		9,395	3.3%	9,709	10.033	9,925
29	Town of South Kingstown	1,180,900	281.861	899,039	15.31	13,764		13,764		13.764	3.3%	14.224	14,699	14.541
30	Town of Tiverton	1,989,500	377.692	1,611,808	19.05	30,705		30,705		30,705	3.3%		32,790	32.437
31	Town of Warren	3.227.600	378,478	2.849.122	18.81	53,592		53,592		53,592	3.3%		57.231	56,614
32	Town of West Greenwich	1.053.300	2,400	1.050.900	22.55	23,698		23,698		23,698	3.3%		25,307	25.034
33	Town of West Warwick	1.036,200	540.031	496,169	32.12	15,937		15.937		15,937	3.3%	16,469	17.019	16.836
34	Town of Westerly	2.221.300	14,592	2,206,708	11.59	25,576	560	26,135		26.135	3.3%	27.008	27,910	27,609
35	Union Fire District	1.180,900	281.861	899,039	0.86	773		773		773	3.3%		826	817
36	West Glocester Fire District	985,230		985,230	1.65	1.626		1.626		1.626	3.3%		1.736	1.717
37	Westerly Fire District	2.111,700	13.872	2.097.828	0.65	1,364		1.364		1,364	3.3%		1,456	1.440
38	Westerly Fire District - minimum	2,100	14	2.086	0.65	3		3		3	3.3%		3	3
39	Western Coventry Fire District	1,596,300	1.094	1,595,206	1.62	2.584		2.584		2.584	3.3%		2.760	2.730
40	Western Covenius Fine District	12702700	1.074	1///	1.02	2		2/04		27.74	35.374	2.071	2.700	2750
41	Total for All Towns	S 83,636,092	S 29,101,635	\$ 54,534,457		1.021.193	S 2,399 S	1.023.592	s -	S 1.023.592		\$ 1.057,770	S 1,093,090	\$ 1.081.317
42	Total for fair Towns	- 3,70,70,072	27,101,000			- 1,021,173		1,000,000	-	- 100mm/c//m		- 1,007,770	- 1,073,070	4,0074,047
43	Grand Total	\$ 1,565,547,223	s 654.292.303	s 911,254,920		8 28,931,155	S 9,162 S	28,940,317	S 39,869	\$ 28,900,448		\$ 29,865,445	\$ 30,862,664	\$ 30,530,258
44	Gima Ion				_	20(701(100	- 7,102 4	20(740()17	2 27,007	20,700,440				50,550,250
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 RIPUC Docket No. 4770 Schedule MAL-7-ELEC Page 7 of 9

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

		12 Months Ended	Total	IFA Related	Adjusted	Percentage
Line		6/30/2017	Property Taxes	Expenses	Municipal Taxes	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%

(b)-(d) Column Notes

(e) 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

Line	Items for Removal (a)	Total (b)	<u>Tran</u>	smission (c)	 tribution -(c)=(d)	<u>T</u>	Applicable to est Year ended June 30, 2017 (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	\$ 5,391	\$	2,162	\$ 3,229	\$	1,614

Column Notes
(b)-(d) Per Company Books

Line Notes
Sum of Lines 3 to 10

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-7-ELEC Page 9 of 9

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

Line	Items for Removal (a)		Total (b)	Transmission (c)		Distribution (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	\$	(20,024,927)	\$	(19,472,094)	\$	(552,833)

Line Notes

- 1 Workpaper MAL-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 No. 4770

Witness: Little

Schedule MAL-7-GAS

Municipal Taxes – Gas

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-7-GAS
Page 1 of 6

The Narragansett Electric Company d/b/a National Grid Municipal Taxes - Gas For the Test Year Ended June 30, 2017 and the Rate Year 1 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
3	Total Municipal Taxes	\$22,091,730	(\$2,696)	\$22,089,035	\$4,780,420	\$26,869,455

- 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
RIPUC Docket No. 4770
Schedule MAL-7-GAS
Page 2 of 6

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)	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	\$3,039,211	\$29,908,666	\$3,382,977	\$33,291,643
3	Total Municipal Taxes	\$26,869,455	\$3,039,211	\$29,908,666	\$3,382,977	\$33,291,643

- 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	nl Taxes
1 Albion Fire District \$ 1,657,806 3.00 \$ 4,973 \$ - \$ 4,973 11.3% \$ 5,536 \$ 6,162 \$ 2 Central Coventry Fire District 5,295,055 3.08 16,309 - 16,309 11.3% 18,153 20,207 3 Chepachet Fire District 2,052,968 0.97 1,981 - 1,981 11.3% 2,205 2,455 4 City of Central Falls 4,270,752 73.11 312,235 - 312,235 11.3% 347,552 386,863 5 City of Centar Falls 4,2780,560 55.24 2,363,198 - 2,363,198 11.3% 1,545,053 1,719,814 6 City of East Providence 42,780,560 55.24 2,363,198 - 2,363,198 11.3% 2,630,500 2,928,037 7 City of Pawtucket 10,166,600 52.09 529,578 - 529,578 11.3% 8,9479 656,155 8 City of Pawtucket 10,166,600 52.09 52	
2 Central Coventry Fire District 5,295,055 3.08 16,309 - 16,309 11.3% 18,153 20,207 3 Chepachet Fire District 2,052,968 0.97 1,981 - 1,981 11.3% 2,205 2,455 4 City of Central Falls 4,270,752 73.11 312,235 - 312,235 11.3% 347,552 386,863 5 City of Cranston 40,338,559 34.41 1,388,050 - 1,388,050 11.3% 1,545,053 1,719,814 6 City of East Providence 42,780,560 55.24 2,363,198 - 2,363,198 11.3% 2,630,500 2,928,037 7 City of Pawtucket 10,166,600 52.09 529,578 - 529,578 11.3% 589,479 656,155 8 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Warwick 61,018,284 40.48 2,470,020	/12*8)= (j)
2 Central Coventry Fire District 5,295,055 3.08 16,309 - 16,309 11.3% 18,153 20,207 3 Chepachet Fire District 2,052,968 0.97 1,981 - 1,981 11.3% 2,205 2,455 4 City of Central Falls 4,270,752 73.11 312,235 - 312,235 11.3% 347,552 386,863 5 City of Cranston 40,338,559 34.41 1,388,050 - 1,388,050 11.3% 1,545,053 1,719,814 6 City of East Providence 42,780,560 55.24 2,363,198 - 2,363,198 11.3% 2,630,500 2,928,037 7 City of Pawtucket 10,166,600 52.09 529,578 - 529,578 11.3% 589,479 656,155 8 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Warwick 61,018,284 40.48 2,470,020	5,953
3 Chepachet Fire District 2,052,968 0.97 1,981 - 1,981 11.3% 2,205 2,455 4 City of Central Falls 4,270,752 73.11 312,235 - 312,235 11.3% 347,552 386,863 5 City of Cranston 40,338,559 34.41 13,880,500 - 1,388,050 11.3% 2,630,500 2,928,037 6 City of East Providence 42,780,560 55.24 2,363,198 - 2,363,198 11.3% 2,630,500 2,928,037 7 City of Pawtucket 10,166,600 52.09 529,578 - 473,139 11.3% 526,566 586,226 8 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Providence 132,538,496 55.80 7,395,648 </td <td>19.522</td>	19.522
5 City of Craston 40,338,559 34.41 1,388,050 - 1,388,050 11.3% 1,545,033 1,719,814 6 City of East Providence 42,780,560 55.24 2,363,198 - 2,363,198 11.3% 2,560,500 2,928,037 7 City of Newport 30,426,936 15.55 473,139 - 473,139 11.3% 550,656 586,226 8 City of Pavidence 132,538,496 55.80 7.395,648 - 7,395,648 11.3% 589,479 656,155 10 City of Warwick 61.018,284 40.48 2,470,020 - 2,470,020 11.3% 2,749,405 3,060,391 11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Coventry Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 53,715 594,083 13 Cumberland Fire District 28,869,013 1.92 55,400	2,371
6 City of East Providence 42,780,560 55.24 2,363,198 - 2,363,198 11.3% 2,630,500 2,928,037 7 City of Newport 30,426,936 15.55 473,139 - 473,139 11.3% 526,656 586,226 8 City of Pawtucket 10,166,600 52.09 529,578 - 529,578 11.3% 589,479 656,155 9 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Warwick 61,018,284 40.48 2,470,020 - 2,470,020 11.3% 2,734,405 3,060,391 11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Coventry Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 7,953 8.853 13 Cumberland Fire District 28,889,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 14 Exeter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley/Wyoming Fire District 1,134,654 3.38 3,829 - 222 11.3% 25 27 16 Hopkins Hill Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 11.3% 3,045 3,389 18 Marville Fire District 631,545 1.47 9928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 2,496 2,779 21 Pascoag Fire District 157,886 1.48 234 - 234 11.3% 2,600	373,759
7 City of Newport 30,426,936 15.55 473,139 - 473,139 11.3% 526,656 586,226 8 City of Pawtucket 10,166,600 52.09 529,578 - 529,578 11.3% 589,479 656,155 9 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Warvick 61,018,284 40.48 2,470,020 - 2,470,020 11.3% 2,749,405 3,060,391 11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Coventry Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 7,953 8,853 13 Cumberland Fire District 28,869,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 Exter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley Wyoming Fire District 1,134,654 3.38 3,829 - 22 11.3% 25 27 11.3% 4,263 4,745 17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 631,545 1.47 9928 - 928 11.3% 1,033 1,150 19 Manville Fire District 3,376,91 0,98 2,243 - 2,243 11.3% 2,496 2,779 12 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 2,779 21 Pascoag Fire District 157,886 1.48 234 - 234 11.3% 260 290	1,661,560
8 City of Pawtucket 10,166,600 52.09 529,578 - 529,578 11.3% 589,479 656,155 9 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Warwick 61,018,284 40,48 2,470,020 - 2,470,020 11.3% 2,734,405 3,060,391 11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Coventry Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 7,953 8,853 13 Cumberland Fire District 2,8869,013 1.92 55,400 - 55,400 11.3% 7,953 8,853 14 Exeter Fire District 19,790 1.17 10,466 - 10,466 11.3% 11,650 12,968 15 Hope ValleyWyoming Fire District 1,9790 1.12 22 -	2,828,858
9 City of Providence 132,538,496 55.80 7,395,648 - 7,395,648 11.3% 8,232,172 9,163,315 10 City of Warvick 61.018,284 40.48 2,470,020 - 2,470,020 11.3% 2,749,405 3,060,391 11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Coventry Fire District 14,70,140 4.86 7,145 - 7,145 11.3% 7,953 8,853 13 Cumberland Fire District 28,869,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 14 Exeter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley/Wyoming Fire District 19,790 1.12 22 - 22 11.3% 25 27 11.3% 4,263 4,745 16 Hopkins Hill Fire District 1,134,654 33.8 3,829 - 3,829 11.3% 4,263 4,745 17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3,15 2,735 - 2,735 11.3% 3,045 3,389 18 Mille Fire District 631,545 1.47 9928 - 928 11.3% 1,033 1,150	566,369
10 City of Warwick 61,018,284 40.48 2,470,020 - 2,470,020 11.3% 2,749,405 3,060,391 11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Cownerty Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 7,953 8,853 13 Cumberland Fire District 28,869,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 4 Exter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley/Wyoming Fire District 19,790 1.12 22 - 22 11.3% 4,263 4,745 15 Hope Valley/Wyoming Fire District 1,134,654 3,38 3,829 - 3,829 11.3% 4,263 4,745 1 Lime Rock Fire District 3,394,556 2.20 7,468 - 7	633,930
11 City of Woonsocket 10,293,700 46.58 479,481 - 479,481 11.3% 533,715 594,083 12 Coventry Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 7,953 8,853 13 Cumberland Fire District 28,869,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 14 Exeter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley/Wyoming Fire District 1,9790 1.12 22 - 22 11.3% 25 27 16 Hopkins Hill Fire District 1,134,654 3.38 3,829 - 3,829 11.3% 4,263 4,745 17 Lime Rock Fire District 3,304,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 1	8,852,934
12 Coventry Fire District 1,470,140 4.86 7,145 - 7,145 11.3% 7,953 8,853 13 Cumberland Fire District 28,869,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 14 Exter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley/Wyoming Fire District 19,790 1.12 22 - 22 11.3% 25 27 16 Hopkins Hill Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 4,263 4,745 17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3,15 2,735 - 2,735 11.3% 3,045 3,389 19 Manville Fire District 631,545 1.47 928 - 928 11.3%	2,956,729
13 Cumberland Fire District 28,869,013 1.92 55,400 - 55,400 11.3% 61,666 68,641 14 Exeter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley Wyoming Fire District 19,790 1.12 22 - 22 11.3% 25 27 16 Hopkins Hill Fire District 1,134,654 3.38 3,829 - 3,829 11.3% 4,263 4,745 17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 11.3% 3,045 3,389 19 Manville Fire District 631,545 1.47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0.98 2,243 - 2,243 11.3% </td <td>573,960</td>	573,960
14 Exeter Fire District 5,913,220 1.77 10,466 - 10,466 11.3% 11,650 12,968 15 Hope Valley/Wyoming Fire District 19,790 1.12 22 - 22 11.3% 25 27 16 Hopkins Hill Fire District 1.134,654 3.38 3.829 - 3.829 11.3% 4.263 4,745 17 Lime Rock Fire District 3.394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 11.3% 3,045 3,389 19 Marville Fire District 631,545 1.47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0,98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,37,691 2.03 6,857 - 6,857 11.3%	8,553
15 Hope Valley/Wyoming Fire District 19,790 1.12 22 - 22 11.3% 25 27 16 Hopkins Hill Fire District 1,134,654 3.38 3,829 - 3,829 11.3% 4,263 4,745 17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 11.3% 3,045 3,389 19 Manufle Fire District 631,545 1,47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0,98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,377,691 2,03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinville Fire District 157,886 1,48 234 - 2,34 11.3% <td< td=""><td>66,316</td></td<>	66,316
16 Hopkins Hill Fire District 1,134,654 3.38 3,829 - 3,829 11.3% 4,263 4,745 17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3,15 2,735 - 2,735 11.3% 3,045 3,389 19 Manville Fire District 631,545 1.47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0.98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinnville Fire District 157,886 1.48 234 - 2,34 11.3% 260 290	12,529
17 Lime Rock Fire District 3,394,556 2.20 7,468 - 7,468 11.3% 8,313 9,253 18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 11.3% 3,045 3,389 19 Manville Fire District 631,545 1.47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0,98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinnville Fire District 157,886 1.48 234 - 2,34 11.3% 2,60 290	27
18 Lonsdale Fire District 868,375 3.15 2,735 - 2,735 11.3% 3,045 3,389 19 Manville Fire District 631,545 1.47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0.98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinnville Fire District 157,886 1.48 234 - 234 11.3% 260 290	4,584
19 Manville Fire District 631,545 1.47 928 - 928 11.3% 1,033 1,150 20 North Tiverton Fire District 2,288,307 0.98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinnville Fire District 157,886 1.48 234 - 234 11.3% 260 290	8,940
20 North Tiverton Fire District 2,288,307 0.98 2,243 - 2,243 11.3% 2,496 2,779 21 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinville Fire District 157,886 1.48 234 - 234 11.3% 260 290	3,274
21 Pascoag Fire District 3,377,691 2.03 6,857 - 6,857 11.3% 7,632 8,496 22 Quinnville Fire District 157,886 1.48 234 - 234 11.3% 260 290	1,111
22 Quinnville Fire District 157,886 1.48 234 - 234 11.3% 260 290	2,684
	8,208
	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 Glocester 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 39 Town of North Providence 15,315,263 68.11 1,043,123 - 1,043,123 11.3% 1,161,110 1,292,444	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 40 Town of North Smithfield 1,044,140 41.95 43.803 - 43.803 11.3% 48.757 54.272	1,248,666 52,434
40 Town of North Smithneta 1,044,140 41.95 43,805 - 43,805 11.3% 48,77 34,272 41 Town of Portsmouth 3,082,573 15.42 47,533 - 47,533 11.3% 52,910 58,894	56,900
41 Town of Richmond 39,580 20,80 823 - 823 11.3% 916 1,020	985
4.2 Town of Scituate 224,330 40,04 8,983 - 8,983 11.3% 9,999 11,130	10,753
45 Town of Smithfield 6.011.280 60.74 365.125 - 365.125 11.3% 9,999 11.150	437,072
44 Town of South Kingstown 4430,050 15.31 67,824 - 67,824 11.3% 75,496 84,035	81,189
45 Town of Twerton 4.576.615 19.05 87.185 - 87.185 11.3% 97.046 108.023	104,364
40 10Wn 01 10Wr001 4,570,013 19.05 67,165 - 87,165 11.5% 97,040 108,025 47 Town 0f Warren 6.102,739 18.81 114,793 - 114,793 11.3% 127,777 142,230	137,412
47 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
49 TOWN of Westerly 16292,723 11.59 188,833 6.680 195,513 11.3% 413,641 402,443	234,038
50 Town Fire District 4,430,050 0.86 3,810 - 3,810 11.3% 4,241 4,720	4,561
51 Western Coventry Fire District 1,134,650 1.62 1,838 - 1,838 11.3% 2,046 2,277	2,200
53 1.57 1.57 1.57 1.57 1.57 1.57 1.57 1.57	2,200
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

		Total Assessment as of 12/31/16 (b)	2017 Actual Mill Rate (c)	Municipal Taxes Pro Forma Tax Year 2017 (b) * (c) = (d)	Water/Sewer Pro Forma Tax Year 2017 (e)	Total Municipal Taxes Pro Forma Tax Year 2017 (d) + (e) = (f)	Three Year Average Percentage Increase in Muncipal Taxes (g)	Municipal Tax Expense Pro Forma Tax Year 2018 (f) * (1+(g)) = (h)	Municipal Tax Expense Pro Forma Tax Year 2019 (h) * (1+(g)) = (i)	Total Muncipal Taxes Pro Forma RY ((h)/12*4)+((i)/12*8)= (j)
1	Bradford Fire District	\$ 1,400	0.79	\$ 1	_	S 1	11.3%	S 1	S 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 Page 5, Column 6(c) (g)

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-7-GAS
Page 5 of 6

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

		12 Months Ended		Percentage
Line	Three Year Average Municipal Tax Expense Growth Rate:	June 30, 2017	Municipal Taxes	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 RIPUC Docket No. 4770 Schedule MAL-7-GAS Page 6 of 6

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

Line		A	mount	Applicable to Test Year ended June 30, 2017
1	(a)		(b)	(b)/12*6=(c)
2	Correcting entry for assets associated with wrong parcels 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)

<u>Column Notes</u> (b) Per Company Books

Line Notes
12 Sum of Lines 3 to 10

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-8

Payroll Taxes

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

Test	Year Ended June 30,	2017				Test	Year Ended June 30,	2017
	(Per Books)		N	ormalizing Adjustmen	nts	(as Adjusted)		
al	Electric	Gas	Total	Electric	Gas	Total	Electric	(

		(FEI DOOKS)		Normanzing Adjustments			(as Aujusteu)			
		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	\$6,854,470	\$8,148,712	(\$1,294,241)	(\$656,224)	(\$4,420,053)	\$3,763,829	\$6,198,246	\$3,728,658	\$2,469,588
			·							<u> </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

		1000 10	an Emaca same 50,	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	\$990,842	\$388,597	\$602,245	\$326,924	\$212,583	\$114,341	\$1,317,766	\$601,180	\$716,586
2	National Grid USA Service Company	\$5,100,463	\$3,270,541	\$1,829,922	\$357,078	\$247,808	\$109,270	\$5,457,541	\$3,518,349	\$1,939,192
3	All Other Companies	\$106,941	\$69,521	\$37,420	\$14,030	\$10,446	\$3,583	\$120,971	\$79,967	\$41,004
4	Total	\$6,198,246	\$3,728,658	\$2,469,588	\$698,032	\$470,837	\$227,194	\$6,896,278	\$4,199,496	\$2,696,782
		\$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 RIPUC Docket No. 4770 Schedule MAL-8 Page 3 of 8

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

		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	\$601,180	\$40,187	\$641,367	\$37,124	\$678,492
2	National Grid USA Service Company	\$3,518,349	\$47,030	\$3,565,379	\$43,526	\$3,608,905
3	All Other Companies	\$79,967	\$1,976	\$81,944	\$1,817	\$83,760
4	Total	\$4,199,496	\$89,194	\$4,288,690	\$82,467	\$4,371,157
		\$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	\$716,586	\$27,956	\$744,542	\$23,456	\$767,998
2	National Grid USA Service Company	\$1,939,192	\$26,719	\$1,965,911	\$22,530	\$1,988,441
3	All Other Companies	\$41,004	\$873	\$41,877	\$732	\$42,610
4	Total	\$2,696,782	\$55,548	\$2,752,330	\$46,718	\$2,799,048
		\$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	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year):				
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	(\$656,224)	(\$4,420,053)	\$3,763,829
14						
15						
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 8/30/19)				
17		To increase costs for:				
18						
19		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$326,924	\$212,583	\$114,341
20			National Grid USA Service Company	\$357,078	\$247,808	\$109,270
21			All Other Companies	\$14,030	\$10,446	\$3,583
22						
23			TOTAL	\$698,032	\$470,837	\$227,194
24						
25						
26	Page 3 and 4	Adjustments: (to reflect conditions in the Data Year 8/30/20)				
27		To increase costs for:				
28		D. I. I. ID. HW. E. A.F.	N	ØCD 142	640.107	027.056
29 30		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$68,143 \$73,749	\$40,187	\$27,956
31			National Grid USA Service Company All Other Companies	\$73,749 \$2,850	\$47,030 \$1,976	\$26,719 \$873
32			All Other Companies	\$2,630	\$1,970	\$673
33			TOTAL	\$144,742	\$89,194	\$55,548
34			TOTAL	\$144,742	307,174	\$33,346
35	Page 3 and 4	Adjustments: (to reflect conditions in the Data Year 8/30/21)				
36	rage 3 and 4	To increase costs for:				
37		10 mercase costs for.				
38		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$60,580	\$37,124	\$23,456
39		Accarediated Layron Tax Expelise Aujustinent	National Grid USA Service Company	\$66,056	\$43,526	\$23,430
40			All Other Companies	\$2,549	\$1,817	\$732
41			. In other companies	Ψ2,5-7	Ψ1,017	Ψ132
42			TOTAL	\$129,185	\$82,467	\$46,718
				Ψ127,103	ψ02,.07	ψ.0,710

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(c)

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

				-	, 2020 and Au					
Description						$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	(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 4 (IFA) Integrated Facilities Agreement						(\$29,002) (\$1,113,114)	(\$29,002) (\$1,113,114)	\$0 \$0		
5 Less IFA related to out of period FUTA segment reclass						\$514,139	\$514,139	\$0		
6 Major Storm Normalizing Adjustment 7 Adjusted Test Year Payroll Tax Expense						\$6,198,246	(\$28,247) \$3,728,658	\$0 \$2,469,588		
8 Rate Year O&M Salaries and Wages - Percentage Change						6000 001	16.07%	12.18%		
9 Payroll Tax Expense Adjustment 10 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps						\$899,991 (\$201,960)	\$599,195 (\$128,358)	\$300,796 (\$73,601)		
11 Recalculated Payroll Tax Expense Adjustment 12 Rate Year Expense						\$698,032 \$6,896,278	\$470,837 \$4,199,496	\$227,194 \$2,696,782		
13						\$0,070,270	\$4,177,470	\$2,070,702		
14	**									
	Narragansett Electric	Narragansett	National Grid Service	National Grid	Other				Percentage Increase /	Percentage Increase /
15	Company - Electric	Electric Company - Gas	Company - Electric	Service Company - Gas	Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	(Decrease) Electric	(Decrease) Gas
	Schedule 12,	Schedule 12,	Schedule 12,	Schedule 12,	Schedule 12,	Schedule 12,				
16 Source 17	Page 6 (a)	Page 7 (b)	Page 8 (c)	Page 9 (d)	Page 10 (e)	Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
18 Test Year O&M Wages	\$20,578,469	\$15,941,586	\$25,536,985	\$15,031,855	\$1,124,757	\$517,927	\$47,240,212	\$31,491,369		-
19 Rate Year O&M Wages 20 Difference	\$24,756,535 \$4,178,066	\$17,779,095 \$1,837,509	\$28,858,611 \$3,321,625	\$16,990,691 \$1,958,835	\$1,216,535 \$91,778	\$557,190 \$39,263	\$54,831,681 \$7,591,469	\$35,326,975 \$3,835,607	16.07%	12.18%
21 22 Allocation of Payroll Tax Expense	\$1,896,075	\$1,357,216	\$2,210,248	\$1,297,031	\$93,173	\$42,535	\$4,199,496	\$2,696,782		_
23 24 Rate Year Expense	\$1,683,491	\$1,242,876	\$1,962,440	\$1,187,761	\$82,727	\$38,951	\$3,728,658	\$2,469,588	\$6,198,246	
25 Recalculated Payroll Tax Expense Adjustment	\$212,583	\$114,341	\$247,808	\$109,270	\$10,446	\$3,583	\$470,837	\$227,194	\$698,032	
26 27										
28 29										
30										
31 Description 32						$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)		
33							\$4,199,496			
34 Rate Year Expense 35 Data Year 2020 O&M Salaries and Wages - Percentage Change						\$6,896,278	2.90%	\$2,696,782 3.12%		
36 Payroll Tax Expense Adjustment 37 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps						\$205,925 (\$61,183)	\$121,785 (\$32,591)	\$84,140 (\$28,591)		
38 Recalculated Payroll Tax Expense Adjustment						\$144,742	\$89,194	\$55,548		
39 Data Year 2020 Expense 40						\$7,041,020	\$4,288,690	\$2,752,330		
41										
	Narragansett Electric	Narragansett	National Grid Service	National Grid	Other				Percentage Increase /	Percentage Increase /
41	Electric Company -	Narragansett Electric	Service Company -	National Grid Service	Affiliates -	Other Affiliates -	Total Electric	Total Gas	Increase / (Decrease)	Increase / (Decrease)
42	Electric Company - Electric Schedule 12,	Electric Company - Gas Schedule 12,	Service Company - Electric Schedule 12,	Service Company - Gas Schedule 12,	Affiliates - Electric Schedule 12,	Gas Schedule 12,	Total Electric	Total Gas	Increase /	Increase /
41	Electric Company - Electric Schedule 12, Page 6	Electric Company - Gas Schedule 12, Page 7	Service Company - Electric Schedule 12, Page 8	Service Company - Gas Schedule 12, Page 9	Affiliates - Electric Schedule 12, Page 10	Gas Schedule 12, Page 11			Increase / (Decrease) Electric	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535	Gas Schedule 12, Page 11 (f) \$557,190	(g) = (a) + (c) + (e) \$54,831,681	(h) = (b) + (d) + (f) \$35,326,975	Increase / (Decrease)	Increase / (Decrease)
42 43 Source 44	Electric Company - Electric Schedule 12, Page 6 (a)	Electric Company - Gas Schedule 12, Page 7 (b)	Service Company - Electric Schedule 12, Page 8 (c)	Service <u>Company - Gas</u> Schedule 12, Page 9 (d)	Affiliates - Electric Schedule 12, Page 10 (e)	Gas Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	Increase / (Decrease) Electric	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302	Electric <u>Company - Gas</u> Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149	Increase / (Decrease) Electric	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767	Electric <u>Company - Gas</u> Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$555,209	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service <u>Company - Gas</u> Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174	Increase / (Decrease) Electric	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$555,209	Service Company - Electric Flectric Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 58 Description 59	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 Description 59 60 60 61 Data Year 2020 Expense	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b)	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2021 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801	(h) = (b) + (d) + (f) \$35,336,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 59 60 Data Year 2020 Expense 61 Data Year 2020 Expense 62 Data Year 2020 Expense 63 Payroll Tax Expense Adjustment 64 Adjustment 64 Adjustment 65 PiCA, FUTA, SUTA, and EMAC salary caps	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,727)	(g) = (a) + (c) + (e) \$54,831,841 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$42,334)	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393)	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2021 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801	(h) = (b) + (d) + (f) \$35,336,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2020 Expense 62 Data Year 2020 Expense 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67 Data Payroll Tax Expense Adjustment 68 Recalculated Payroll Tax Expense Adjustment 69 Data Year 2021 Expense	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310 \$1,892,123 \$40,187	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605 \$2,261,344 \$47,030	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,727) \$129,185	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$11,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$4,23,34) \$82,467	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718	Increase / (Decrease) Electric (i) 2.90% \$6,896,278 \$144,742	Increase / (Decrease) Gas (j) 3.12%
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 9 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 66 77 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2021 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FCA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67	Electric Company - Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173	Service Company - Electric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,727) \$129,185	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$11,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$4,23,34) \$82,467	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718	Increase / (Decrease) Electric (i) 2.90%	Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2021 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310 \$1,892,123 \$40,187	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$555,209 \$1,385,173 \$1,357,217 \$27,956	Service Company - Electric Schedule 12, Page 8 (c) 528,585,611 529,751,216 \$892,605 \$2,261,344 \$47,030 National Grid Service Company -	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid Service	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976	Gas Schedule 12, Page 11 (f) \$557,190 \$575,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,272) \$129,185 \$7,170,205	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$42,334) \$82,467 \$4,371,157	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718 \$2,799,048	Increase / (Decrease) Electric (i) 2.90% \$6,896,278 \$144,742 Percentage Increase / (Decrease)	Increase / (Decrease) Gas (j) 3.12% Percentage Increase / (Decrease)
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2021 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67 68	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310 \$1,892,123 \$40,187	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$13,334,304 \$5555,209 \$1,385,173 \$1,357,217 \$27,956 Narragansett Electric Company - Gas Schedule 12,	Service Company Electric	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid Service Company - Gas Schedule 12,	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976	Gas Schedule 12, Page 11 (f) \$557,190 \$557,190 \$5572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (s67,272) \$112,185 \$7,170,205	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$11,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$4,23,34) \$82,467	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718	Increase / (Decrease) Electric (i) 2.90% \$6,896,278 \$114,742	Increase / (Decrease) Gas (j) 3.12%
42 43 Source 44 45 Data Year Q&M Wages 46 Data Year 2020 Q&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2020 Q&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Q&M Salaries and Wages - Percentage Change 67 68 69 70 Source 71	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$1,932,310 \$1,892,123 \$40,187 Narragansett Electric Company- Electric Schedule 12, Page 6 (a)	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$13,334,304 \$5555,209 \$1,385,173 \$27,956 Narragansett Electric Company - Gas Schedule 12, Page 7 (b)	Service Company Electric Schedule 12, Page 8 (c) S29,751,216 \$892,605 \$2,261,344 \$2,214,314 \$47,030 National Grid Service Company Electric Schedule 12, Page 8 (c)	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$5532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid Service Company - Gas Schedule 12, Page 9 (d)	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976 Other Affiliates - Electric Schedule 12, Page 10 (e)	Gas Schedule 12, Page 11 (f) \$557,190 \$557,190 \$5572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (s67,727) \$129,185 \$7,170,205 Other Affiliates- Gas Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$42,334) \$82,467 \$4,371,157	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718 \$2,799,048	Increase / (Decrease) Electric (i) 2.90% \$6,896,278 \$144,742 Percentage Increase / (Decrease)	Increase / (Decrease) Gas (j) 3.12% Percentage Increase / (Decrease)
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2020 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67 68 69 70 Source 71 71 Data Year 2020 O&M Wages	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310 \$1,892,123 \$40,187 Narragansett Electric Company- Electric Schedule 12, Page 6 (a) \$25,422,302	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$13,334,304 \$555,209 \$1,385,173 \$1,357,217 \$27,956 Narragansett Electric Company - Gas Schedule 12, Page 7 (b) \$13,34,304	Service Company - Blectric Schedule 12, Page 8 (c) \$2,261,344 \$47,030 \$ National Grid Service Company - Blectric Seed of the S	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid Service Company - Gas Schedule 12, Page 9 (d) \$17,523,066	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,727) \$129,185 \$7,170,205 Other Affiliates - Gas Schedule 12, Page 11 (f) \$572,779	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2.91% \$124,801 (\$42,334) \$82,467 \$4,371,157 Total Electric	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 (c) \$2,752,330 2.62% \$72,111 (\$25,393) \$46,718 \$2,799,048 Total Gas	Increase / (Decrease) Electric (i) 2.90% \$6,896,278 \$144,742 Percentage Increase / (Decrease) Electric	Increase / (Decrease) Gas (j) 3.12% Percentage Increase / (Decrease) Gas
42 43 Source 44 45 Data Year O&M Wages 46 Data Year 2020 O&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 57 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2021 O&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67 68 69 70 Source 71 72 Data Year 2020 O&M Wages 73 Data Year 2021 O&M Wages	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$1,932,310 \$1,892,123 \$40,187 Narragansett Electric Company- Electric Schedule 12, Page 6 (a)	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$13,334,304 \$5555,209 \$1,385,173 \$27,956 Narragansett Electric Company - Gas Schedule 12, Page 7 (b)	Service Company Electric Schedule 12, Page 8 (c) S29,751,216 \$892,605 \$2,261,344 \$2,214,314 \$47,030 National Grid Service Company Electric Schedule 12, Page 8 (c)	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$5532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid Service Company - Gas Schedule 12, Page 9 (d)	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976 Other Affiliates - Electric Schedule 12, Page 10 (e)	Gas Schedule 12, Page 11 (f) \$557,190 \$557,190 \$5572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (s67,727) \$129,185 \$7,170,205 Other Affiliates- Gas Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$42,334) \$82,467 \$4,371,157	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718 \$2,799,048	Increase / (Decrease) Electric (i) 2.90% \$6,896,278 \$144,742 Percentage Increase / (Decrease) Electric	Increase / (Decrease) Gas (j) 3.12% Percentage Increase / (Decrease) Gas
42 43 Source 44 45 Data Year Que Wages 46 Dain Year 2020 Que Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 56 67 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2020 Expense 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FIC-A, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Cue M Salaries and Wages - Percentage Change 67 68 69 70 Source 71 72 Data Year 2020 O&M Wages 73 Data Year 2021 O&M Wages 74 Difference 75 76 Allocation of Payroll Tax Expense	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310 \$1,892,123 \$40,187 Narragansett Electric Company- Electric Company- Electric Schedule 12, Page 6 (a) \$25,422,302 \$256,140,231 \$717,929	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$5555,209 \$1,385,173 \$1,357,217 \$27,956 Narragansett Electric Company - Gas Schedule 12, Page 7 (b) \$18,334,304 \$18,334,304	Service Company Electric Schedule 12, Page 8 (c) \$28,858,116 \$892,605 \$2,261,344 \$2,214,314 \$47,030 National Grid Service Company Electric Schedule 12, Page 8 (c) \$23,751,216 \$30,647,763	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid Service Company - Gas Schedule 12, Page 9 (d) \$17,523,066 \$18,027,941	Affiliates - Electric Schedule 12, Page 10 (e) \$1,216,535 \$1,250,325 \$33,790 \$95,035 \$93,059 \$1,976 Other Affiliates - Electric Schedule 12, Page 10 (e) \$1,226,0325	Gas Schedule 12, Page 11 (f) \$557,190 \$557,2779 \$115,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,727) \$129,185 \$7,170,205 Other Affiliates - Gas Schedule 12, Page 11 (f) \$572,779 \$588,104	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$42,334) \$82,467 \$4,571,157 Total Electric (g) = (a) + (c) + (e) \$56,423,843 \$58,607,063	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718 \$2,799,048 Total Gas	Increase / (Decrease) Electric (i) 2.90% \$6,896.278 \$144.742 Percentage Increase / (Decrease) Electric (i)	Increase / (Decrease) Gas (j) 3.12% Percentage Increase / (Decrease) Gas (j)
41 42 43 Source 44 45 Data Year Q&M Wages 46 Data Year 2020 Q&M Wages 47 Difference 48 49 Allocation of Payroll Tax Expense 50 51 Data Year 2020 Expense 52 Recalculated Payroll Tax Expense Adjustment 53 54 55 66 77 58 Description 59 60 61 Data Year 2020 Expense 62 Data Year 2020 Expense 62 Data Year 2021 Q&M Salaries and Wages - Percentage Change 63 Payroll Tax Expense Adjustment 64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps 65 Recalculated Payroll Tax Expense Adjustment 66 Data Year 2021 Expense 67 68 69 70 Source 71 71 Data Year 2020 Q&M Wages 73 Data Year 2020 Q&M Wages 73 Data Year 2021 Q&M Wages 74 Difference 75	Electric Company- Electric Schedule 12, Page 6 (a) \$24,756,535 \$25,422,302 \$665,767 \$1,932,310 \$1,892,123 \$40,187 Narragansett Electric Company- Electric Company- Electric Schedule 12, Page 6 (a) \$25,422,302 \$256,140,231 \$717,929	Electric Company - Gas Schedule 12, Page 7 (b) \$17,779,095 \$18,334,304 \$555,209 \$1,385,173 \$1,357,217 \$27,956 Narragansett Electric Company - Gas Schedule 12, Page 7 (b) \$18,334,304 \$18,769,175 \$434,870	Service Company - Blectric Schedule 12, Page 8 (c) \$28,858,611 \$29,751,216 \$892,605 \$2,261,344 \$47,030 National Grid Service Company - Blectric Schedule 12, Page 8 (c) \$2,9751,216 \$30,647,765 \$896,548	Service Company - Gas Schedule 12, Page 9 (d) \$16,990,691 \$17,523,066 \$532,375 \$1,323,883 \$1,297,164 \$26,719 National Grid \$26,719 National Grid \$26,719 Service Company - Gas Schedule 12, Page 9 (d) \$17,523,066 \$18,027,941 \$504,875	Affiliates - Electric Schedule 12, Page 10 (e) \$1.216,535 \$1.250,325 \$33,790 \$95,035 \$93,059 \$1,976 Other Affiliates - Electric Schedule 12, Page 10 (e) \$28,742	Gas Schedule 12, Page 11 (f) \$557,190 \$572,779 \$15,589 \$43,274 \$42,401 \$873 Total (a) = (b) + (c) \$7,041,020 \$196,912 (\$67,727) \$129,185 \$7,170,205 Other Affiliates-Gas Schedule 12, Page 11 (f) \$572,779 \$586,104 \$13,325	(g) = (a) + (c) + (e) \$54,831,681 \$56,423,843 \$1,592,162 \$4,288,690 \$4,199,496 \$89,194 Electric (b) \$4,288,690 2,91% \$124,801 (\$42,334) \$82,467 \$4,371,157 Total Electric (g) = (a) + (c) + (e) \$56,423,843 \$58,067,063 \$1,643,219	(h) = (b) + (d) + (f) \$35,326,975 \$36,430,149 \$1,103,174 \$2,752,330 \$2,696,782 \$55,548 Gas (c) \$2,752,330 2,62% \$72,111 (\$25,393) \$46,718 \$2,799,048 Total Gas (h) = (b) + (d) + (f) \$36,430,149 \$37,383,220 \$953,070	Increase / (Decrease) Electric (i) 2.90% \$6,896.278 \$144.742 Percentage Increase / (Decrease) Electric (i)	Increase / (Decrease) Gas (j) 3.12% Percentage Increase / (Decrease) Gas (j)

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

					Percent of			Percent of			Percent of	
					Rate Year		Breakdown	Data Year		Breakdown	Data Year	
				Breakdown	2019	Recalculated	of Data	2020	Recalculated	of Data	2021	Recalculated
				of Payroll	Payroll	Rate Year	Year 2020	Payroll	Data Year	Year 2021	Payroll	Data Year
		Payroll Tax	Test Year	Tax	Subject to	2019 Payroll	Payroll Tax	Subject to	2020 Payroll	Payroll Tax	Subject to	2021 Payroll
		Expense	Payroll Tax	Expense	Tax	Tax Expense	Expense	Tax	Tax Expense	Expense	Tax	Tax Expense
	Description	Breakdown	Expense	Adjustment	Increase	Adjustment	Adjustment	Increase	Adjustment	Adjustment	Increase	Adjustment
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	SS portion of FICA	76.26%	\$2,843,599	\$456,966	78.20%	\$357,348	\$92,878	71.27%	\$66,194	\$95,177	61.88%	\$58,896
2	Medicare portion of FICA	17.84%	\$665,035	\$106,871	100.00%	\$106,871	\$21,721	100.00%	\$21,721	\$22,259	100.00%	\$22,259
3	FICA	94.10%	\$3,508,634	\$563,838		\$464,219	\$114,599		\$87,915	\$117,437		\$81,155
4												
5	FUTA	0.63%	\$23,652	\$3,801	0.91%	\$35	\$773	-0.40%	(\$3)	\$792	-0.34%	(\$3)
6												
7	SUTA	3.89%	\$144,980	\$23,298	1.02%	\$238	\$4,735	-0.07%	(\$3)	\$4,853	-0.05%	(\$2)
8												
9	Oth Inc Tax-St Tax Ma	0.32%	\$12,020	\$1,932	0.98%	\$19	\$393	-0.16%	(\$1)	\$402	-0.13%	(\$1)
10	NY Metropolitan Commuter Tax	1.06%	\$39,373	\$6,327	100.00%	\$6,327	\$1,286	100.00%	\$1,286	\$1,318	100.00%	\$1,318
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	\$8,259	•	\$6,346	\$1,679	•	\$1,285	\$1,720	•	\$1,317
13												
14	Total Payroll Tax Expense	100.00%	\$3,728,658	\$599,195		\$470,837	\$121,785		\$89,194	\$124,801		\$82,467

Federal Insurance Contributions Act.

Federal Unemployment Tax Act.

State Unemployment Tax Act

- 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)

FICA =

FUTA =

SUTA =

- (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)

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

	ecalculated a Year 2021 ayroll Tax Expense
Breakdown of Payroll Rate Year 2019 Data Year Payroll Data Year 2020 Data Year Payroll Data	ayroll Tax
	-
Payroll Tax Test Year Payroll Tax Subject to Payroll Tax 2020 Payroll Subject to Payroll Tax 2021 Payroll Subject to Pa	Expense
Expense Payroll Tax Expense	
Description Breakdown Expense Adjustment Increase Adjustment Adjustment Increase Adjustment Increase A	Adjustment
(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)	(k)
1 SS portion of FICA 77.01% \$1,901,778 \$231,637 73.49% \$170,230 \$64,794 61.19% \$39,648 \$55,531 59.59%	\$33,091
2 Medicare portion of FICA 18.01% \$444,771 \$54,173 100.00% \$54,173 \$15,153 100.00% \$15,153 \$12,987 100.00%	\$12,987
3 FICA 95.02% \$2,346,549 \$285,810 \$224,403 \$79,948 \$54,801 \$68,518	\$46,078
4	
5 FUTA 0.58% \$14,373 \$1,751 0.72% \$13 \$490 -0.42% (\$2) \$420 -0.43%	(\$2)
6	
7 SUTA 3.23% \$79,765 \$9,715 0.89% \$86 \$2,718 -0.06% (\$2) \$2,329 -0.08%	(\$2)
8	
9 Other Income Taxes -State Tax MA 0.28% \$6,853 \$835 0.84% \$7 \$233 -0.15% (\$0) \$200 -0.17%	(\$0)
10 NY Metropolitan Commuter Tax 0.89% \$22,048 \$2,685 100.00% \$2,685 \$751 100.00% \$751 \$644 100.00%	\$644
11 Other Payroll Taxes 0.00% \$0 \$0 100.00% \$0 \$0 100.00% \$0 \$0 100.00% \$0 \$0 100.00%	\$0
12 Other 1.17% \$28,901 \$3,520 \$2,692 \$985 \$751 \$844	\$643
13	
14 Total Payroll Tax Expense 100.00% \$2,469,588 \$300,796 \$227,194 \$84,140 \$55,548 \$72,111	\$46,718

FICA = FUTA =

SUTA =

Federal Insurance Contributions Act Federal Unemployment Tax Act

State Unemployment Tax Act

- 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 (j) x Column (j)

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-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

Test Year Ended June 30, 2017

			(Per Books)		Nor	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)	(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	\$651,762	\$434,298	\$217,464	\$0	\$0	\$0	\$651,762	\$434,298	\$217,464	
	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	\$43,734,959	\$32,568,650	\$11,166,309	(\$43,734,959)	(\$32,568,650)	(\$11,166,309)	\$0	\$0	\$0	
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Column Notes

- \(\)

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

		1030 10	an Ended June 30,	, 2017						
			(as Adjusted)		Pro	forma Adjustment	S	Rate Yea	r Ending August 31	1, 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	\$651,762	\$434,298	\$217,464	\$30,177	\$20,108	\$10,069	\$681,939	\$454,406	\$227,533
	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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

			Reflect	Data Year 1	Reflect	Data Year 2
		Rate Year Ending	Conditions in the	Ending August	Conditions in the	Ending August
		August 31, 2019	Data Year	31, 2020	Data Year	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	\$454,406	\$12,087	\$466,493	\$11,336	\$477,829
	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	\$0	\$0	\$0	\$0	\$0
	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 Gas	Reflect Conditions in the Data Year Gas	Data Year 1 Ending August 31, 2020 Gas	Reflect Conditions in the Data Year Gas	Data Year 2 Ending August 31, 2021 Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(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	\$227,533	\$6,052	\$233,585	\$5,676	\$239,261
	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	\$0	\$0	\$0	\$0	\$0
	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	Taxes Other Than Income Taxes Adju-	stments: (to normalize Historic Year)			
2	8		······································	\$0	\$0	\$0
3				\$0	\$0	\$0
4				\$0	\$0	\$0
5		TOTAL Taxes Other Than Income Tax	xes Normalization Adjustments	\$0	\$0	\$0
6						
7		Gross Receipts Tax Adjustments: (to 1		(0.40.504.050)	(022 550 550)	(0.1.1.55.000)
8			Narragansett Electric Company National Grid USA Service Company	(\$43,734,959)	(\$32,568,650) \$0	(\$11,166,309)
10			All Other Companies	\$0 \$0	\$0 \$0	\$0 \$0
11		TOTAL Gross Receipts Tax Normaliz		(\$43,734,959)	(\$32,568,650)	(\$11,166,309)
12		1		(1.1/1.1/1.1/1.1/1	(12)2 2 2 7 2 2 7	(, , , , , , , , , , , ,
13						
14						
15	Page 2	Adjustments: (to reflect conditions in	the Rate Year 8/31/2019)			
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 23			All Other Companies	\$0	\$0	\$0
24			TOTAL	\$30,177	\$20,108	\$10,069
25			1011112	φ30,177	\$20,100	\$10,000
26						
27	Page 3 and Page 4	Adjustments: (to reflect conditions in	the Rate Year 8/31/2020)			
28			<u>-</u>			
29		General inflation %				
30		2.66%	Narragansett Electric Company	\$483	\$367	\$116
31			National Grid USA Service Company	\$17,657	\$11,720	\$5,936
32			All Other Companies	\$0	\$0	\$0
33						
34			TOTAL	\$18,140	\$12,087	\$6,052
35						
36	D 2 1D 4	A 11	d. D. (W. 0/01/2001)			
37	Page 3 and Page 4	Adjustments: (to reflect conditions in	the Rate Year 8/31/2021)			
38 39		General inflation %				
40		2.43%	Narragansett Electric Company	\$453	\$344	\$109
41		2.7370	National Grid USA Service Company	\$16,559	\$10,992	\$5,567
42			All Other Companies	\$0	\$0	\$0
43						
44			TOTAL	\$17,012	\$11,336	\$5,676

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 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 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inflation Rate 31(b) Page 3, Line 3(a) * General Inf 32(b) Page 3, Line 3(a) * General Inflation Rate 30(c) Page 4, Line 1(a) * General Inflation Rate 30(c) Page 4, Line 1(a) * General Inflation Rate 31(c) Page 4, Line 2(a) * General Inflation Rate 22(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 No. 4770

Witness: Little

Schedule MAL-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	Revenue Increase Effect	Rate Year Ending August 31, 2019 with Revenue Increase
			(a)	(b)	(c)
1	Revenues	Schedule MAL-1-ELEC	\$279,192,430	\$41,294,907	\$320,487,337
2	Expenses	Schedule MAL-1-ELEC	(\$241,499,739)		(\$242,037,768)
3 4	Pre-tax operating income before interest		\$37,692,691	\$40,756,878	\$78,449,569
5	Synchronized Interest Expense				
6	Rate Base	Schedule MAL-11-ELEC	\$758,249,458		\$758,249,458
7	Weighted Debt Component	2.28%	2.28%	2.28%	2.28%
8	Synchronized Interest Expense	2.20%	\$17,288,088	2.20%	\$17,288,088
9	Synchronized interest Expense		\$17,200,000		\$17,200,000
10	Pre-tax income- State		\$20,404,603	\$40,756,878	\$61,161,482
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		\$20,404,603	\$40,756,878	\$61,161,482
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$20,404,603	\$40,756,878	\$61,161,482
17	Federal statutory tax rate	35.00%	35.00%		35.00%
18	Normalized Federal income tax expense		\$7,141,611	\$14,264,907	\$21,406,519
19	Effective combined statutory tax rate	35.00%	35.00%	35.00%	35.00%
20			*		*
21	Deferred income tax deficiency from Docket 4065		\$650,000		\$650,000
22	Amortization of Investment Tax Credits		(\$4,540)		(\$4,540)
23 24	ITC Basis Reduction Depreciation Equity AFUDC		\$15,210 \$0		\$15,210 \$0
25	AFUDC Amortization		\$44,446		\$44,446
26	Normalized State income tax expense		\$0	\$0	\$0
27	Normalized Federal income tax expense		\$7,141,611	\$14,264,907	\$21,406,519
28	Normalized Federal plus State income tax expense revised	l	\$7,846,727	\$14,264,907	\$22,111,635
29			<u> </u>		· · · · · · · · · · · · · · · · · · ·
30	After-tax income		\$29,845,964	\$26,491,971	\$56,337,934
Line N					
1	Schedule MAL-1-ELEC, Page 1, Line 1(e) through 1(g)		17	Federal income tax rate	
2	Schedule MAL-1-ELEC, Page 1, Line 25(e) through 25(g)		18	Line 16 x Line 17	11 - 1 : 17)
3 6	Line 1 + Line 2		19 21	Line 11 + Line 17 - (Line	II x Line I/)
7	Schedule MAL-11-ELEC, Page 1, Line 24(c) Schedule MAL-1-ELEC, Page 4, Line 1(c) + Line 3(c)		22	Per Tax Dept 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 2	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	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase
1	D	0.1. 1.1. MAI, 1.FLF.C	\$224.046.295	Ø5 042 C00	¢220 000 072
1 2	Revenues	Schedule MAL-1-ELEC	\$324,046,285	\$5,942,688	\$329,988,973
3	Expenses Pro tay operating income before interest	Schedule MAL-1-ELEC	(\$248,645,927) \$75,400,359	(\$77,427) \$5,865,261	(\$248,723,354) \$81,265,620
4	Pre-tax operating income before interest		\$73,400,339	\$3,863,261	\$81,263,620
5	Synchronized Interest Expense				
6	Rate Base	Schedule MAL-11-ELEC	\$786,010,359		\$786,010,359
7	Weighted Debt Component	2.28%	2.28%	2.28%	2.28%
8 9	Synchronized Interest Expense		\$17,921,036		\$17,921,036
10	Pre-tax income- State		\$57,479,322	\$5,865,261	\$63,344,584
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		\$57,479,322	\$5,865,261	\$63,344,584
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$57,479,322	\$5,865,261	\$63,344,584
17	Federal statutory tax rate	35.00%	35.00%		35.00%
18	Normalized Federal income tax expense		\$20,117,763	\$2,052,841	\$22,170,604
19 20	Effective combined statutory tax rate	35.00%	35.00%	35.00%	35.00%
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		\$20,117,763	\$2,052,841	\$22,170,604
28	Normalized Federal plus State income tax expense revised		\$20,812,209	\$2,052,841	\$22,865,050
29 30	After-tax income		\$54,588,150	\$3,812,420	\$58,400,570
<u>Line N</u> 1	Schedule MAL-1-ELEC, Page 2, Line 1(c) through 1(e)		17	Federal income tax rate	
2	Schedule MAL-1-ELEC, Page 2 Line 25(c) through 25(e)		18	Line 16 x Line 17	
3	Line 1 + Line 2		19	Line 10 x Line 17 Line 11 + Line 17 - (Line	11 v Line 17)
6	Schedule MAL-11-ELEC, Page 1, Line 24(d)		21	Per Tax Dept	11 x Line 17)
7	Schedule MAL-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	Revenue Increase Effect	Rate Year Ending August 31, 2021 with Revenue Increase
			(a)	(b)	(c)
1	Revenues	Schedule MAL-1-ELEC	\$333,630,171	\$5,983,736	\$339,613,907
2	Expenses	Schedule MAL-1-ELEC	(\$254,270,569)	\$77,962	(\$254,192,607)
3 4	Pre-tax operating income before interest		\$79,359,603	\$6,061,697	\$85,421,300
5	Synchronized Interest Expense				
6	Rate Base	Schedule MAL-11-ELEC	\$825,211,839		\$825,211,839
7	Weighted Debt Component	2.28%	2.28%	2.28%	2.28%
8 9	Synchronized Interest Expense		\$18,814,830		\$18,814,830
10	Pre-tax income- State		\$60,544,773	\$6,061,697	\$66,606,470
11	State statutory tax rate	0.00%	0.00%		0.00%
12	Normalized State income tax expense		\$0	\$0	\$0
13	D		0.00 5.44 7.72	#6.061.607	066 606 470
14 15	Pre-tax income- State Normalized State income tax expense		\$60,544,773 \$0	\$6,061,697 \$0	\$66,606,470 \$0
16	Pre-tax income-Federal		\$60,544,773	\$6,061,697	\$66,606,470
17	Federal statutory tax rate	35.00%	35.00%		35.00%
18	Normalized Federal income tax expense	33.0070	\$21,190,671	\$2,121,594	\$23,312,265
19	Effective combined statutory tax rate	35.00%	35.00%		35.00%
20					
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 \$0	\$0	\$44,446 \$0
26 27	Normalized State income tax expense Normalized Federal income tax expense		\$21,190,671	\$2,121,594	\$23,312,265
28	Normalized Federal plus State income tax expense revised		\$21,885,116	\$2,121,594	\$24,006,710
29	Tronsmissed Tederal plus State Income tail enpense to rised		Ψ21,000,110	\$2,121,051	ψ <u>2</u> .,σσσ,71σ
30	After-tax income		\$57,474,486	\$3,940,103	\$61,414,590
Line N	<u>iotes</u>				
1	Schedule MAL-1-ELEC, Page 3, Line 1(c) through 1(e)		17	Federal income tax rate	
2	Schedule MAL-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 MAL-11-ELEC, Page 1, Line 24(e)		21	Per Tax Dept	
7	Schedule MAL-1-ELEC, Page 4, Line 1(c) + Line 3(c)		22 23	Per Tax Dept	
8 10	Line 6 x Line 7 Line 3 - Line 8		23	Per Tax Dept Per Tax Dept	
10	State income tax rate for utilities		24 25	Per Tax Dept 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 No. 4770
Schedule MAL-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

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

Line Notes

- 1 Page 5, Line 14
- 2 Line 5 times 36.52% IFA plant allocator
- 3 Line 5 + Line 6

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-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 No. 4770

Witness: Little

Schedule MAL-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

			Rate Year Ending	Revenue Increase	Rate Year Ending August 31, 2019 with
		Reference	August 31, 2019	Effect	Revenue Increase
			(a)	(b)	(c)
1	Revenues	Schedule MAL-1-GAS	\$214,523,590	\$30,322,543	\$244,846,133
2	Expenses	Schedule MAL-1-GAS	(\$163,409,842)	(\$631,173)	(\$164,041,014)
3	Pre-tax operating income before interest		\$51,113,749	\$29,691,370	\$80,805,119
4	C 1 11/4 /F				
5	Synchronized Interest Expense	0.1. 1.1. MAY 11.040	6772 427 404		¢772 427 404
6	Rate Base	Schedule MAL-11-GAS	\$773,427,484	2.520/	\$773,427,484
7	Weighted Debt Component	2.52%	2.52% \$19,490,373	2.52%	2.52%
8 9	Synchronized Interest Expense		\$19,490,373		\$19,490,373
10	Pre-tax income- State		\$31,623,376	\$29,691,370	\$61,314,746
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		\$31,623,376	\$29,691,370	\$61,314,746
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$31,623,376	\$29,691,370	\$61,314,746
17	Federal statutory tax rate	35.00%	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense		\$11,068,182	\$10,391,980	\$21,460,161
19	Effective combined statutory tax rate	35.00%	35.00%	35.00%	35.00%
20					
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		\$11,068,182	\$10,391,980	\$21,460,161
25	Normalized Federal plus State income tax expense revise	d	\$11,091,251	\$10,391,980	\$21,483,231
26					
27	After-tax income		\$40,022,497	\$19,299,391	\$59,321,888
Line N	Notac				
1	Schedule MAL-1-GAS, Page 1, Line 1(e) through 1(g)		15	Less Line 12	
2	Schedule MAL-1-GAS, Page 1, Line 25(e) through 25(g)			Line 14 + Line 15	
3	Line 1 + Line 2			Federal income tax rate	
6	Schedule MAL-11-GAS, Page 1, Line 36(c)			Line 16 x Line 17	
7	Schedule MAL-1-GAS, Page 4, Line 1(c) + Line 3(c)			Line 11 + Line 17 - (Line	e 11 x Line 17)
8	Line 6 x Line 7			Per Tax Dept	- ',
10	Line 3 - Line 8			Per Tax Dept	
11	State income tax rate			Equals Line 12	
12	Line 10 x Line 11			Equals Line 18	
14	Equals Line 10			Sum of Lines 21 through	25
	•			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

		Reference	Rate Year Ending August 31, 2020	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase (c)
1	Revenues	Schedule MAL-1-GAS	\$252,441,472	\$8,973,245	\$261,414,716
2	Expenses	Schedule MAL-1-GAS	(\$173,440,241)	(\$186,781)	(\$173,627,022)
3	Pre-tax operating income before interest	Senedate Mile 1 Gris	\$79,001,230	\$8,786,464	\$87,787,694
4	The tank operating moonie outsite interest		\$77,001,230	\$0,700,101	Ψ07,707,051
5	Synchronized Interest Expense				
6	Rate Base	Schedule MAL-11-GAS	\$840,290,685		\$840,290,685
7	Weighted Debt Component	2.52%	2.52%	2.52%	2.52%
8	Synchronized Interest Expense	2.0270	\$21,175,325	2.5270	\$21,175,325
9	Synomeonized interest Empende		ψ <u>21,170,020</u>		Ψ21,170,520
10	Pre-tax income- State		\$57,825,905	\$8,786,464	\$66,612,369
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		\$57,825,905	\$8,786,464	\$66,612,369
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$57,825,905	\$8,786,464	\$66,612,369
17	Federal statutory tax rate	35.00%	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense	35.0070	\$20,239,067	\$3,075,262	\$23,314,329
19	Effective combined statutory tax rate	35.00%	35.00%	35.00%	35.00%
20	Effective combined statutory tax rate	33.0070	33.0070	33.0070	33.0070
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		\$20,239,067	\$3,075,262	\$23,314,329
25	Normalized Federal plus State income tax expense revised	d	\$20,262,136	\$3,075,262	\$23,337,399
26	F			44,0,0,00	+,
27	After-tax income		\$58,739,094	\$5,711,201	\$64,450,296
Line I	Notes_				
1	Schedule MAL-1-GAS, Page 2, Line 1(c) through 1(e)		15	Less Line 12	
2	Schedule MAL-1-GAS, Page 2, Line 23(c) through 23(e)		16 l	Line 14 + Line 15	
3	Line 1 + Line 2		17	Federal income tax rate	
6	Schedule MAL-11-GAS, Page 1, Line 36(d)		18	Line 16 x Line 17	
7	Schedule MAL-1-GAS, Page 4, Line 1(c) + Line 3(c)		19 l	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			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

Revenues Schedule MAL-1-GAS S269,010,055 S8,047,183 S277,057,238			Reference	Rate Year Ending August 31, 2021	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)
Expenses	1	Revenues	Schedule MAL-1-GAS	\$269.010.055	\$8.047.183	\$277.057.238
Pre-tax operating income before interest S86,563,778 S7,879,679 S94,443,457					. , ,	
Synchronized Interest Expense Schedule MAL-11-GAS Sy04,024,414 Sy04,024,414 Sy04,024,414 Synchronized Interest Expense 2.52% 2.52% 2.52% 2.52% 2.52% 3.25% Synchronized Interest Expense S22,781,415						
6 Rate Base Schedule MAL-11-GAS \$904,024,414 \$904,024,414 7 Weighted Debt Component 2.52% 2.52% 2.52% 2.52% 8 Synchronized Interest Expense 8 522,781,415 2.52% 2.527,81,415 9 Pre-tax income- State 8 563,782,363 \$7,879,679 \$71,662,041 11 State statutory tax rate 0.00% 0.00% 0.00% 0.00% 12 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 15 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 15 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 16 Pre-tax income-Federal \$63,782,363 \$7,879,679 \$71,662,041 17 Federal statutory tax rate 35.00% 35.00% 35.00% 18 Normalized Federal statutory tax rate 35.00% 35.00% 35.00% 20 Effective combined statutory tax rate 35.00% \$0 \$0				400,200,	41,412,412	42 1,1 10, 10,
6 Rate Base Schedule MAL-11-GAS \$904,024,414 \$904,024,414 7 Weighted Debt Component 2.52% 2.52% 2.52% 2.52% 8 Synchronized Interest Expense 522,781,415 2.52% 2.52% 9 Pre-tax income- State 563,782,363 57,879,679 \$71,662,041 11 State statutory tax rate 0.00% 0.00% 0.00% 0.00% 12 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 15 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 15 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 15 Normalized State income tax expense \$63,782,363 \$7,879,679 \$71,662,041 16 Pre-tax income- Sederal \$63,782,363 \$7,879,679 \$71,662,041 17 Federal statutory tax rate 35.00% 35.00% 35.00% 35.00% 18 Normalized Federal statutory tax rate 35.00% \$0 \$0	5	Synchronized Interest Expense				
Weighted Debt Component 2.52% 2.52% 2.52% 2.52% 2.52% 2.52% 3.			Schedule MAL-11-GAS	\$904.024.414		\$904.024.414
Synchronized Interest Expense \$22,781,415 \$22,781,415 \$22,781,415 \$9 \$10					2.52%	
Pre-tax income-State	8					
State statutory tax rate		, and the second production of the second prod		, ,,		, , , , ,
State statutory tax rate	10	Pre-tax income- State		\$63,782,363	\$7,879,679	\$71,662,041
12 Normalized State income tax expense S0 S0 S0 S0 13	11		0.00%			
13	12					
Sommalized State income tax expense Sommalized State income tax expense Sommalized State income Federal Sommalized Federal statutory tax rate Sommalized Federal income tax expense Sommalized State income tax expense Sommalized Federal plus State income tax expense Sommalized Federal plus State income tax expense Sommalized State i	13					
Sommalized State income tax expense Sommalized State income tax expense Sommalized State income Federal Sommalized Federal statutory tax rate Sommalized Federal income tax expense Sommalized State income tax expense Sommalized Federal plus State income tax expense Sommalized State income tax exp	14	Pre-tax income- State		\$63,782,363	\$7,879,679	\$71,662,041
16 Pre-tax income - Federal \$63,782,363 \$7,879,679 \$71,662,041 17 Federal statutory tax rate 35.00% 35	15	Normalized State income tax expense				
17 Federal statutory tax rate 35.00% 35.						
Normalized Federal income tax expense \$22,323,827 \$2,757,888 \$25,081,714 Effective combined statutory tax rate 35.00% 35.00% 35.00% 35.00% So			35.00%		. , ,	
Effective combined statutory tax rate 35.00% 35.00% 35.00% 35.00% 35.00% 30.00%	18	· · · · · · · · · · · · · · · · · · ·				
Separation Sequestrian S	19	*	35.00%		35.00%	35.00%
Equity AFUDC \$0	20	,				
Normalized State income tax expense \$2 ,323,827 \$2,757,888 \$25,081,714	21	Equity AFUDC		\$0	\$0	\$0
Second	22	AFUDC Amortization		\$23,070	\$0	\$23,070
Second	23	Normalized State income tax expense		\$0	\$0	\$0
Seq. 216,881 Seq. 216,881 Seq. 216,881 Seq. 216,881 Seq. 238,673	24	Normalized Federal income tax expense		\$22,323,827	\$2,757,888	\$25,081,714
Seq. 216,881 Seq. 216,881 Seq. 216,881 Seq. 216,881 Seq. 238,673	25	Normalized Federal plus State income tax expense revised	d	\$22,346,897	\$2,757,888	\$25,104,784
Line Notes 1 Schedule MAL-1-GAS, Page 3, Line 1(c) - 1(e) 15 Less Line 12 2 Schedule MAL-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 MAL-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	26	•				
1 Schedule MAL-1-GAS, Page 3, Line 1(c) - 1(e) 15 Less Line 12 2 Schedule MAL-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 MAL-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	After-tax income		\$64,216,881	\$5,121,791	\$69,338,673
2 Schedule MAL-1-GAS, Page 3, Line 23(c) - 23(e) 3 Line 1 + Line 2 6 Schedule MAL-11-GAS, Page 1, Line 36(e) 7 Schedule 1, Page 4, Line 1(c) + Line 3(c) 8 Line 6 x Line 7 19 Line 11 + Line 17 - (Line 11 x Line 17) 8 Line 6 x Line 7 10 Line 3 - Line 8 11 State income tax rate 12 Per Tax Dept 13 State income tax rate 14 Equals Line 10 15 Sum of Line 21 through 25	Line N	Notes_				
3 Line 1 + Line 2 17 Federal income tax rate 6 Schedule MAL-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	1	Schedule MAL-1-GAS, Page 3, Line 1(c) - 1(e)		15	Less Line 12	
6 Schedule MAL-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	2	Schedule MAL-1-GAS, Page 3, Line 23(c) - 23(e)		16	Line 14 + Line 15	
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	3	Line 1 + Line 2		17	Federal income tax rate	
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	6	Schedule MAL-11-GAS, Page 1, Line 36(e)		18	Line 16 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	7	Schedule 1, Page 4, Line 1(c) + Line 3(c)		19	Line 11 + Line 17 - (Line	11 x Line 17)
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	8	Line 6 x Line 7		21	Per Tax Dept	
12 Line 10 x Line 11 24 Equals Line 18 14 Equals Line 10 25 Sum of Lines 21 through 25	10	Line 3 - Line 8		22	Per Tax Dept	
14 Equals Line 10 25 Sum of Lines 21 through 25	11	State income tax rate				
	12	Line 10 x Line 11		24	Equals Line 18	
27 Line 3 - Line 25	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 No. 4770

Witness: Little

Schedule MAL-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

					5 Quarter Average	
	Description	Test Year Ended June 30, 2017 (Per Books - 5 Quarter Average) (a)	Adjustments (b)	Rate Year Ending August 31, 2019 (c)	Rate Year Ending August 31, 2020 (d)	Rate Year Ending August 31, 2021 (e)
1 2	Utility Plant In Service	\$1,503,289,331	\$98,275,011	\$1,601,564,342	\$1,655,861,195	\$1,709,912,561
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	\$32,524,842	\$688,743,605	\$709,720,678	\$732,568,285
6	1					
7	Net Plant	\$849,668,494	\$65,645,892	\$915,314,386	\$948,634,165	\$979,837,925
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	\$14,126,421	\$19,101,896	\$19,101,896	\$19,101,896
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	\$11,349,872	\$28,251,280	\$27,411,399	\$26,713,286
18						
19	Accumulated Deferred FIT	\$183,859,681	(\$7,922,466)	\$175,937,215	\$180,588,370	\$171,835,133
20	Accumulated Deferred FIT -Loss on Reacquired Debt	\$677,094	(\$186,669)	\$490,425	\$435,605	\$389,218
21	Customer Deposits	\$9,956,664	(\$1,068,096)	\$8,888,568	\$9,011,230	\$9,115,021
22	Subtotal	\$194,493,439	(\$9,177,231)	\$185,316,208	\$190,035,205	\$181,339,372
23						
24	Rate Base	\$672,076,463	\$86,172,995	\$758,249,458	\$786,010,359	\$825,211,839

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

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

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

				Quarter Ending			
		June	September	December	March	June	Five Quarter
	Description	2016	2016	2016	2017	2017	Average
		(a)	(b)	(c)	(d)	(e)	(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	\$829,769,065	\$834,131,685	\$838,895,480	\$866,298,116	\$879,248,120	\$849,668,494
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)	\$963,498	\$954,379	\$945,261	\$936,143	\$927,024	\$945,261
17	Subtotal	\$17,468,592	\$17,268,739	\$17,298,880	\$18,231,421	\$14,239,408	\$16,901,408
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	\$10,276,171	\$10,375,796	\$10,276,666	\$10,154,831	\$8,699,858	\$9,956,664
23	Subtotal	\$189,292,748	\$204,452,085	\$176,867,604	\$195,942,145	\$205,912,612	\$194,493,439
24							
25	Rate Base	\$657,944,909	\$646,948,339	\$679,326,756	\$688,587,393	\$687,574,916	\$672,076,463

- 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

				Quarter Ending			
		June	September	December	March	June	Five Quarter
	Description	2016	2016	2016	2017	2017	Average
		(a)	(b)	(c)	(d)	(e)	(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		<u> </u>					
7	Net Plant in Service	\$752,218,732	\$753,079,101	\$841,516,133	\$856,343,616	\$858,312,955	\$812,294,107
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	\$10,531,305	\$11,280,118	\$10,237,155	\$8,199,317	\$9,523,775	\$9,954,334
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	\$154,805,618	\$156,461,483	\$159,217,604	\$168,236,262	\$159,770,536	\$159,698,301
24							
25	Rate Base	\$607,944,420	\$607,897,736	\$692,535,685	\$696,306,671	\$708,066,194	\$662,550,141

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

				Quarter Ending			
		June	September	December	March	June	Five Quarter
	Description	2016	2016	2016	2017	2017	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	\$1,581,987,798	\$1,587,210,786	\$1,680,411,614	\$1,722,641,733	\$1,737,561,075	\$1,661,962,601
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
	1.5	\$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	\$1,604,933	\$1,590,172	\$1,575,410	\$1,560,649	\$1,545,888	\$1,575,410
17	Subtotal	\$27,999,897	\$28,548,857	\$27,536,035	\$26,430,738	\$23,763,183	\$26,855,742
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	\$10,276,171	\$10,375,796	\$10,276,666	\$10,154,831	\$8,699,858	\$9,956,664
	Subtotal	\$344,098,367	\$360,913,568	\$336,085,208	\$364,178,406	\$365,683,148	\$354,191,740
24							
25	Rate Base	\$1,265,889,328	\$1,254,846,074	\$1,371,862,441	\$1,384,894,064	\$1,395,641,110	\$1,334,626,604

Column Notes
(a) - (e) Per Company Books

			¥	Adjustments to Rate Base Analysis of Test Year through Rate Year Capital Investment	Adjustments to Rate Base Year through Rate Year Ca	pital Investment							
	Æ	FY18	FY19	19	FY20	Rate Year 1	FY20	FY21	Rate Year 2	FY21	FY22	Rate Year 3	FY22
	4/1/17 - 6/30/17	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	9/1/18 - 8/31/19	9/1/19 - 3/31/20	4/1/20 - 8/31/20	9/1/19 - 8/31/20	9/1/20 - 3/31/21	4/1/21- 8/31/21	9/1/20 - 8/31/21	9/1/21 - 8/31/22
	(a)	(a)	(3)	(D)	(e)	(a)+(p)=(1)	69	(u)	(I)=(g)+(u)	€	(K)	(I)=(I)+(K)	Œ)
Distribution 1 FY 2018 Approved ISR Plan 2	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$74,843,000	\$43,658,417	\$31,184,583	\$74,843,000	\$43,658,417	\$31,184,583	\$74,843,000	\$43,658,417
ю 4													
5 Total Distribution	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$74,843,000	\$43,658,417	\$31,184,583	\$74,843,000	\$43,658,417	\$31,184,583	\$74,843,000	\$43,658,417
7 General Plant	;	:	;										
8 Facilities	80	9s	80	\$1,542,917	\$1,102,083	\$2,645,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$2,000,000
9 IS Costs	80	9s	\$35,000	\$53,000	80	\$53,000	80	O\$	O\$	80	80	80	S
10 Fleet/Inventory Mgmt	80	80	80	80	80	80	80	80	80	80	80	80	80
11 Total General	80	80	\$35,000	\$1,595,917	\$1,102,083	\$2,698,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$2,000,000
12 Amount Applicable to Transmission	0.00%	\$0	80	\$0	80	80	80	80	\$0	\$0	0\$	80	80
13 Amount Applicable to Distribution	0\$	80	\$35,000	\$1,595,917	\$1,102,083	\$2,698,000	\$1,166,667	\$833,333	\$2,000,000	\$1,166,667	\$833,333	\$2,000,000	\$2,000,000
	Case Orac Ore	0.00	000 000	000000000000000000000000000000000000000		000 11 11 11 11 11	000 800 779		000 010 100	000 800 670		000 070 0800	and the same
15 Distribution and General	\$18,710,750	\$56,132,250	\$31,219,583	\$45,254,333	\$32,286,667	\$77,541,000	\$44,825,083	\$32,017,917	\$76,843,000	\$44,825,083	\$32,017,917	\$76,843,000	\$45,658,417

The Narragansett Electric Company d/b/a National Grid

5(a) - (m) Sum of Lines 1-4

8 Per Company Books

9(c) Rt Elec Only Physical Security Replacements
9(d) Rt Elec Only Physical Security Replacements -

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

	Description	Period	Distribution Plan In Service
	Description	(a)	(b)
1	Balance at June 30, 2017	(a)	\$1,529,038,072
2	Less: ARO		(\$1,123,41)
3	Less: Other Capital Adjustments		(\$14,007,75)
4	Adjusted Balance at June 30, 2017	-	\$1,513,906,904
5	Adjusted Balance at June 30, 2017		\$1,515,700,70
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		(\$1,057,01
9	Less: Plant Retirements 2 months ending 8/31/17 Less: Plant Retirements 2 months ending 8/31/17		
0	Net Increase	-	(\$3,699,73
	Net increase		\$7,717,08
1	D-1		¢1 521 622 00
	Balance at August 31, 2017		\$1,521,623,98
3	DI DI (A11% 10 M 4 E 1 10/01/10		#74 070 00
4	Plus: Plant Additions 12 Months Ended 8/31/18		\$74,878,00
5	Less: Plant Retirements 12 Months Ended 08/31/18	-	(\$22,208,81
6	Net Increase		\$52,669,18
7	D.1. (4. (21.2010)		¢1 574 202 17
8	Balance at August 31, 2018		\$1,574,293,17
9			
0		00/20/10 4/	** *** ***
1		09/30/18 1/	\$1,578,838,36
2		10/31/18 1/	\$1,583,383,56
3		11/30/18 1/	\$1,587,928,75
4		12/31/18 1/	\$1,592,473,95
5		01/31/19 1/	\$1,597,019,14
6		02/28/19 1/	\$1,601,564,34
7		03/31/19 1/	\$1,606,109,53
8		04/30/19 1/	\$1,610,654,73
9		05/31/19 1/	\$1,615,199,92
0		06/30/19 1/	\$1,619,745,12
1		07/31/19 1/	\$1,624,290,31
2		08/31/19 1/	\$1,628,835,51
3			
4	Rate Year Plant in Service - 5 Quarter Average	_	\$1,601,564,34
5		-	
6	1/ Adjustment Detail:		
7	Plant Detail 12 Months Ended 8/31/19		
8	Plant Additions 12 Months Ended 8/31/19		\$77,541,00
9	Plant Retirements 12 Months Ended 8/31/19		(\$22,998,66
0	Net Increase / (Decrease)	-	\$54,542,33
1		=	
	Monthly Increase / (Decrease)		\$4,545,19
42	Monthly Increase / (Decrease)	=	\$4

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- Schedule MAL-6-ELEC Page 4, Line 18(b)
- Schedule MAL-6-ELEC Page 4, Line 18(d)
- Sum of Lines 1-3
- Schedule MAL-6-ELEC Page 1, Line 14(b) Schedule MAL-6-ELEC Page 1, Line 15(b)
- Schedule MAL-6-ELEC Page 1, Line 16(b)
- 10 Sum of Lines 7-9
- Line 4 + Line 10
- 14 Schedule MAL-6-ELEC Page 1, Line 34(b)
- Schedule MAL-6-ELEC Page 1, Line 35(b) 15
- 16 Line 14 + Line 15
- 18 Line 12 + Line 16
- 21 Line 18 + Line 42
- 22-32 Prior Month Balance + Line 42
- Average of Lines 18, 23, 26, 29, and 32
- Schedule MAL-6-ELEC Page 2, Line 6(b) 38
- 39 Schedule MAL-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	_	Distribution Plant in Service
			(a)		(b)
1 2		Balance at August 31, 2019			\$1,628,835,512
3		Balance as of:	09/30/19	1/	\$1,633,339,792
4			10/31/19	1/	\$1,637,844,073
5			11/30/19	1/	\$1,642,348,353
6			12/31/19	1/	\$1,646,852,634
7			01/31/20	1/	\$1,651,356,914
8			02/28/20	1/	\$1,655,861,195
9			03/31/20	1/	\$1,660,365,475
10			04/30/20	1/	\$1,664,869,756
11			05/31/20	1/	\$1,669,374,036
12			06/30/20	1/	\$1,673,878,317
13			07/31/20	1/	\$1,678,382,598
14 15		Balance at August 31, 2020		1/	\$1,682,886,878
16		Rate Year 2 Plant in Service - 5 Quarter Average			\$1,655,861,195
17					
18 19		Balance at August 31, 2020			\$1,682,886,878
20		Balance as of:	09/30/20	2/	\$1,687,391,159
21		Daminee up on	10/31/20	2/	\$1,691,895,439
22			11/30/20	2/	\$1,696,399,720
23			12/31/20	2/	\$1,700,904,000
24			01/31/21	2/	\$1,705,408,281
25			02/28/21	2/	\$1,709,912,561
26			03/31/21	2/	\$1,714,416,842
27			04/30/21	2/	\$1,718,921,122
28			05/31/21	2/	\$1,723,425,403
29			06/30/21	2/	\$1,727,929,683
30			07/31/21	2/	\$1,732,433,964
31		Balance at August 31, 2021		2/	\$1,736,938,244
32 33		Rate Year 3 Plant in Service - 5 Quarter Average			\$1,709,912,561
34		Time Tem 5 Time in Service 5 Quarter Tiverage			ψ1,709,912,001
35	1/	Rate Year 2 ending 08/31/20 Adjustment Detail:			
36		Plant Additions 12 Months Ended 08/31/2020			\$76,843,000
37		Plant Retirements 12 Months Ended 08/31/2020			(\$22,791,634)
38		Net Increase / (Decrease)			\$54,051,366
39					
40					
41		Monthly Increase / (Decrease)			\$4,504,281
42					
43	2/	Rate Year 3 ending 08/31/21 Adjustment Detail:			
44		Plant Additions 12 Months Ended 08/31/2021			\$76,843,000
45		Plant Retirements 12 Months Ended 08/31/2021			(\$22,791,634)
46		Net Increase / (Decrease)			\$54,051,366
47					
48					4.227
49		Monthly Increase / (Decrease)			\$4,504,281
ine No	tes				
1		ge 6, Line 32			

Lin

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

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

			Accumulated
	Description	Period	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		\$52,630,592
11	Less: Net Cost of Removal / (Salvage)		(\$7,689,971)
12	Less: Retirements		(\$22,208,815)
13	Net Increase / (Decrease)		\$22,731,806
14			
15	Balance at August 31, 2018		\$678,758,522
16			
17		09/30/18 1/	\$680,422,702
18		10/31/18 1/	\$682,086,883
19		11/30/18 1/	\$683,751,063
20		12/31/18 1/	\$685,415,244
21		01/31/19 1/	\$687,079,425
22		02/28/19 1/	\$688,743,605
23		03/31/19 1/	\$690,407,786
24		04/30/19 1/	\$692,071,966
25		05/31/19 1/	\$693,736,147
26		06/30/19 1/	\$695,400,328
27		07/31/19 1/	\$697,064,508
28	Balance at August 31, 2019	1/	\$698,728,689
29			
30	Rate Year Accumulated Depreciation - Five Qua	arter Average	\$688,743,605
31			
32	1/ Rate Year Ended 8/31/19 Depreciation Reserve	Detail:	
33	Depreciation Expense		\$51,179,298
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)		\$19,970,167
38			
39	Monthly Increase / (Decrease)		\$1,664,181

Line Notes

- 1 Schedule MAL-6-ELEC Page 1, Line 23(b)
- 3 Schedule MAL-6-ELEC Page 1, Line 24(b) + Schedule MAL-6-ELEC Page 1, Line 25(b)
- 4 Schedule MAL-6-ELEC Page 1, Line 25(b)
- Schedule MAL-6-ELEC Page 1, Line 26(b)
- 6 Sum of Lines 3-5
- Line 1 + Line 6
- 10 Schedule MAL-6-ELEC Page 1, Line 43(b)
- 11 Schedule MAL-6-ELEC Page 1, Line 44(b)
- 12 Schedule MAL-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 MAL-6-ELEC Page 2, Line 16(b)
 34 Schedule MAL-6-ELEC Page 2, Line 17(b)
- 35 Schedule MAL-6-ELEC Page 2, Line 18(b)
- 36 Schedule MAL-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 Accumulated Depreciation Adjustments To Rate Base Rate Year 1 Ending August 31, 2019 through Rate Year 3 Ending August 31, 2021

		Description	Period (a)	Accumulated Depreciation (b)				
1		Balance @ August 31, 2019	(4)	\$698,728,689				
2		D.I. C	00/20/10 1/	#### FEO 50#				
3 4		Balance as of:	09/30/19 1/ 10/31/19 1/	\$700,560,687				
5			11/30/19 1/	\$702,392,685 \$704,224,684				
6			12/31/19 1/					
7			01/31/20 1/					
8			02/28/20 1/					
9			03/31/20 1/					
10			04/30/20 1/ 05/31/20 1/					
11 12			06/30/20 1/					
13			07/31/20 1/					
14		Balance @ August 31, 2020	1/					
15								
16		Rate Year 2 Accumulated Depreciation - 5 Quarter Aver	age	\$709,720,678				
17								
18 19		Balance @ August 31, 2020		\$720,712,668				
20		Balance as of:	09/30/20 2/	\$722,688,604				
21			10/31/20 2/	\$724,664,540				
22			11/30/20 2/					
23			12/31/20 2/					
24			01/31/21 2/	\$730,592,349				
25			02/28/21 2/					
26			03/31/21 2/					
27			04/30/21 2/					
28 29			05/31/21 2/ 06/30/21 2/					
30			07/31/21 2/					
31		Balance @ August 31, 2021	2/					
32				,				
33 34		Rate Year 3 Accumulated Depreciation - 5 Quarter Aver	rage	\$732,568,285				
35	1/	Rate Year 2 Ended 08/31/20 Depreciation Reserve Deta	il:					
36		Depreciation Expense 09/01/19 - 08/31/20		\$52,914,398				
37		Plus: Unrecovered Reserve Adjustment		(\$247,009)				
38		Net Cost of Removal / (Salvage)		(\$7,891,776)				
39 40		Less: Retirements Net Increase / (Decrease)		\$21,983,979				
41		Net increase / (Decrease)		\$21,763,777				
42		Monthly Increase / (Decrease)		\$1,831,998				
43		, , , , , , , , , , , , , , , , , , , ,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
44	2/	Rate Year 3 Ended 08/31/21 Depreciation Reserve Deta	il:					
45		Depreciation Expense 09/01/20 - 08/31/21		\$54,641,653				
46		Plus: Unrecovered Reserve Adjustment		(\$247,009)				
47		Net Cost of Removal / (Salvage)		(\$7,891,776)				
48		Less: Retirements		(\$22,791,634)				
49 50		Net Increase / (Decrease)		\$23,711,235				
51		Monthly Increase / (Decrease)		\$1,975,936				
Line No	tec							
1		ge 8, Line 28						
3	-	ne 1 + Line 42						
4-14		or Month Balance + Line 42						
16	Av	erage of Lines 1, 5, 8, 11, and 14						
18		ne 14						
20		ne 18 + Line 51						
21-31 33		or Month Balance + Line 51 erage of Lines 18, 22, 25, 28, and 31						
36		nedule MAL-6-ELEC Page 2 Line 37(b)						
37		nedule MAL-6-ELEC Page 2 Line 38(b)						
38		nedule MAL-6-ELEC Page 2 Line 39(b)						
39	Sch	nedule MAL-6-ELEC Page 2 Line 40(b)						
40		m of Lines 36-39						
42	Line 40 divided by 12							
45	Schedule MAL-6-ELEC Page 2 Line 58(b)							
46 47		nedule MAL-6-ELEC Page 2 Line 59(b)						
47 48		nedule MAL-6-ELEC Page 2 Line 60(b) nedule MAL-6-ELEC Page 2 Line 61(b)						
48		m of Lines 45-48						
51		ne 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	Materials and Supplies	Prepayments	Loss on Reacquired Debt	Customer Deposits	Unamort Lock	\$550M Unamort Issuance Costs	\$250M Unamort Issuance Costs	\$250M Apr 18 Unamort Issuance Costs
	Description	TCHOU	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 2	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
3	Total Increase/(Decrease)		\$0	(\$83,241)	\$206,918	\$0	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
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
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 12		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
13		12/31/18 01/31/19	\$2,756 \$2,756	\$3,507,550 \$3,500,613	(\$13,795) \$3,449	\$1,425,311 \$1,413,263	\$8,869,697 \$8,879,133	\$1,699,628 \$1,668,817	\$918,255 \$910,099	\$872,315 \$869,275	\$838,417 \$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	\$1,607,195	\$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 31		06/30/20 07/31/20	\$2,756 \$2,756	\$3,382,688 \$3,375,751	\$0 \$0	\$1,208,439 \$1,196,391	\$9,039,537 \$9,048,972	\$1,145,030 \$1,114,219	\$771,448 \$763,292	\$817,605 \$814,566	\$793,899 \$791,426
32		08/31/20	\$2,756	\$3,368,814	\$0 \$0	\$1,184,342	\$9,058,408		\$755,136	\$811,526	\$791,426 \$788,953
33		09/30/20	\$2,756	\$3,361,877	\$0 \$0	\$1,172,294	\$9,058,408	\$1,083,408 \$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 49	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
50 51	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
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 56	Percentage Applicable to IFA		0.00%	35.40%	35.40%	35.40%	0.00%	0.00%	0.00%	0.00%	0.00%
57 58	Less Amount Applicable to IFA		\$0	\$45,625	(\$113,413)	79,246	\$0	\$0	\$0	\$0	\$0
59 60	Total Distribution Only Increase/(Decrease)		\$0	(\$83,241)	\$206,918	(144,581)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
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) | 1(b) | Page 2, Line 10(e) | 1(c) | Page 2, Line 11(e) | 1(d) | Page 2, Line 11(e) | 1(d) | Page 2, Line 12(e) | 1(e) | Page 2, Line 12(e) | 1(f) | Page 2, Line 15(e) | 1(g) | Page 2, Line 15(e) | 1(h) | Page 2, Line 15(e) | 3 | Line 59

- 7-44 Prior Month Balance + Line 61
 46 Average of Lines 8, 11, 14, 17, and 20
 48 Average of Lines 21, 24, 27, 30, and 33
 50 Average of Lines 21, 24, 27, 30, and 33
 51 Average of Lines 21, 25, 38, 41, and 44
 53(b) (e) Adjustment based on average annual change for the prior 3 years
 53(f) Workpaper MAL-3 Page 3, Line 10(a)-(1)
 53(g) Workpaper MAL-3 Page 7, Line 9(c)-20(c) + Page 12 Lines 9(i)-20(i)
 53(g) Workpaper MAL-3 Page 2, Line 10(a)-21(a)
 55 Per Company Books
 57 Line 53 x Line 57
 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

	Five Quarter Average Ending June 30, 2017 thr Accumulated Defero		nding August 31, 2019	Accumulated
	Description	Period or Amount		Deferred Income Tax
	Description	(a)	_	(b)
1	Balance at June 30, 2017			\$184,536,775
2 3 4	Increase/(Decrease) 2 Month Ended		1/	(\$495,767)
5 6	Balance at August 31, 2017			\$184,041,008
7 8	Increase/(Decrease) 12 Month Ended		2/	(\$5,317,244)
9 10	Balance at August 31, 2018			\$178,723,763
11	Balance as of:	09/30/18	3/	\$178,259,339
12		10/31/18	3/	\$177,794,914
13		11/30/18	3/	\$177,330,489
14		12/31/18	3/	\$176,866,064
15		01/31/19	3/	\$176,401,640
16		02/28/19	3/	\$175,937,215
17 18		03/31/19	3/ 3/	\$175,472,790
19		04/30/19 05/31/19	3/	\$175,008,365 \$174,543,941
20		06/30/19	3/	\$174,079,516
21		07/31/19	3/	\$173,615,091
22 23	Balance at August 31, 2019	0//31/17	3/	\$173,150,666
24 25	Rate Year 1 Accumulated Deferred Income Tax - Five Qu	arter Average	-	\$175,937,215
26		Book	Tax	Difference
27		(a)	(b)	(c)
28 29	1/ 2 Months Ending 08/30/17 Depreciation	\$8,602,358	\$9,155,372	\$553,014
30	Income Tax Rate		_	35.00%
31	2 Month Change to Accumulated Deferred Taxes			\$193,555
32 33	Net Operating Loss Utilization			\$0 (\$689,322)
34	Proration Adjustment Net Annual Change		-	(\$495,767)
35			_	(\$425,767)
36 37	2/ 12 Months Ended 08/31/18: Depreciation	\$52,630,592	\$51,582,679	(\$1,047,913)
38	Income Tax Rate	\$32,030,392	331,362,079	35.00%
39	Annual Change to Accumulated Deferred Taxes		-	(\$366,770)
40	Net Operating Loss Utilization			\$0
41	Proration Adjustment			(\$4,950,475)
42	Net Annual Change		_	(\$5,317,244)
43			_	
44	3/ 12 Months Ended 08/31/19:			
45	Depreciation	\$51,179,298	\$49,930,437	(\$1,248,861)
46	Income Tax Rate		_	35.00%
47	Annual Change to Accumulated Deferred Taxes			(\$437,101)
48	Net Operating Loss Utilization			\$0
49 50	Proration Adjustment Net Annual Change		_	(\$5,135,996) (\$5,573,097)
51	Net Filmula Change		=	(\$3,373,077)
52	Monthly Change to Accumulated Deferred Taxes		_	(\$464,425)
Line No	tes			
1	Page 2, Line 20 + Line 21			
3	Line 34(c)			
5	Line 1 + Line 3			
7	Line 42(c)			
9	Line 5 + Line 7			
11	Line 9(b) + Line 52(c)			
12-22 24	Prior Month Balance + Line 52(c)			
	Average of Lines 9, 13, 16, 19, and 22 Schedule MAL-6-ELEC Page 1, Line 24(b) + Schedule MAL-	6 ELEC Dogg 1 Li	no 25/h)	
	Page 14 Line 3(b)	O-ELECT age 1, Li	ne 23(0)	
30	Per Tax Dept			
31	Line 29 x Line 30			
33	Page 13 Line 3			
34	Sum of Lines 31-33			
37(a)	Schedule MAL-6-ELEC Page 1, Line 43(b)			
	Page 14 Line 3(c)			
38	Per Tax Dept			
39	Line 37 x Line 38			
41	Page 13 Line 3(c)			
42	Sum of Lines 39-41			
45(a)				
45(b)	Page 14 Line 3(d)			
46	Per Tax Dept			

Lir

- 45(b) Page 14 Line 3(d) 46 Per Tax Dept 47 Sum of Lines 47-49
- 45(b) Fage 14 Line 3(d)
 46 Per Tax Dept
 47 Sum of Lines 47-49
 49 Page 13, Line 3(d)
 50 Sum of Lines 47-49
 52 Line 50 divided by 12

Accumulated

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

			Devied en			Accumulated
		D :	Period or			Deferred
		Description	Amount			Income Tax
			(a)			(b)
		D 1				#105 026 646
1		Balance at August 31, 2019				\$185,826,646
2		D.I. C	00/20/10		1./	#104.052.coo
3		Balance as of:	09/30/19		1/	\$184,953,600
4			10/31/19		1/	
5			11/30/19		1/	\$183,207,508
6			12/31/19		1/	\$182,334,462
7			01/31/20		1/	\$181,461,416
8			02/29/20		1/	\$180,588,370
9			03/31/20		1/	\$179,715,324
10			04/30/20		1/	\$178,842,278
11			05/31/20		1/	\$177,969,232
12			06/30/20		1/	\$177,096,186
13			07/31/20		1/	\$176,223,140
14		Balance @ August 31, 2020			1/	\$175,350,094
15		,				
16		Rate Year 2 Accumulated Deferred Income Tax - F	ive Quarter Average			\$180,588,370
17						
18		Balance as of:	09/30/19		2/	\$174.764.267
		Balance as of.				\$174,764,267
19			10/31/19		2/	\$174,178,440
20			11/30/19		2/	\$173,592,613
21			12/31/19		2/	\$173,006,787
22			01/31/20		2/	\$172,420,960
23			02/29/20		2/	\$171,835,133
24			03/31/20		2/	\$171,249,306
25			04/30/20		2/	\$170,663,479
26			05/31/20		2/	\$170,077,652
27			06/30/20		2/	\$169,491,826
28			07/31/20		2/	\$168,905,999
29		Balance @ August 31, 2021	**********		2/	\$168,320,172
30		Bulance & Magust 51, 2021			2)	Ψ100,320,172
31		Rate Year 3 Accumulated Deferred Income Tax - F	ive Quarter Average			\$171,835,133
		Rate Teal 3 Accumulated Deferred income Tax - 1	ive Quarter Average			\$171,633,133
32			ъ.,	-		D:00
33			Book	Tax		Difference
34						
			(a)	(b)	•	(c)
35	1/	12 Months Ended 08/31/20:	(a)		•	
35 36	1/	Depreciation		(b) \$38,937,394		(c) (\$13,977,004)
35	1/		(a)			
35 36	1/	Depreciation	(a) \$52,914,398		•	(\$13,977,004)
35 36 37	1/	Depreciation Income Tax Rate	(a) \$52,914,398		•	(\$13,977,004) 35.00%
35 36 37 38	1/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes	(a) \$52,914,398		•	(\$13,977,004) 35.00% (\$4,891,951)
35 36 37 38 39	1/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization	(a) \$52,914,398		•	(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944
35 36 37 38 39 40 41	1/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment	(a) \$52,914,398		•	(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545)
35 36 37 38 39 40 41 42	1/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change	(a) \$52,914,398		•	(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552)
35 36 37 38 39 40 41 42 43	1/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment	(a) \$52,914,398		•	(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545)
35 36 37 38 39 40 41 42 43		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes	(a) \$52,914,398		•	(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552)
35 36 37 38 39 40 41 42 43 44 45	2/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21:	(a) \$52,914,398	\$38,937,394	•	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046)
35 36 37 38 39 40 41 42 43 44 45 46		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation	(a) \$52,914,398			(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046)
35 36 37 38 39 40 41 42 43 44 45 46 47		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate	(a) \$52,914,398 ss \$54,641,653	\$38,937,394		(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35.00%
35 36 37 38 39 40 41 42 43 44 45 46 47 48		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes	(a) \$52,914,398 ss \$54,641,653	\$38,937,394		(\$13,977,004) 35.00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35.00% (\$6,282,823)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization	(a) \$52,914,398 ss \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment	(a) \$52,914,398 ss \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization	(a) \$52,914,398 ss \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment	(a) \$52,914,398 ss \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment	(a) \$52,914,398 es \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51		Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change	(a) \$52,914,398 es \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	2/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Monthly Change to Accumulated Deferred Taxes	(a) \$52,914,398 es \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	2/	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Net Annual Change	(a) \$52,914,398 es \$54,641,653	\$38,937,394		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	2/ Note Pag	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Net Annual Change Monthly Change to Accumulated Deferred Taxes 28 ge 11, Line 22(b)	(a) \$52,914,398 ss \$54,641,653	\$38,937,394 \$36,690,730		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 Line P	2/ Note Paş Lir	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes See 11, Line 22(b) the 1(b) + Line 43(c)	(a) \$52,914,398 \$54,641,653 \$54,641,653 \$68 40 Page 13, Line 3(e) 41 Sum of Lines 38-40	\$38,937,394 \$36,690,730		(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 Line N 1 3 4-14	2/ Note Paş Lir Pri	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Monthly Change to Accumulated Deferred Taxes See 11, Line 22(b) 10 11 Line 22(b) 11 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	(a) \$52,914,398 \$52,914,398 \$\$ \$\$ \$54,641,653 \$\$ \$\$ 40 Page 13, Line 3(e) 41 Sum of Lines 38-40 43 Line 41 divided by	\$38,937,394 \$36,690,730	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 Line N	2/ Paş Lir Pri Av	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Met Annual Change Monthly Change to Accumulated Deferred Taxes 12 Monthly Change to Accumulated Deferred Taxes Met Annual Change Monthly Change to Accumulated Deferred Taxes 13 Monthly Change to Accumulated Deferred Taxes 14 Monthly Change to Accumulated Deferred Taxes 15 Monthly Change to Accumulated Deferred Taxes 16 Monthly Change to Accumulated Deferred Taxes 17 Monthly Change to Accumulated Deferred Taxes 18 Monthly Change to Accumulated Deferred Taxes 19 Monthly Change to Accumulated Deferred Taxes 10 Monthly Change to Accumulated Deferred Taxes 11 Monthly Change to Accumulated Deferred Taxes 12 Monthly Change to Accumulated Deferred Taxes 13 Monthly Change to Accumulated Deferred Taxes 14 Monthly Change to Accumulated Deferred Taxes 15 Monthly Change to Accumulated Deferred Taxes 16 Monthly Change to Accumulated Deferred Taxes 17 Monthly Change to Accumulated Deferred Taxes 18 Monthly Change to Accumul	(a) \$52,914,398 ss \$54,641,653 40 Page 13, Line 3(e) 41 Sum of Lines 38-40 43 Line 41 divided by 46(a) Schedule MAL-6-E	\$38,937,394 \$36,690,730	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 4-14 16 18	2/ Paş Lir Pri Av Lir	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Seg et al., Line 22(b) 18	(a) \$52,914,398 \$52,914,398 \$\$ \$54,641,653 \$\$ \$40 Page 13, Line 3(e) 41 Sum of Lines 38-40 43 Line 41 divided by 46(a) Schedule MAL-6-E 46(b) Page 14, Line 3(f)	\$38,937,394 \$36,690,730	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 Line N 1 3 4-14 16 18 19-29	2/ Paş Lir Pri Av Lir Pri	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 18 ge 11, Line 22(b) 19 11, Line 22(b) 19 12 12 13 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	(a) \$52,914,398 \$52,914,398 \$\$ \$54,641,653 \$\$ \$54,641,653 \$\$ \$54,641,653 \$\$ \$54,641,653 \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$	\$38,937,394 \$36,690,730	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 4-14 16 18 18 19-29 31	2/ Paş Lir Pri Av Lir Pri Av	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes ge 11, Line 22(b) ne 1(b) + Line 43(c) tor Month Balance + Line 43(c) terrage of Lines 1, 5, 8, 11, and 14 ne 14(b) + Line 53(c) terrage of Lines 14, 20, 23, 26, and 29	(a) \$52,914,398 \$52,914,398 \$54,641,653	\$38,937,394 \$36,690,730	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 4-14 16 18 19-29 31 36(a)	2/ Paş Lir Pri Av Lir Pri Av Scl	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Monthly Change to Accumulated Deferred Taxes 13 Monthly Change to Accumulated Deferred Taxes 14 Monthly Change to Accumulated Deferred Taxes 15 Monthly Change to Accumulated Deferred Taxes 16 Monthly Change to Accumulated Deferred Taxes 17 Monthly Change to Accumulated Deferred Taxes 18 Monthly Change to Accumulated Deferred Taxes 19 Monthly Change to Accumulated Deferred Taxes 19 Monthly Change to Accumulated Deferred Taxes 20 Monthly Change to Accumulated Deferred Taxes 21 Monthly Change to Accumulated Deferred Taxes 22 Monthly Change to Accumulated Deferred Taxes 23 Monthly Change to Accumulated Deferred Taxes 24 Monthly Change 25 Monthly Change 26 Monthly Change to Accumulated Deferred Taxes 26 Monthly Change 27 Monthly Change 28 Monthly Change 29 Monthly Change 29 Monthly Change 29 Monthly Change 20 Monthly Change 21 Monthly Change 21 Monthly Change 22 Monthly Change 23 Monthly Change 24 Monthly Change 25 Monthly Change 26 Monthly Change 26 Monthly Change 27 Monthly Change 27 Monthly Change 28 Monthly Change 29 Monthly Change 29 Monthly Change 20 Monthly	(a) \$52,914,398 \$52,914,398 \$8 \$54,641,653 \$1 \$2 \$2 \$40 \$41 \$41 \$42 \$45 \$45 \$45 \$45 \$46 \$45 \$46 \$45 \$46 \$46 \$46 \$46 \$46 \$46 \$46 \$46 \$46 \$46	\$38,937,394 \$36,690,730	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 Line N 1 1 8 19-19-19-19-19-19-19-19-19-19-19-19-19-1	2/ Pag Lir Pri Av Lir Pri Av Scl	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes See 11, Line 22(b) ne 1(b) + Line 43(c) tor Month Balance + Line 43(c) terrage of Lines 1, 5, 8, 11, and 14 ne 14(b) + Line 53(c) tor Month Balance + Line 53(c) terrage of Lines 14, 20, 23, 26, and 29 thedule MAL-6-ELEC Page 2, Line 37(b) ge 14, Line 3(e)	(a) \$52,914,398 \$52,914,398 \$54,641,653 \$54,641,653 \$54,641,653 \$54,641,653 \$54,641,653 \$554	\$38,937,394 \$36,690,730 \$12 LEC Page 2, Lii	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 4-14 16 18 19-29 31 36(a) 37	2/ Paş Lir Pri Av Lir Pri Av Scl Paş	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes ge 11, Line 22(b) ne 1(b) + Line 43(c) for Month Balance + Line 43(c) for Month Balance + Line 53(c)	(a) \$52,914,398 \$52,914,398 \$54,641,653 \$54,641,653 \$54,641,653 \$554,641,653 \$554,641,653 \$554,641,653 \$554,641,653 \$555,655 \$555,655 \$555,914,398 \$555,914,3	\$38,937,394 \$36,690,730 12 LEC Page 2, Lin	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 4-14 16 18 19-29 31 36(a) 36(a) 37 38 37 38 38 39 39 39 39 30 30 30 30 30 30 30 30 30 30 30 30 30	2/ Paş Lir Av Lir Av Scl Paş Per	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes ge 11, Line 22(b) ne 1(b) + Line 43(c) tor Month Balance + Line 43(c) tor Month Balance + Line 43(c) tor Month Balance + Line 53(c) torage of Lines 14, 20, 23, 26, and 29 hedule MAL-6-ELEC Page 2, Line 37(b) ge 14, Line 3(e) to Tax Dept ne 36 x Line 37	(a) \$52,914,398 \$52,914,398 \$54,641,653 \$54,641,653 \$54,641,653 \$54,641,653 \$54,641,653 \$54,641,653 \$55,4641,654 \$55,4641,654 \$55,4641,654 \$55,4641,654 \$55,4641,654 \$55,4	\$38,937,394 \$36,690,730 12 LEC Page 2, Lin	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 4-14 16 18 19-29 31 36(a) 37	2/ Paş Lir Av Lir Av Scl Paş Per	Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes 12 Months Ended 08/31/21: Depreciation Income Tax Rate Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization Proration Adjustment Net Annual Change Monthly Change to Accumulated Deferred Taxes ge 11, Line 22(b) ne 1(b) + Line 43(c) for Month Balance + Line 43(c) for Month Balance + Line 53(c)	(a) \$52,914,398 \$52,914,398 \$54,641,653 \$54,641,653 \$54,641,653 \$554,641,653 \$554,641,653 \$554,641,653 \$554,641,653 \$555,655 \$555,655 \$555,914,398 \$555,914,3	\$38,937,394 \$36,690,730 12 LEC Page 2, Lin	ne 5	(\$13,977,004) 35,00% (\$4,891,951) \$4,179,944 (\$9,764,545) (\$10,476,552) (\$873,046) (\$17,950,923) 35,00% (\$6,282,823) \$16,341,123 (\$17,088,222) (\$7,029,922)

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

	Description			2 Months Ending August 31, 2017	12 Months Ending August 31, 2018	Rate Year 1 Ending August 31, 2019	Rate Year 2 Ending August 31, 2020	Rate Year 3 Ending August 31, 2021
	•			(a)	(b)	(c)	(d)	(e)
1 2	Proration Adjustment			(\$689,322)	(\$4,950,475)	(\$5,135,996)	(\$9,764,545)	(\$17,088,222)
3	Total			(\$689,322)	(\$4,950,475)	(\$5,135,996)	(\$9,764,545)	(\$17,088,222)
4 5								
6	NOTE: Proration is not applicable to actual ADIT							
7								
8								
10								
11								
12 13	Deferred Tax Subject to Proration							
14	Book Depreciation			\$8,602,358	\$52,630,592	\$51,179,298	\$52,914,398	\$54,641,653
15	Bonus Depreciation			(\$4,778,726)	(\$24,891,886)	(\$19,866,468)	(\$5,902,951)	
16	Remaining MACRS Tax Depreciation			(\$179,202)	(\$1,565,636)	(\$4,158,912)	(\$7,329,174)	(\$10,985,461)
17 18	Cumulative Book / Tax Timer			\$3,644,431	\$26,173,070	\$27,153,917	\$39,682,273	\$43,656,192
19	Effective Tax Rate			35%	35%	35%	35%	35%
20	Deferred Tax Reserve			\$1,275,551	\$9,160,575	\$9,503,871	\$13,888,795	\$15,279,667
21 22	Net Operating Loss Utilization							
23	ret operating 1055 Ctilization							
24	Net Operating Loss Utilization						\$11,942,698	\$46,688,922
25 26	Effective Tax Rate Deferred Tax Reserve					35% \$0	35% \$4,179,944	35% \$16,341,123
27	Deletted Tax Reserve					30	\$4,179,944	\$10,541,125
28	Total Accumulated Deferred Income Taxes Subject to F	roration		\$1,275,551	\$9,160,575	\$9,503,871	\$18,068,740	\$31,620,790
29		Number of Days	Duomotion					
30		Number of Days in Month	Proration Percentage					
31		(a)	(b)					
32	Proration Calculation							** ***
33 34	September October	30 31	92% 83%	\$97,559 \$88,531	\$700,638 \$635,802	\$726,894 \$659,629	\$1,381,970 \$1,254,086	\$2,418,485 \$2,194,685
35	November	30	75%	\$79,795	\$573,059	\$594,534	\$1,130,328	\$1,978,104
36	December	31	67%	\$70,767	\$508,224	\$527,270	\$1,002,444	\$1,754,304
37 38	January February	31 28	58% 50%	\$61,739 \$53,585	\$443,389 \$384,828	\$460,005 \$399,249	\$874,560 \$759,052	\$1,530,504 \$1,328,362
39	March	28 31	42%	\$33,383 \$44,557	\$384,828 \$319,993	\$399,249 \$331,985	\$631,168	\$1,328,362 \$1,104,562
40	April	30	34%	\$35,820	\$257,249	\$266,890	\$507,410	\$887,981
41	May	31	25%	\$26,792	\$192,414	\$199,625	\$379,526	\$664,181
42 43	June July	30 31	17% 8%	\$18,056 \$9,028	\$129,670 \$64,835	\$134,530 \$67,265	\$255,768 \$127,884	\$447,600 \$223,800
44	August	31	0%	\$9,028	\$04,833	\$07,203	\$127,884	\$223,800
45	Total			\$586,229	\$4,210,100	\$4,367,875	\$8,304,195	\$14,532,569
46 47	Defend Too Without December			61 275 551	60 100 575	60 502 071	£19.069.740	£21 620 700
48	Deferred Tax Without Proration Proration Adjustment			\$1,275,551 (\$689,322)	\$9,160,575 (\$4,950,475)	\$9,503,871 (\$5,135,996)	\$18,068,740 (\$9,764,545)	\$31,620,790 (\$17,088,222)
				(++++)	(+ 1,-1-1, 1.1-)	(44,144,777)	(+-,,)	(+,,
	T							
Line I	Line 48(b)		18 5	Sum of Lines 14-16				
	Page 11, Line 29(a)			Per Tax Dept				
	Page 11, Line 37(a)			Line 18 x Line 19				
	Page 11, Line 45(a) Page 12, Line 36(a)			Page 12, Line 39(c) divided l Page 12, Line 49(c) divided l				
	Page 12, Line 46(a)			Per Tax Dept	Jy 3370			
	Page 15, Line 1(c)			Line 20 + Line 26				
	Page 15, Line 4(c)			Line 28 x Percent in Col B				
	Page 15, Line 7(c) Page 15, Line 10(c)			Sum of Lines 33-44 Line 28				
	Page 15, Line 13(c)			Line 45 - Line 47				
	Page 15, Line 2(d)							
	Page 15, Line 2(e) + Line 5(e)							
	Page 15, Line 2(f) + Line 5(f) + Line 8(f) Page 15, Line 2(g) + Line 5(g) + Line 8(g) + Line 11(g)						
	Page 15, Line $2(g)$ + Line $3(g)$ + Line $3(g)$ + Line $11(g)$ Page 15, Line $2(h)$ + Line $5(h)$ + Line $8(h)$ + Line $11(h)$							

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)
Narragansett Electric Tax Depreciation of Embedded Plant	\$30,311,226	\$9,155,372	\$51,582,679	\$49,930,437	\$38,937,394	\$36,690,730
3 Total	\$30,311,226	\$9,155,372	\$51,582,679	\$49,930,437	\$38,937,394	\$36,690,730

- Line Notes
 1(a) Per Tax Dept
 1(b) Page 15, Line 16(d)
 1(c) Page 15, Line 16(e)
 1(d) Page 15, Line 16(f)
 1(e) Page 15, Line 16(g)
 1(f) Page 15, Line 16(h)

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

					Total Tax Depreciation and Repairs Deduction				
	Narragansett	Capital	Capital Repairs		2 Months Ending	12 Months Ending	Rate Year 1 Ending	Rate Year 2 Ending	Rate Year 2 Ending
	Electric Company	Additions	Current Deduct	Yr 1 Bonus	August 31, 2017	August 31, 2018	August 31, 2019	August 31, 2020	August 31, 2021
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$12,473,833	\$2,916,382	\$4,778,726	\$7,695,108				
2	MACRS 2 Months Ending August 31, 2017				\$179,202	\$344,976	\$319,076	\$295,182	\$273,009
3	Cost of Removal Test 2 Months Ending August 31,2017				\$1,281,063				
4	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$74,878,000	\$17,435,187	\$24,891,886		\$42,327,072			
5	MACRS 12 Months Ending August 31, 2018					\$1,220,660	\$2,349,851	\$2,173,425	\$2,010,671
6	Cost of Removal Test 2 Months Ending August 31,2018					\$7,689,971			
7	Capital Repairs/Bonus 12 Months Ending August 31, 2019	\$77,541,000	\$17,941,595	\$19,866,468			\$37,808,064		
8	MACRS 12 Months Ending August 31, 2019						\$1,489,985	\$2,868,321	\$2,652,968
9	Cost of Removal Test 2 Months Ending August 31,2019						\$7,963,461		
10	Capital Repairs/Bonus 12 Months Ending August 31, 2020	\$76,843,000	\$17,813,493	\$5,902,951				\$23,716,444	
11	MACRS 12 Months Ending August 31, 2020							\$1,992,246	\$3,835,206
12	Cost of Removal Test 2 Months Ending August 31,2020							\$7,891,776	
13	Capital Repairs/Bonus 12 Months Ending August 31, 2021	\$76,843,000	\$17,813,493	\$0					\$17,813,493
14	MACRS 12 Months Ending August 31, 2021								\$2,213,607
15	Cost of Removal Test 2 Months Ending August 31,2021								\$7,891,776
16	Total	\$318,578,833	\$73,920,150	\$55,440,030	\$9,155,372	\$51,582,679	\$49,930,437	\$38,937,394	\$36,690,730

Line Note

Line	Note		
1(a)	Page 16, Line 1(a)	7(a)	Page 18, Line 1(a)
	Page 16, Line 5(a)		Page 18, Line 5(a)
	Page 16, Line 16(a)		Page 18, Line 16(a)
1(d)	Sum of Line 1(b) & Line 1(c)	7(f)	Line 7(b) + 7(c)
2(d)	Page 16, Line 24(a)	8(f)	Page 18, Line 25(a)
	Page 16, Line 24(b)		Page 18, Line 25(b)
2(f)	Page 16, Line 24(c)	8(h)	Page 18, Line 25(c)
	Page 16, Line 24(d)		Page 18, Line 27(a)
2(h)	Page 16, Line 24(e)	10(a)	Page 19, Line 1(a)
	Page 16, Line 26(a)		Page 19, Line 5(a)
	Page 17, Line 1(a)		Page 19, Line 16(a)
	Page 17. Line 5(a)	10(g)	Line $10(b) + 10(c)$
4(c)	Page 17. Line 16(a)	11(g)	Page 19, Line 25(a)
	Line 4(b) + Line 4(c)		Page 19, Line 25(b)
5(e)	Page 17, Line 24(a)	12(g)	Page 19, Line 27(a)
	Page 17, Line 24(b)		Page 20, Line 1(a)
5(g)	Page 17, Line 24(c)	13(b)	Page 20, Line 5(a)
	Page 17, Line 24(d)		Page 20, Line 16(a)
6(e)	Page 17, Line 26(a)		Line 13(b) + Line 13(c)
		15(h)	Page 20, Line 27(a)

		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)
	Capital Repairs Deduction						
1	Plant Additions	Page 6, Line 7	\$12,473,833				
2							
3	Plant Eligible tfor Capital Repairs Deduction		\$12,473,833				
4	Capital Repairs Deduction Rate	Per Tax Department	23.38%				
5	Capital Repairs Deduction	Line 3 * Line 4	\$2,916,382				
6							
7	Bonus Depreciation						
8	Plant Additions	Line 1	\$12,473,833				
9	Less Capital Repairs Deduction	Line 5	\$2,916,382				
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	100.00%				
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$9,557,451				
13	Bonus Depreciation Rate	Per Tax Department	50.00%				
14							
15							
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$4,778,726				
17							
18	Remaining Tax Depreciation						
19	Plant Additions	Line 1	\$12,473,833				
20	Less Capital Repairs Deduction	Line 5	(\$2,916,382)				
21	Less Bonus Depreciation	Line 14	(\$4,778,726)				
22	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	\$4,778,726
23	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%	6.177%	5.713%
24	Remaining Tax Depreciation	Line 20 * Line 21	\$179,202	\$344,976	\$319,076	\$295,182	\$273,009
25							
26	Cost of Removal	Schedule MAL-6-ELEC Page 1, Line 25(b)	\$1,281,063				
27			00.4##.677			0004 :	0000 577
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	\$9,155,372	\$344,976	\$319,076	\$295,182	\$273,009

		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)
	Capital Repairs Deduction					
1	Plant Additions	Page 6, Line 14	\$74,878,000			
2						
3	Plant Eligible tfor Capital Repairs Deduction		\$74,878,000			
4	Capital Repairs Deduction Rate	Per Tax Department	23.28%			
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,435,187			
6						
7	Bonus Depreciation					
8	Plant Additions	Line 1	\$74,878,000			
9	Less Capital Repairs Deduction	Line 5	\$17,435,187			
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$57,442,813			
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%			
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$57,442,813			
13	Bonus Depreciation Rate	4 months 2017 @ 50% (50%*4/12)	16.67%			
14		8 months 2018 @ 40%	26.67%			
15		Sum of Lines 13 + 14	43.33%			
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$24,891,886			
17						
18	Remaining Tax Depreciation					
19	Plant Additions	Line 1	\$74,878,000			
20	Less Capital Repairs Deduction	Line 5	(\$17,435,187)			
21	Less Bonus Depreciation		(\$24,891,886)			
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$32,550,928	\$32,550,928	\$32,550,928	\$32,550,928
23	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%	6.177%
24	Remaining Tax Depreciation	Line 11 * Line 12	\$1,220,660	\$2,349,851	\$2,173,425	\$2,010,671
25						
26	Cost of Removal	Schedule MAL-6-ELEC Page 1, Line 44(b)	\$7,689,971			
27						
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	\$51,237,703	\$2,349,851	\$2,173,425	\$2,010,671
			·	·	· · · · · · · · · · · · · · · · · · ·	·

Capital Repairs Deduction 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 Bonus Depreciation	
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	
Per Tax Department 100.00%	
12 Plant Eligible for Bonus Depreciation Line 10 * Line 11 \$59,599,405	
13 Bonus Depreciation Rate 4 months 2018 @ 40% (40% *4/12) 13.33%	
14 8 months 2019 @ 30% (30% *8/12)	
15 Sum of Lines 13 + 14 33.33%	
16 Total Bonus Depreciation Rate Line 12 * Line 13 \$19,866,468	
17	
18	
19 Remaining Tax Depreciation	
20 Plant Additions Line 1 \$77,541,000	
21 Less Capital Repairs Deduction Line 5 (\$17,941,595)	
22 Less Bonus Depreciation Line 14 (\$19,866,468)	
23 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation Line 8 - Line 9 \$39,732,936 \$39,732,936	\$39,732,936
24 20 YR MACRS Tax Depreciation Rates 3.750% 7.219%	6.677%
25 Remaining Tax Depreciation Line 11 * Line 12 \$1,489,985 \$2,868,321	\$2,652,968
26	
27 Cost of Removal Schedule MAL-6-ELEC Page 2, Line 18(b) \$7,963,461	
28	
29 Total Tax Depreciation and Repairs Deduction Line 5 + Line 13 + Line 15 \$47,261,509 \$2,868,321	\$2,652,968

		Reference	Rate Year 2 Ending August 31, 2020 (a)	Rate Year 2 Ending August 31, 2021 (b)
	Capital Repairs Deduction			
1	Plant Additions	Page 7, Line 36	\$76,843,000	
2				
3	Plant Eligible for Capital Repairs Deduction		\$76,843,000	
4	Capital Repairs Deduction Rate	Per Tax Department	23.18%	
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,813,493	
6				
7	Bonus Depreciation			
8	Plant Additions	Line 1	\$76,843,000	
9	Less Capital Repairs Deduction	Line 5	\$17,813,493	
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$59,029,507	
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$59,029,507	
13	Bonus Depreciation Rate	4 months 2019 @ 30% (30%*4/12)	10.00%	
14		8 months 2020 @ 00% (00%*8/12)	0.00%	
15		Sum of Lines 13 + 14	10.00%	
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$5,902,951	
17				
18				
19	Remaining Tax Depreciation			
20	Plant Additions	Line 1	\$76,843,000	
21	Less Capital Repairs Deduction	Line 5	(\$17,813,493)	
22	Less Bonus Depreciation	Line 14	(\$5,902,951)	
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$53,126,556	\$53,126,556
24	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
25	Remaining Tax Depreciation	Line 11 * Line 12	\$1,992,246	\$3,835,206
26				
27	Cost of Removal	Schedule MAL-6-ELEC Page 2, Line 39(b)	\$7,891,776	
28		-		
29	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$33,600,466	\$3,835,206

		Reference	Rate Year 2 Ending August 31, 2021 (a)
	Capital Repairs Deduction		
1	Plant Additions	Page 7, Line 44	\$76,843,000
2			
3	Plant Eligible for Capital Repairs Deduction		\$76,843,000
4	Capital Repairs Deduction Rate	Per Tax Department	23.18%
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,813,493
6			
7	Bonus Depreciation		
8	Plant Additions	Line 1	\$76,843,000
9	Less Capital Repairs Deduction	Line 5	\$17,813,493
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$59,029,507
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$59,029,507
13	Bonus Depreciation Rate		0.00%
14			
15			
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17			
18			
19	Remaining Tax Depreciation		
20	Plant Additions	Line 1	\$76,843,000
21	Less Capital Repairs Deduction	Line 5	(\$17,813,493)
22	Less Bonus Depreciation	Line 14	\$0
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$59,029,507
24	20 YR MACRS Tax Depreciation Rates		3.750%
25	Remaining Tax Depreciation	Line 11 * Line 12	\$2,213,607
26			*= 00.4 == :
27	Cost of Removal	Schedule MAL-6-ELEC Page 2, Line 60(b)	\$7,891,776
28	mulm by the transfer	**	
29	Total Tax Depreciation and Repairs Deduction	Line $5 + \text{Line } 13 + \text{Line } 15$	\$27,918,876

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-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	Adjustments	Rate Year 1 Ending August 31, 2019	Data Year 1 Ending August 31, 2020	Data Year 2 Ending August 31, 2021
	•	(a)	(b)	(c)	(d)	(e)
1	Gas Plant In Service	\$1,092,141,316	\$221,952,230	\$1,314,093,545	\$1,422,466,135	\$1,529,197,802
2	Normalizing Adjustment: Smallworld GIS ¹	\$3,996,550	\$0	\$3,996,550	\$3,996,550	\$3,996,550
3	Gas Plant In Service	\$1,096,137,866	\$221,952,230	\$1,318,090,095	\$1,426,462,685	\$1,533,194,352
4	ous I am m service	\$1,000,107,000	0221,702,200	ψ1,510,070,075	91,120,102,000	01,000,171,002
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	\$37,465,482	\$427,373,349	\$456,298,531	\$488,872,715
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	\$37,465,482	\$430,361,294	\$459,712,661	\$492,713,029
10						
11	Less: Contribution in Aid of Construction	\$38	(\$984)	(\$946)	(\$2,250)	(\$3,622)
12		·	<u> </u>		<u> </u>	·
13	Net Plant	\$753,025,429	\$178,917,689	\$931,943,118	\$1,012,196,503	\$1,087,224,814
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	(\$1,576,879)	\$7,397,337	\$7,397,337	\$7,397,337
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 24	Unamortized Issuance Costs \$200M Unamortized Issuance Costs \$250M	\$274,996	(\$23,064)	\$251,932	\$241,287	\$230,642
		\$0	\$2,302,437	\$2,302,437	\$2,279,062	\$2,255,687
25 26	Unamortized Issuance Costs Mortgage Bonds Total Additions	\$103,899 \$15,655,704	(\$49,670) (\$1,652,875)	\$54,229 \$14,002,829	\$31,304 \$13,295,005	\$8,379 \$12,581,051
27	Total Additions	\$15,055,704	(\$1,032,873)	\$14,002,829	\$13,293,003	\$12,361,031
28	Deductions:					
29	Accumulated Deferred FIT	\$111,588,901	\$40,799,329	\$152,388,230	\$167,415,942	\$180,699,501
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	\$36,331,554	\$172,518,463	\$185,200,824	\$195,781,452
33			400,000,000		,,	
34	Rate Base	\$632,494,225	\$140,933,260	\$773,427,484	\$840,290,685	\$904,024,414
35						
36	Total Rate Base			\$773,427,484	\$840,290,685	\$904,024,414
	¹ Gas Information System					

Column Notes

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

Line Notes 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) 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 Schedule MAL-5-GAS Page 1 of 1 Column Notes (e) 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) 8(e) 8(d) plus Schedule MAL-5-GAS Page 1 of 1 Column Notes (e) 11(c) Page 8 of 23 Line 47 Column (b) 23(d) Page 8 of 23 Line 48 Column (j) 23(e) Page 8 of 23 Line 49 Column (j) 11(d) Page 8 of 23 Line 48 Column (b) 11(e) Page 8 of 23 Line 49 Column (b) 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) 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) 25(c) Page 8 of 23 Line 47 Column (l) 25(d) Page 8 of 23 Line 48 Column (l) 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) 25(e) Page 8 of 23 Line 49 Column (I) 29(c) Page 11 of 23 Line 24 Column (c) 29(d) Page 12 of 23 Line 16 Column (c) 18(c) Page 8 of 23 Line 47 Column (e) 18(d) Page 8 of 23 Line 48 Column (e) 29(e) Page 12 of 23 Line 31 Column (c) 30(c) Page 9 of 23 Line 24 Column (c) 18(e) Page 8 of 23 Line 49 Column (e) 30(d) Page 10 of 23 Line 15 Column (c) 19(c) Cash Working Capital Page 1 of 25 Line 15 Column CWC Dollars 20(c) Page 8 of 23 Line 47 Column (g) 30(e) Page 10 of 23 Line 31 Column (c) 31(c) Page 8 of 23 Line 47 Column (f) 20(d) Page 8 of 23 Line 48 Column (g) 20(e) Page 8 of 23 Line 49 Column (g) 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

Part Description					Quarter Ending			
(a) (b) (c) (d) (e) (f) (f) (f) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f			June	September	December	March	June	Five Quarter
Gas Plant In Service S1,064,548,669 S1,082,547,975 S1,092,122,373 S1,103,935,113 S1,117,552,449 I/ S1,090,550		Description	2016	2016	2016	2017	2017	Average
Normalizing Adjustment: Smallworld GIS S0			(a)	(b)	(c)	(d)	(e)	(f)
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 \$1,082,547,975 \$1,092,122,373 \$1,113,926,487 \$1,127,543,823 \$1,096,137,866 \$1,096,137,86			\$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
Construction Work in Progress \$45,838,370 \$51,024,819 \$59,381,840 \$49,279,243 \$43,392,799 \$49,783,414 \$67,874 \$194,265,448 \$188,551,414 \$17,623,487 \$189,907,868 \$17,221,121 \$17,416,589	2	Normalizing Adjustment: Smallworld GIS	\$0		\$0	\$9,991,374	\$9,991,374	\$3,996,550
Construction Work in Progress	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
Cash Morking Capital Cash Morking Capital Cash Morking Cash Mork	4							
Case Accumulated Depreciation \$394,425,115 \$394,671,874 \$394,265,448 \$388,533,414 \$337,623,487 \$389,907.868 \$100		Construction Work In Progress	\$45,838,370	\$51,024,819	\$59,381,840	\$49,279,243	\$43,392,799	\$49,783,414
Normalizing Adjustment: Smallworld GIS S0 S0 S7,523,135 S7,416,589 S2,987,945								
Test Year Adjusted Accumulated Depreciation \$394,425,115 \$394,671,874 \$394,265,448 \$396,076,549 \$385,040,076 \$392,895,813			\$394,425,115	\$394,671,874	\$394,265,448			\$389,907,868
Less: Contribution in Aid of Construction \$38								
Less: Contribution in Aid of Construction \$38 \$3		Test Year Adjusted Accumulated Depreciation	\$394,425,115	\$394,671,874	\$394,265,448	\$396,076,549	\$385,040,076	\$392,895,813
Net Plant \$715,961,886 \$738,900,882 \$757,238,727 \$767,129,143 \$785,896,508 \$753,025,429 \$757,025,429 \$757,025,025,429 \$757,025,025,025,025 \$753,025,429 \$757,025,025,025 \$753,025,429 \$757,025,025,025 \$753,025,429 \$757,025,025,025 \$753,025,429 \$757,025,025,025,025 \$753,025,429 \$757,025,025,025,025 \$753,025,429 \$757,025,025,025,025,025 \$753,025,429 \$757,025,025,025,025,025,025,025,025,025,025								
Net Plant		Less: Contribution in Aid of Construction	\$38	\$38	\$38	\$38	\$38	\$38
Additions:								
Additions:		Net Plant	\$715,961,886	\$738,900,882	\$757,238,727	\$767,129,143	\$785,896,508	\$753,025,429
Materials and Supplies								
Prepaid Expenses, Excluding Taxes								
Deferred Debits								
Cash Working Capital								
Unamortized Interest Lock expense \$550M \$1,149,000 \$1,108,526 \$1,068,051 \$1,027,577 \$987,102 \$1,068,051 \$1 unamortized Issuance Costs \$300M \$415,258 \$410,879 \$406,500 \$402,121 \$397,742 \$406,500 \$220 \$210 \$2397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$397,742 \$406,500 \$402,121 \$402,2335 \$402,496 \$4								
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 \$2200M \$280,318 \$277,657 \$274,996 \$272,335 \$269,674 \$827,996 24 Unamortized Issuance Costs \$250M \$0								
Variable								
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 \$0								
Unamortized Issuance Costs \$250M								
Variable								
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 \$22,928,782 \$22,610,421 \$22,292,061 \$21,912,516 \$21,532,971 \$22,255,350 \$22 Customer Deposits \$1,912,168 \$3,005,416 \$2,524,800 \$23,394,88 \$1,912,168 \$23,342,658 \$33 Total Deductions \$118,326,517 \$116,642,288 \$153,161,246 \$146,434,367 \$146,370,127 \$136,186,909 \$35 Rate Base \$614,322,232 \$638,635,166 \$620,143,156 \$635,771,804 \$653,598,765 \$632,494,225 \$38 \$39 \$20,000 \$40,00								
Deductions: Part								
28 Deductions: 9 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 Rate Base \$614,322,232 \$638,635,166 \$620,143,156 \$635,771,804 \$653,598,765 \$632,494,225 36 Total Rate Base \$1/ Utility Plant \$1,123,631,722 \$632,494,225 38 According to the properties of the properti		Total Additions	\$16,686,863	\$16,376,572	\$16,065,675	\$15,077,027	\$14,072,384	\$15,655,704
29 Accumulated Deferred FIT \$93,485,567 \$91,026,451 \$128,345,105 \$122,162,393 \$122,924,988 \$111,588,901 \$100 Harmless \$22,928,782 \$22,610,421 \$22,292,061 \$21,912,516 \$21,532,971 \$22,255,350 \$100 Hold Harmless \$1,912,168 \$3,005,416 \$25,240,800 \$23,394,588 \$1,912,168 \$23,342,658 \$100 Hold Harmless \$1,912,168 \$3,005,416 \$25,240,800 \$23,394,588 \$1,912,168 \$23,342,658 \$100 Hold Harmless \$118,326,517 \$116,642,288 \$153,161,246 \$146,343,67 \$146,370,127 \$136,186,909 \$150 Hold Harmless \$1,000 Hold		D. L. C						
Hold Harmless \$22,928,782 \$22,610,421 \$22,292,061 \$21,912,516 \$21,532,971 \$22,255,350 2			002 405 567	601.026.451	6120 245 105	6122 172 202	6122 024 000	6111 500 001
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 Rate Base \$614,322,232 \$638,635,166 \$620,143,156 \$635,771,804 \$653,598,765 \$632,494,225 36 Total Rate Base \$632,494,225 \$632,494,225 \$632,494,225 \$632,494,225 38 1/ Utility Plant \$1,123,631,722 \$632,494,225 40 Asset Retirement Obligation (ARO) \$6,079,273) \$632,494,225								
33 Total Deductions \$118,326,517 \$116,642,288 \$153,161,246 \$146,434,367 \$146,370,127 \$136,186,909 34								
34 Rate Base \$614,322,232 \$638,635,166 \$620,143,156 \$635,771,804 \$653,598,765 \$632,494,225 36 Total Rate Base \$632,494,225 \$632,494,225 38 Utility Plant \$1,123,631,722 40 Asset Retirement Obligation (ARO) \$6,079,273)								
35 Rate Base \$614,322,232 \$638,635,166 \$620,143,156 \$635,771,804 \$653,598,765 \$632,494,225 36 Total Rate Base \$632,494,225 \$632,494,225 \$632,494,225 38 I/ Utility Plant \$1,123,631,722 40 Asset Retirement Obligation (ARO) \$6,079,273		Total Deductions	\$110,320,317	\$110,042,200	\$133,101,240	3140,434,307	\$140,370,127	\$130,180,909
36 Total Rate Base \$632,494,225 38 Utility Plant \$1,123,631,722 40 Asset Retirement Obligation (ARO) (\$6,079,273)		Pata Rasa	\$614 222 222	\$638 635 166	\$620 143 156	\$635 771 804	\$653 508 765	\$632.494.225
37 Total Rate Base \$632,494,225 38 1/ Utility Plant \$1,123,631,722 40 Asset Retirement Obligation (ARO) (\$6,079,273)		Rate Base	3014,322,232	\$030,033,100	3020,143,130	3033,771,804	3033,378,703	3032,494,223
38 39 1/ Utility Plant \$1,123,631,722 40 Asset Retirement Obligation (ARO) (\$6,079,273)		Total Pata Rasa						\$622.404.225
39 1/ Utility Plant \$1,123,631,722 40 Asset Retirement Obligation (ARO) (\$6,079,273)		Total Nate Dase						3032,494,223
40 Asset Retirement Obligation (ARO) (\$6,079,273)								
				1/	-		\$1,123,631,722	
41 Net Utility Plant \$1,117,552,449						gation (ARO)		
	41				Net Utility Plant		\$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

| Line Notes | 22(e) Workpaper MAL-3 Page 14 of 27 Line 27 Column (i) page 201 Line 11 Column (d) | 23(a) Workpaper MAL-3 Page 19 of 27 Line 26 Column (f) | 23(a) Workpaper MAL-3 Page 19 of 27 Line 26 Column (f) | 23(b) Workpaper MAL-3 Page 19 of 27 Line 26 Column (f) | 23(b) Workpaper MAL-3 Page 19 of 27 Line 29 Column (f) | 23(c) Workpaper MAL-3 Page 19 of 27 Line 32 Column (f) | 23(d) Workpaper MAL-3 Page 19 of 27 Line 32 Column (f) | 23(d) Workpaper MAL-3 Page 19 of 27 Line 32 Column (f) | 23(d) Workpaper MAL-3 Page 19 of 27 Line 35 Column (g) | 23(d) Workpaper MAL-3 Page 19 of 27 Line 35 Column (g) | 25(a) Workpaper MAL-3 Page 27 of 27 Line 36 Column (g) | 25(a) Workpaper MAL-3 Page 27 of 27 Line 36 Column (g) | 25(b) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 20(c) Workpaper MAL-3 Page 5 of 27 Line 15 Column (f) | 25(c) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 20(d) Workpaper MAL-3 Page 5 of 27 Line 15 Column (f) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 20(d) Workpaper MAL-3 Page 5 of 27 Line 15 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workpaper MAL-3 Page 27 of 27 Line 37 Column (g) | 25(d) Workp 25(d) Workpaper MAL-3 Page 27 of 27 Line 40 Column (j)
25(e) Workpaper MAL-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)
30(e) Page 21 of 23 Line 5 Column (e)
30(e) Page 21 of 23 Line 5 Column (e) 20(e) Workpaper MAL-3 Page 5 of 27 Line 5 Column (l) 21(a) Workpaper MAL-3 Page 9 of 27 Line 27 Column (b)

21(b) Workpaper MAL-3 Page 9 of 27 Line 30 Column (b) 21(c) Workpaper MAL-3 Page 9 of 27 Line 30 Column (b) 21(d) Workpaper MAL-3 Page 9 of 27 Line 36 Column (b) 21(e) Workpaper MAL-3 Page 9 of 27 Line 27 Column (c)

22(a) Workpaper MAL-3 Page 14 of 27 Line 27 Column (h) 22(b) Workpaper MAL-3 Page 14 of 27 Line 30 Column (h) 22(c) Workpaper MAL-3 Page 14 of 27 Line 33 Column (h) 22(d) Workpaper MAL-3 Page 14 of 27 Line 36 Column (h)

page 201 Line 8 Column (d) Schedule MAL-6-GAS 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 2	Balance at June 30, 2017			\$1,127,543,823
3	Subsequent 2 months			
4	Plus: Added Plant 2 Months Ended 08/31/2017			\$19,912,866
5	Less: Retired Plant 2 Months Ended 08/31/2017			(\$1,368,014)
6 7	Depreciable Utility Plant 08/31/17			\$18,544,852
8 9	Balance at August 31, 2017			\$1,146,088,675
10	Activity prior to Rate Year 1			
11	Plus: Plant Additions 12 Months Ended 08/31/2018	8		\$121,128,540
12	Less: Plant Retirements 12 Months Ended 08/31/20		1/	(\$8,321,531)
13	Net Increase / (Decrease)		•	\$112,807,010
14 15	Balance at August 31, 2018			\$1,258,895,685
16				
17	Balance as of:	09/30/18	2/	\$1,268,095,328
18		10/31/18	2/	\$1,277,294,972
19		11/30/18	2/	\$1,286,494,615
20		12/31/18	2/	\$1,295,694,259
21		01/31/19	2/	\$1,304,893,902
22		02/28/19	2/	\$1,314,093,545
23		03/31/19	2/	\$1,323,293,189
24		04/30/19	2/	\$1,332,492,832
25		05/31/19	2/	\$1,341,692,476
26		06/30/19	2/	\$1,350,892,119
27	D.1	07/31/19	2/	\$1,360,091,763
28 29	Balance at August 31, 2019		2/	\$1,369,291,406
30	Rate Year Plant in Service - 5 Quarter Average		-	\$1,314,093,545
31	ζ ζ		=	
	3 year average retirement over plant addition in ser	vice FY 15 ~ F	Y17	
33 34 2/	Rate Year 1 ending 08/31/19 Adjustment Detail:			
35	Plant Additions 12 Months Ended 08/31/2019			\$118,539,376
36	Plant Retirements 12 Months Ended 08/31/2019)		(\$8,143,655)
37	Net Increase / (Decrease)	,	-	\$110,395,721
38	The mercuse / (Decreuse)		=	ψ110,373,721
39	Monthly Increase / (Decrease)		=	\$9,199,643
Line No	tes			
1(b)	Page 2 of 23 Line 1 Column (e)			
4(b)	Schedule MAL-6-GAS Page 1 of 5 Line 13 Colum	n (a)		
5(b)	Schedule MAL-6-GAS Page 1 of 5 Line 14 Colum	· /		
11(b)	Schedule MAL-6-GAS Page 1 of 5 Line 32 Colum			
12(b)	Schedule MAL-6-GAS Page 1 of 5 Line 33 Colum			
35(b)	Schedule MAL-6-GAS Page 2 of 5 Line 6 Column	· /		
36(b)	Schedule MAL-6-GAS Page 2 of 5 Line 7 Column			
	-	•		

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 in Service
		(a)		(b)
1 2	Balance at August 31, 2019			\$1,369,291,406
3	Balance as of:	09/30/19	1/	\$1,378,153,861
4		10/31/19	1/	\$1,387,016,316
5		11/30/19	1/	\$1,395,878,771
6		12/31/19	1/	\$1,404,741,226
7		01/31/20	1/	\$1,413,603,680
8		02/28/20	1/	\$1,422,466,135
9		03/31/20	1/	\$1,431,328,590
10		04/30/20	1/	\$1,440,191,045
11		05/31/20	1/	\$1,449,053,500
12		06/30/20	1/	\$1,457,915,955
13		07/31/20	1/	\$1,466,778,410
14	Balance at August 31, 2020		1/	\$1,475,640,865
15	-			
16	Data Year 1 Plant in Service - 5 Quarter Average			\$1,422,466,135
17	D.L			¢1 475 (40 0(5
18 19	Balance at August 31, 2020			\$1,475,640,865
20	Balance as of:	09/30/20	2/	\$1,484,567,021
21	Butanee us of.	10/31/20	2/	\$1,493,493,177
22		11/30/20	2/	\$1,502,419,333
23		12/31/20	2/	\$1,511,345,490
24		01/31/21	2/	\$1,520,271,646
25		02/28/21	2/	\$1,529,197,802
26		03/31/21	2/	\$1,538,123,959
27		04/30/21	2/	\$1,547,050,115
28		05/31/21	2/	\$1,555,976,271
29		06/30/21	2/	\$1,564,902,427
30		07/31/21	2/	
31	Delenes et August 21, 2021	07/31/21	2/	\$1,573,828,584
32	Balance at August 31, 2021		21	\$1,582,754,740
33	Data Year 2 Plant in Service - 5 Quarter Average			\$1,529,197,802
34				
35 1/	Data Year 1 ending 08/31/20 Adjustment Detail:			
36	Plant Additions 12 Months Ended 08/31/2020			\$114,194,630
37	Plant Retirements 12 Months Ended 08/31/2020			(\$7,845,171)
38	Net Increase / (Decrease)			\$106,349,459
39				
40				
41	Monthly Increase / (Decrease)			\$8,862,455
42				
	Data Year 2 ending 08/31/21 Adjustment Detail:			0447.047.404
44	Plant Additions 12 Months Ended 08/31/2021			\$115,015,436
45	Plant Retirements 12 Months Ended 08/31/2021			(\$7,901,560)
46	Net Increase / (Decrease)			\$107,113,875
47				
48 49	Monthly Increase / (Decrease)			\$8 026 156
47	Monthly Increase / (Decrease)			\$8,926,156
Line Not				
36(b)	Schedule MAL-6-GAS Page 2 of 5 Line 27 Column (a)			
37(b)	Schedule MAL-6-GAS Page 2 of 5 Line 28 Column (a)			
44(b)	Schedule MAL-6-GAS Page 2 of 5 Line 48 Column (a)			
45(b)	Schedule MAL-6-GAS Page 2 of 5 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

	FY1	~		61	FY20	Rate Year 1	FY20	FY21		FY21	FY22	Data Year 2
	04/01/17 - 06/30/17	07/01/17 - 03/31/18 (b)	04/01/18 - 08/31/18 (c)	3 09/01/18 - 03/31/19 (d)	04/01/19 - 08/31/19 (e)	09/01/18 - 08/31/19 (f)=(d)+(e)	09/01/19 - 03/31/20 (g)	04/01/20 - 08/31/20 (h)	09/01/19 - 08/31/20 (i)=(g)+(h)	09/01/20 - 03/31/21 (j)	04/01/21- 08/31/21 (k)	09/01/20 - 08/31/21 (I)=(j)+(k)
Distribution	000 220 103		638 893 750	654 353 250	638 873 750	803 177 000	654 353 750	638 673 750	803 177 000	654 353 250	638 673 750	803 177 000
2 Gas Expansion	000,100,120	\$500,000	06,529,968	003,000,000	08.	000,111,000	007,000,F08	000000000000000000000000000000000000000	000,111,000	08	08	000,111,000
3 Growth	\$2,655,000	\$16,818,896	\$12,609,760	\$14,821,900	\$9,192,476	\$24,014,376	\$11,210,650	89,056,980	\$20,267,630	\$11,121,216	\$9,967,220	\$21,088,436
4 Total Distribution	\$23,692,000	\$89,458,896	\$51,433,510	\$69,175,150	\$48,016,226	\$117,191,376	\$65,563,900	\$47,880,730	\$113,444,630	\$65,474,466	\$48,790,970	\$114,265,436
2												
6 General Plant												
7 Facilities	80	80	80	\$624,167	\$445,833	\$1,070,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
8 IS	80	\$149,000	80	\$278,000	80	\$278,000	80	80	08	80	80	80
9 Total General	80	\$149,000	80	\$902,167	\$445,833	\$1,348,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
10	000 007 003	013 (01 139)/0 4/7 (09	012 504 120	210 000 000	640 463 060	220 003 0110	007 001 400	040 100 200	001 4114	220110220	640 100 470	200 210 2113

Line Notes
2 (Pr.) FY 18 gas expansion/Southern RI capacity/engineering not included in ISR,
2 (Pr. Company Books
7 Per Company Books
8 (Br.) Ridos only Physical Security Replacements - FY 18
8 (Br.) RIG Con Priviscal Security Replacements - FY 18
8 (Br.) RIG Con Priviscal Security Replacements - FY 19

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 2		Balance at June 30, 2017		\$385,040,076
3		Depreciation Expense 07/01/2017 - 08/31/2017		\$6,234,705
4		Less: Net Cost of Removal / (Salvage)		(\$1,031,486)
5		Less: Retirements		(\$1,368,014)
6 7		Net Increase / (Decrease)		\$3,835,205
8		Balance at August 31, 2017		\$388,875,281
10		Depreciation Expense 09/01/17 - 08/31/18		\$39,628,077
11		Less: Net Cost of Removal / (Salvage)		(\$6,274,458)
12		Less: Retirements		(\$8,321,531)
13 14		Net Increase / (Decrease)		\$25,032,088
15 16		Balance at August 31, 2018		\$413,907,369
17		Balance as of:	09/30/18 1/	\$416,151,699
18			10/31/18 1/	\$418,396,029
19			11/30/18 1/	\$420,640,359
20			12/31/18 1/	\$422,884,689
21			01/31/19 1/	\$425,129,019
22			02/28/19 1/	\$427,373,349
23			03/31/19 1/	\$429,617,679
24			04/30/19 1/	\$431,862,009
25			05/31/19 1/	\$434,106,339
26			06/30/19 1/	\$436,350,669
27			07/31/19 1/	\$438,594,999
28 29		Balance at August 31, 2019	1/	\$440,839,329
30 31		Rate Year Accumulated Depreciation - 5 Quarter Avera	ge	\$427,373,349
32				
33	1/	Rate Year Ended 08/31/19 Depreciation Reserve Detail:		
34	-,	Depreciation Expense 09/01/18 - 08/31/19		\$41,029,455
35		Plus: Unrecovered Reserve Adjustment		\$186,500
36		Net Cost of Removal / (Salvage)		(\$6,140,340)
37		Less: Retirements		(\$8,143,655)
38		Net Increase / (Decrease)		\$26,931,960
39				
40		Monthly Increase / (Decrease)		\$2,244,330

Line Notes

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

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			\$440,839,329
2 3 4		Balance as of:	09/30/19 1 10/31/19 1		\$443,415,863 \$445,992,397
5 6			11/30/19 1 12/31/19 1	1/	\$448,568,930 \$451,145,464
7 8			01/31/20 1 02/28/20 1		\$453,721,998 \$456,298,531
9			03/31/20		\$458,875,065
10			04/30/20		\$461,451,599
11			05/31/20		\$464,028,132
12 13			06/30/20 1 07/31/20 1		\$466,604,666 \$469,181,199
14 15		Balance at August 31, 2020		1/	\$471,757,733
16 17		DataYear 1 Accumulated Depreciation - 5 Quarter Average	ge	=	\$456,298,531
18 19		Balance at August 31, 2020			\$471,757,733
20		Balance as of:	09/30/20 2		\$474,610,230
21			10/31/20 2		\$477,462,727
22 23			11/30/20 2 12/31/20 2		\$480,315,224 \$483,167,721
24			01/31/21 2		\$486,020,218
25			02/28/21 2		\$488,872,715
26			03/31/21 2	2/	\$491,725,212
27			04/30/21 2		\$494,577,710
28			05/31/21 2		\$497,430,207
29 30			06/30/21 2 07/31/21 2		\$500,282,704 \$503,135,201
31 32		Balance at August 31, 2021		2/	\$505,987,698
33 34		Data Year 2 Accumulated Depreciation - 5 Quarter Avera	ge	=	\$488,872,715
35 36	1/	Data Year 1 Ended 08/31/20 Depreciation Reserve Detail Depreciation Expense 09/01/19 - 08/31/20	:		\$44,492,357
37		Plus: Unrecovered Reserve Adjustment			\$186,500
38		Net Cost of Removal / (Salvage)			(\$5,915,282)
39		Less: Retirements		_	(\$7,845,171)
40 41		Net Increase / (Decrease)		=	\$30,918,404
42 43		Monthly Increase / (Decrease)		=	\$2,576,534
44	2/	Data Year 2 Ended 08/31/21 Depreciation Reserve Detail	:		
45		Depreciation Expense 09/01/20 - 08/31/21			\$47,902,825
46 47		Plus: Unrecovered Reserve Adjustment			\$186,500
48		Net Cost of Removal / (Salvage) Less: Retirements			(\$5,957,800) (\$7,901,560)
49		Net Increase / (Decrease)		-	\$34,229,965
50				=	
51		Monthly Increase / (Decrease)		=	\$2,852,497
Line N	lote	<u>3</u>			
		dedule MAL-6-GAS Page 2 of 5 Line 37 Column (a)			
		edule MAL-6-GAS Page 2 of 5 Line 38 Column (a)			
		edule MAL-6-GAS Page 2 of 5 Line 39 Column (a) edule MAL-6-GAS Page 2 of 5 Line 40 Column (a)			
		edule MAL-6-GAS Page 2 of 5 Line 40 Column (a)			
		edule MAL-6-GAS Page 2 of 5 Line 59 Column (a)			
47(b)	Sch	redule MAL-6-GAS Page 2 of 5 Line 60 Column (a)			
48(b)	Sch	edule MAL-6-GAS Page 2 of 5 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
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Other Rate Base tem Forecast	Materials	\$43,392,799 \$38 \$3,073,221	8 50 (5114) (545,703) 56,273 (538,807) (5272,260) (516,898) (517,515) (525,341) (510,645) \$2,318,021 (522,925)	8 543,392,799 (576) S3,027,518 S156,826 S0 S1,639,908 S825,205 S380,227 543,291 S239,029 S2,318,021 S69,51	State Stat	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Palance ending June 30, Palance ending J
		Balance at the of Test Year June 30, 2017	Increase / (Decrease) 12 Months 1 06/30/18	Balance at 06/30/18	prior month plus monthly change 08/31/18 10/31/18 10/31/18 10/31/18 10/31/18 10/31/18 10/31/19 06/31/19 06/31/19 06/31/19 06/31/19 06/31/19 06/31/19 06/31/20 10/31/2	Changes: Annual Monthly (as applied above)	1/ 2015 2016 2017 Average Annual Change over 2 year period

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	Monthly Expense	Merger Hold Harmless Rate Base Credit
		(a)	(b)	(c)
1 2	Balance at June 30, 2017			\$21,532,971
3 4	Subsequent 2 months			(\$253,030)
5 6 7	Balance at August 31, 2017			\$21,279,942
8 9	Increase/(Decrease) 12 Months Ended	08/31/18		(\$1,674,988.40)
10	Balance at August 31, 2018			\$19,604,953
11	<u> </u>	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 23	Balance at August 31, 2019	08/31/19	(\$167,950)	\$17,676,893
24	Rate Year 1 Merger Hold Harmless - 5 Qua	arter Average		\$18,662,756

Line Notes

1(c)	Page 21 of	23 Line 5	Column (e)	
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³⁽c) Page 21 of 23 Line 6 Column (f) divide by 3 times 2

Page 21 of 23 Line 14 Column (f) divide by 3 times 1 22(b)

⁵⁽c) Line 1 + Line 8

¹¹⁽b) Page 21 of 23 Line 10 Column (f) divide by 3 times 1

¹²⁽b) Page 21 of 23 Line 11 Column (f) divide by 3 times 1

¹³⁽b) Page 21 of 23 Line 11 Column (f) divide by 3 times 1

Page 21 of 23 Line 11 Column (f) divide by 3 times 1 14(b)

¹⁵⁽b) Page 21 of 23 Line 12 Column (f) divide by 3 times 1 Page 21 of 23 Line 12 Column (f) divide by 3 times 1 16(b)

Page 21 of 23 Line 12 Column (f) divide by 3 times 1 17(b)

¹⁸⁽b) Page 21 of 23 Line 13 Column (f) divide by 3 times 1

Page 21 of 23 Line 13 Column (f) divide by 3 times 1 19(b)

²⁰⁽b) Page 21 of 23 Line 13 Column (f) divide by 3 times 1

²¹⁽b) Page 21 of 23 Line 14 Column (f) divide by 3 times 1

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			\$17.676.902
1 2	Balance at August 31, 2019	09/30/19	(\$167,950)	\$17,676,893 \$17,508,043
3		10/31/19	(\$167,950)	\$17,508,943 \$17,340,994
4		11/30/19	(\$167,950)	\$17,340,994
5			1. 1	
6		12/31/19 01/31/20	(\$167,950) (\$198,997)	\$17,005,095 \$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	1.	
12			(\$198,997)	\$15,811,112 \$15,612,115
	Delenge at Assessed 21, 2020	07/31/20	(\$198,997)	\$15,612,115
13 14	Balance at August 31, 2020	08/31/20	(\$198,997)	\$15,413,118
15	Rate Year 2 Merger Hold Harmless - 5 (Quarter Average		\$16,576,053
	Rate Teal 2 Weiger Hold Hailiness - 3 C	Quarter Average		\$10,370,033
16	Delenge at Assessed 21, 2020			¢15 /12 110
17	Balance at August 31, 2020	00/20/20	(\$100.007)	\$15,413,118 \$15,214,120
18		09/30/20	(\$198,997)	
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 G	Quarter Average		\$14,145,381
Line No	ates			
1(c)	Page 9 of 23 Line 22 Column (c)			
2(b)	Page 21 of 23 Line 14 Column (f) divide	e by 3 times 1		
3(b)	Page 21 of 23 Line 15 Column (f) divide			
4(b)	Page 21 of 23 Line 15 Column (f) divide			
5(b)	Page 21 of 23 Line 15 Column (f) divide	•		
6(b)	Page 21 of 23 Line 16 Column (f) divide			
7(b)	Page 21 of 23 Line 16 Column (f) divide			
8(b)	Page 21 of 23 Line 16 Column (f) divide			
	Page 21 of 23 Line 17 Column (f) divide	•		
9(b) 10(b)	Page 21 of 23 Line 17 Column (f) divide			
	Page 21 of 23 Line 17 Column (f) divide			
11(b)				
12(b)	Page 21 of 23 Line 18 Column (f) divide			
13(b)	Page 21 of 23 Line 18 Column (f) divide			
18(b)	Page 21 of 23 Line 18 Column (f) divide			
19(b)	Page 21 of 23 Line 19 Column (f) divide			
20(b)	Page 21 of 23 Line 19 Column (f) divide			
21(b)	Page 21 of 23 Line 19 Column (f) divide			
22(b)	Page 21 of 23 Line 20 Column (f) divide			
23(b)	Page 21 of 23 Line 20 Column (f) divide			
7/1/ 53	Page / Lot / Line / Li Chimn (t) divide	a ny 4 timec l		

24(b)

25(b)

26(b)

27(b) 28(b)

29(b)

Page 21 of 23 Line 20 Column (f) divide by 3 times 1

Page 21 of 23 Line 21 Column (f) divide by 3 times 1

Page 21 of 23 Line 21 Column (f) divide by 3 times 1 Page 21 of 23 Line 21 Column (f) divide by 3 times 1

Page 21 of 23 Line 22 Column (f) divide by 3 times 1

Page 21 of 23 Line 22 Column (f) divide by 3 times 1

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
		Description.	(a)	(b)	(c)
1		Balance at June 30, 2017			\$122,924,988
2 3 4		Increase/(Decrease) 2 Month Ended		1/	\$3,370,628
5		Balance at August 31, 2017			\$126,295,616
7		Increase/(Decrease) 12 Month Ended		2/	\$17,959,793
9 10		Balance at August 31, 2018			\$144,255,409
11		Balance as of:	09/30/18	3/	\$145,610,879
12			10/31/18	3/	\$146,966,349
13			11/30/18	3/	\$148,321,819
14			12/31/18	3/	\$149,677,289
15			01/31/19	3/	\$151,032,760
16			02/28/19	3/ 3/	\$152,388,230
17 18			03/31/19 04/30/19	3/	\$153,743,700
19			05/31/19	3/	\$155,099,170 \$156,454,640
20			06/30/19	3/	\$157,810,110
21			07/31/19	3/	\$159,165,580
22		Balance at August 31, 2019	07/31/19	3/	\$160,521,050
23 24		Rate Year 1 Accumulated Deferred Income Tax - Five Qua	arter Average		\$152,388,230
25 26			Book	Tax	Difference
27			(a)	(b)	(c)
28	1/	2 Months Ending 08/30/17			
29		Depreciation	\$6,234,705	\$16,848,392	\$10,613,687
30		Income Tax Rate			35.00%
31		2 Month Change to Accumulated Deferred Taxes			\$3,714,790
32		Net Operating Loss Utilization			\$0
33		Proration Adjustment			(\$344,162)
34 35		Net Annual Change			\$3,370,628
36	2/	12 Months Ended 08/31/18:			
37		Depreciation Depreciation	\$39,628,077	\$99,472,715	\$59,844,638
38		Income Tax Rate	. , ,		35.00%
39		Annual Change to Accumulated Deferred Taxes			\$20,945,623
40		Net Operating Loss Utilization			\$0
41		Proration Adjustment			(\$2,985,830)
12		Net Annual Change			\$17,959,793
43					·
44	3/	12 Months Ended 08/31/19:			
15		Depreciation Parts	\$41,029,455	\$95,204,588	\$54,175,133
16 17		Income Tax Rate			35.00%
47 48		Annual Change to Accumulated Deferred Taxes Net Operating Loss Utilization			\$18,961,297 \$2,299,340
+8 19		Proration Adjustment			(\$4,994,995
		Net Annual Change			\$16,265,641
50		1.00 I Amadai Citange			Ψ10,200,041
50 51		Monthly Change to Accumulated Deferred Taxes			\$1,355,470
		monany change to recommend between a rates			
51	n N	, ,			

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Line Notes

1(c)	Page 2 of 23 Line 29 Column (e)
29(a)	Schedule MAL-6-GAS Page 1 of 5 Line 22 Column (a)
29(b)	Page 14 of 23 Line 3 Column (b)
37(a)	Schedule MAL-6-GAS Page 1 of 5 Line 41 Column (a)
37(b)	Page 14 of 23 Line 3 Column (c)
45(a)	Schedule MAL-6-GAS Page 2 of 5 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 Amount (a)	(b)	Accumulated Deferred Income Tax (c)
		T	(4)	(0)	
1 2		Balance at August 31, 2019			\$160,521,050
3		Balance as of:	09/30/19	1/	\$161,670,199
4			10/31/19	1/	\$162,819,348
5			11/30/19	1/	\$163,968,496
6			12/31/19	1/	\$165,117,645
7			01/31/20	1/	\$166,266,793
8			02/29/20	1/	\$167,415,942
9 10			03/31/20	1/ 1/	\$168,565,090
11			04/30/20 05/31/20	1/	\$169,714,239 \$170,863,387
12			06/30/20	1/	\$170,803,387
13			07/31/20	1/	\$172,012,530
14		Balance at August 31, 2020	07/31/20	1/	\$174,310,833
15 16		Data Vaca 1 A commulated Deformed Income Toy. Five O			\$167.415.042
17		Data Year 1 Accumulated Deferred Income Tax - Five Q	darter Average		\$167,415,942
18		Balance as of:	09/30/19	2/	\$175,375,611
19			10/31/19	2/	\$176,440,389
20			11/30/19	2/	\$177,505,167
21			12/31/19	2/	\$178,569,945
22			01/31/20	2/	\$179,634,723
23			02/29/20	2/	\$180,699,501
24			03/31/20	2/	\$181,764,279
25			04/30/20	2/	\$182,829,058
26			05/31/20	2/	\$183,893,836
27 28			06/30/20	2/ 2/	\$184,958,614
29		Balance at August 31, 2021	07/31/20	2/	\$186,023,392 \$187,088,170
30		Bulance at Magast 31, 2021		2/	\$107,000,170
31		Data Year 2 Accumulated Deferred Income Tax - Five Q	\$180,699,501		
32 33			Book	Tax	Difference
34			(a)	(b)	(c)
35	1/	12 Months Ended 08/31/20:			
36		Depreciation	\$44,492,357	\$83,891,735	\$39,399,379
37		Income Tax Rate			35.00%
38		Annual Change to Accumulated Deferred Taxes			\$13,789,783
39 40		Net Operating Loss Utilization			\$7,109,209
41		Proration Adjustment Net Annual Change			(\$9,875,937) \$11,023,055
42		Net Amidai Change			\$11,025,055
43		Monthly Change to Accumulated Deferred Taxes			\$1,149,149
44		Fronting Change to recumulated Beloffed Taxes			Ψ1,119,119
45	2/	12 Months Ended 08/31/21:			
46		Depreciation	\$47,902,825	\$82,618,978	\$34,716,153
47		Income Tax Rate			35.00%
48		Annual Change to Accumulated Deferred Taxes			\$12,150,654
49		Net Operating Loss Utilization			\$16,631,085
50		Proration Adjustment			(\$16,004,402)
51 52		Net Annual Change			\$12,777,337
~ /					

(b) Per Tax Department

Line Notes

Schedule MAL-6-GAS Page 2 of 5 Line 37 Column (a) 36(a)

36(b) 46(a) Page 14 of 23 Line 3 Column (e) Schedule MAL-6-GAS Page 2 of 5 Line 58 Column (a)

Page 14 of 23 Line 3 Column (f) 46(b)

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

Description			2 Months Ending August 31, 2017	12 Months Ending August 31, 2018	Rate Year 1 Ending August 31, 2019	Data Year 1 Ending August 31, 2020	Data Year 2 Ending August 31, 2021
			(a)	(b)	(c)	(d)	(e)
1 Proration Adjustment 2			(\$344,162)	(\$2,985,830)	(\$4,994,995)	(\$9,875,937)	(\$16,004,402)
3 Total			(\$344,162)	(\$2,985,830)	(\$4,994,995)	(\$9,875,937)	(\$16,004,402)
5							
6 NOTE: Proration is not applicable to 7	o actual ADIT						
8							
9 10							
11							
12 13 Deferred Tax Subject to Proration							
14 Book Depreciation			\$6,234,705	\$39,628,077	\$41,029,455	\$44,492,357	\$47,902,825
15 Bonus Depreciation			(\$4,255,543)	(\$22,434,676)	(\$16,888,560)	(\$4,880,866)	
16 Remaining MACRS Tax Depreciation 17	on		(\$159,583)	(\$1,407,370)	(\$4,301,991)	(\$7,709,620)	(\$10,805,231)
18 Cumulative Book / Tax Timer			\$1,819,579	\$15,786,031	\$19,838,904	\$31,901,870	\$37,097,594
19 Effective Tax Rate			35%	35%	35%	35%	35%
20 Deferred Tax Reserve			\$636,853	\$5,525,111	\$6,943,616	\$11,165,655	\$12,984,158
21 22 Net Operating Loss Utilization							
23							
24 Net Operating Loss Utilization					\$6,569,542	\$20,312,027	\$47,517,386
25 Effective Tax Rate 26 Deferred Tax Reserve					35% \$2,299,340	35% \$7,109,209	35% \$16,631,085
27							
28 Total Accumulated Deferred Income	Taxes Subject to	Proration	\$636,853	\$5,525,111	\$9,242,956	\$18,274,864	\$29,615,243
29	Days in	Proration					
30	Month	Percentage					
31							
32 Proration Calculation 33 September	30	92%	\$48,709	\$422,583	\$706,938	\$1,397,735	\$2,265,093
34 October	31	83%	\$44,202	\$383,478	\$641,520	\$1,268,392	\$2,055,487
35 November	30		\$39,840	\$345,635	\$578,212	\$1,143,222	\$1,852,643
36 December	31	67%	\$35,332	\$306,530	\$512,794	\$1,013,879	\$1,643,037
37 January 38 February	31 28	58% 50%	\$30,825 \$26,754	\$267,425 \$232,105	\$447,376 \$388,289	\$884,537 \$767,711	\$1,433,432 \$1,244,111
39 March	31	42%	\$22,246	\$193,000	\$322,870	\$638,369	\$1,034,505
40 April	30		\$17,884	\$155,157	\$259,562	\$513,198	\$831,661
41 May	31	25%	\$13,377	\$116,053	\$194,144	\$383,856	\$622,055
42 June 43 July	30 31	17% 8%	\$9,015 \$4,507	\$78,209 \$39,105	\$130,836 \$65,418	\$258,685 \$129,343	\$419,211 \$209,606
44 August	31	0%	\$0	\$0	\$0	\$0	\$0
45 Total			\$292,691	\$2,539,280	\$4,247,961	\$8,398,927	\$13,610,841
46 47 Deferred Tax Without Proration			\$636,853	\$5,525,111	\$9,242,956	\$18,274,864	\$29,615,243
							(\$16,004,402)
	Line 41 Column (a Line 16 Column (a Line 37 Column (a Line 58 Column (a mes -1 mes -1 imes -1 us Line 5 Column us Line 5 Column us Line 5 Column	a) a) a) a) a) (e) (f) plus Line 8 (a) (g) plus Line 8	(\$344,162) Column (f) Column (g) plus Line 11 C	(\$2,985,830)	(\$4,994,995)	(\$9,875,937)	

- 19 Per Tax Department 20 Line 18 times 19

- 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 (e) divided by Line 19 Column (e)
 25 Per Tax Department
- Line 25 times 24 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 2	Narragansett Gas Tax Depreciation of Embedded Plant	\$30,237,950	\$16,848,392	\$99,472,715	\$95,204,588	\$83,891,735	\$82,618,978
3	Total	\$30,237,950	\$16,848,392	\$99,472,715	\$95,204,588	\$83,891,735	\$82,618,978

Line Notes
1(a) Per Tax Department
1(b) Page 15 of 23 Line 16 Column (d)
1(c) Page 15 of 23 Line 16 Column (e)
1(d) Page 15 of 23 Line 16 Column (f)
1(e) Page 15 of 23 Line 16 Column (g)
1(f) Page 15 of 23 Line 16 Column (h)

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

						Total Ta	x Depreciation and Repair	s Deduction	
	Narragansett	Capital	Capital Repairs		2 Months Ending	12 Months Ending	Rate Year 1 Ending	Data Year 1 Ending	Data Year 2 Ending
	Electric Company	Additions	Current Deduct	Yr 1 Bonus	August 31, 2017	August 31, 2018	August 31, 2019	August 31, 2020	August 31, 2021
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$19,912,866	\$11,401,780	\$4,255,543	\$15,657,323				
2	MACRS 2 Months Ending August 31, 2017				\$159,583	\$307,208	\$284,143	\$262,865	\$243,119
3	Cost of Removal 2 Months Ending August 31,2017				\$1,031,486				
4	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$121,128,540	\$69,356,210	\$22,434,676		\$91,790,887			
5	MACRS 12 Months Ending August 31, 2018					\$1,100,162	\$2,117,885	\$1,958,875	\$1,812,187
6	Cost of Removal 12 Months Ending August 31,2018					\$6,274,458			
7	Capital Repairs/Bonus Rate Year 1 Ending August 31, 2019	\$118,539,376	\$67,873,698	\$16,888,560			\$84,762,257		
8	MACRS Rate Year 1 Ending August 31, 2019						\$1,899,963	\$3,657,555	\$3,382,947
9	Cost of Removal Rate Year 1 Ending August 31,2019						\$6,140,340		
10	Capital Repairs/Bonus Data Year 1 Ending August 31, 2020	\$114,194,630	\$65,385,967	\$4,880,866				\$70,266,833	
11	MACRS Data Year 1 Ending August 31, 2020							\$1,830,325	\$3,523,497
12	Cost of Removal Data Year 1 Ending August 31,2020							\$5,915,282	
13	Capital Repairs/Bonus Data Year 2 Ending August 31, 2021	\$115,015,436	\$65,855,947						\$65,855,947
14	MACRS Data Year 2 Ending August 31, 2021								\$1,843,481
15	Cost of Removal Data Year 2 Ending August 31,2021								\$5,957,800
16	Total	\$488,790,848	\$279,873,602	\$48,459,645	\$16,848,392	\$99,472,715	\$95,204,588	\$83,891,735	\$82,618,978
Line Not	<u> </u>								
	ge 16 of 23 Line 1 Column (a)	4(e) Sum of 4(b) plus 4(c)			9(f) Page 18 of 23 Line 26				
	ge 16 of 23 Line 5 Column (a)	5(e) Page 17 of 23 Line 24			10(a) Page 19 of 23 Line 1 C				
	ge 16 of 23 Line 16 Column (a)	5(f) Page 17 of 23 Line 24			0(b) Page 19 of 23 Line 5 C				
	m of 1(b) plus 1(c)	5(g) Page 17 of 23 Line 24			10(c) Page 19 of 23 Line 16				
	ge 16 of 23 Line 24 Column (a)	5(h) Page 17 of 23 Line 24			0(g) Sum of 10(b) plus 10(c)				
	ge 16 of 23 Line 24 Column (b)	6(e) Page 17 of 23 Line 26			1(g) Page 19 of 23 Line 24				
	ge 16 of 23 Line 24 Column (c)	7(a) Page 18 of 23 Line 1			1(h) Page 19 of 23 Line 24				
	ge 16 of 23 Line 24 Column (d)	7(b) Page 18 of 23 Line 5			2(g) Page 19 of 23 Line 26				
	ge 16 of 23 Line 24 Column (e)	7(c) Page 18 of 23 Line 16	Column (a)		3(a) Page 20 of 23 Line 1 C				
	ge 16 of 23 Line 26 Column (a)	7(f) Sum of 7(b) plus 7(c)			3(b) Page 20 of 23 Line 5 C				
	ge 17 of 23 Line 1 Column (a)	8(f) Page 18 of 23 Line 24			3(h) Sum of 13(b) plus 13(c)				
	ge 17 of 23 Line 5 Column (a)	8(g) Page 18 of 23 Line 24			4(h) Page 20 of 23 Line 24				
4(c) Pa	ge 17 of 23 Line 16 Column (a)	8(h) Page 18 of 23 Line 24	Column (c)	1	5(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)
	Capital Repairs Deduction						
1	Plant Additions	Schedule MAL-11-GAS Page 3 of 23 Line 4 Column (b)	\$19,912,866				
2							
3	Plant Eligible for Capital Repairs Deduction		\$19,912,866				
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%				
5	Capital Repairs Deduction	Line 3 * Line 4	\$11,401,780				
6							
7	Bonus Depreciation						
8	Plant Additions	Line 1	\$19,912,866				
9	Less Capital Repairs Deduction	Line 5	\$11,401,780				
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$8,511,086				
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%				
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$8,511,086				
13							
14							
15	Bonus Depreciation Rate		50.00%				
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$4,255,543				
17							
18	Remaining Tax Depreciation						
19	Plant Additions	Line 1 Line 5	\$19,912,866				
20	Less Capital Repairs Deduction	Line 5 Line 14	(\$11,401,780)				
21	Less Bonus Depreciation		(\$4,255,543)	01055510	01.055.510	01.055.510	01.055.510
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$4,255,543	\$4,255,543	\$4,255,543	\$4,255,543	\$4,255,543
23 24	20 YR MACRS Tax Depreciation Rates	Per Tax Department Line 23 * Line 24	3.75% \$159.583	7.219% \$307.208	6.677% \$284.143	6.177% \$262.865	5.713% \$243.119
25	Remaining Tax Depreciation	Line 25 - Line 24	\$159,583	\$307,208	\$284,143	\$262,865	\$243,119
26	Cost of Removal	Schedule MAL-6-GAS Page 1 of 5 Line 23 Column (a) * -1	61 021 497				
26	Cost of Removal	Schedule MAL-0-GAS rage 1 of 5 Line 23 Column (a) * -1	\$1,031,486				
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$16,848,392	\$307,208	\$284,143	\$262,865	\$243,119
			4.5,010,572	5507,200	9201,115	\$202,000	3213,117

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)
	Capital Repairs Deduction					
1	Plant Additions	Schedule MAL-11-GAS Page 3 of 23 Line 11 Column (b)	\$121,128,540			
2						
3	Plant Eligible for Capital Repairs Deduction		\$121,128,540			
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%			
5	Capital Repairs Deduction	Line 3 * Line 4	\$69,356,210			
6						
7	Bonus Depreciation	** *				
8	Plant Additions	Line 1	\$121,128,540			
9	Less Capital Repairs Deduction		\$69,356,210			
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$51,772,330			
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%			
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$51,772,330			
13	Bonus Depreciation Rate (September 2017 - December 2017)	4 months 2017 @ 50% (50%*4/12)	16.67%			
14	Bonus Depreciation Rate (January 2018 - August 2018)	8 months 2018 @ 40% (40%*8/12)	26.67%			
15	Total Bonus Depreciation Rate	Line 13 + Line 14	43.33%			
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$22,434,676			
17						
18	Remaining Tax Depreciation					
19	Plant Additions	Line 1	\$121,128,540			
20	Less Capital Repairs Deduction	Line 5	(\$69,356,210)			
21	Less Bonus Depreciation	Line 16 * -1	(\$22,434,676)			
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciatio	Sum Lines 19 Through 21	\$29,337,654	\$29,337,654	\$29,337,654	\$29,337,654
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%	6.177%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,100,162	\$2,117,885	\$1,958,875	\$1,812,187
25						
26	Cost of Removal	Schedule MAL-6-GAS Page 1 of 5 Line 42 Column (a) * -1	\$6,274,458			
27						
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$99,165,507	\$2,117,885	\$1,958,875	\$1,812,187

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)
	Capital Repairs Deduction				
1	Plant Additions	Schedule MAL-11-GAS Page 3 of 23 Line 35 Column (b)	\$118,539,376		
2					
3	Plant Eligible for Capital Repairs Deduction		\$118,539,376		
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$67,873,698		
6					
7	Bonus Depreciation				
8	Plant Additions	Line 1	\$118,539,376		
9	Less Capital Repairs Deduction	Line 5	\$67,873,698		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$50,665,679		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$50,665,679		
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	\$16,888,560		
17					
18					
19	Remaining Tax Depreciation				
20	Plant Additions	Line 1	\$118,539,376		
21	Less Capital Repairs Deduction	Line 5	(\$67,873,698)		
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$50,665,679	\$50,665,679	\$50,665,679
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%	7.219%	6.677%
24 25	Remaining Tax Depreciation	Line 23 * Line 24	\$1,899,963	\$3,657,555	\$3,382,947
26 27	Cost of Removal	Schedule MAL-6-GAS Page 2 of 5 Line 18 Column (a) *s -1	\$6,140,340		
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$92,802,560	\$3,657,555	\$3,382,947

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)
	Capital Repairs Deduction			
1	Plant Additions	Schedule MAL-11-GAS Page 4 of 23 Line 36 Column (b)	\$114,194,630	
2				
3	Plant Eligible for Capital Repairs Deduction		\$114,194,630	
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%	
5	Capital Repairs Deduction	Line 3 * Line 4	\$65,385,967	
6				
7	Bonus Depreciation			
8	Plant Additions	Line 1	\$114,194,630	
9	Less Capital Repairs Deduction	Line 5	\$65,385,967	
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$48,808,663	
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$48,808,663	
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	\$4,880,866	
17				
18				
19	Remaining Tax Depreciation			
20	Plant Additions	Line 1	\$114,194,630	
21	Less Capital Repairs Deduction	Line 5	(\$65,385,967)	
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$48,808,663	\$48,808,663
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%	7.219%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,830,325	\$3,523,497
25				
26	Cost of Removal	Schedule MAL-6-GAS Page 2 of 5 Line 39 Column (a) * -1	\$5,915,282	
27		- ' '		
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$78,012,440	\$3,523,497

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)
	Capital Repairs Deduction		
1	Plant Additions	Schedule MAL-11-GAS Page 4 of 23 Line 44 Column (b)	\$115,015,436
2			
3	Plant Eligible for Capital Repairs Deduction		\$115,015,436
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%
5	Capital Repairs Deduction	Line 3 * Line 4	\$65,855,947
6			
7	Bonus Depreciation		
8	Plant Additions	Line 1	\$115,015,436
9	Less Capital Repairs Deduction	Line 5	\$65,855,947
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$49,159,489
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$49,159,489
13			
14			
15	Bonus Depreciation Rate		0.00%
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17			
18			
19	Remaining Tax Depreciation	T	0115.015.406
20	Plant Additions	Line 1	\$115,015,436
21	Less Capital Repairs Deduction	Line 5	(\$65,855,947)
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$49,159,489
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,843,481
25	C + CD 1	C. I. I. MAT. (CAGD. 2 CCT. (CAGL. () * 1	05.057.000
26	Cost of Removal	Schedule MAL-6-GAS Page 2 of 5 Line 60 Column (a) * -1	\$5,957,800
27 28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$73,657,228

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

				Unamortized		Deferred		
			Deferred FIT	Investment Tax	Hold Harmless	Federal Income	ITC	Total
	Month	Year	DFIT Balance	Credit Balance	Total	Tax Change	Change	Change
	(a)	(b)	(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 37	March June	2025	\$2,103,962	\$0 \$0	\$2,103,962	(\$821,746)	\$0 \$0	(\$821,746)
38		2025	\$1,282,216	\$0 \$0	\$1,282,216	(\$821,746)	\$0 \$0	(\$821,746)
39	September December	2025	\$460,470	\$0 \$0	\$460,470	(\$821,746)	\$0 \$0	(\$821,746)
40	March	2025	(\$361,276)	\$0 \$0	(\$361,276)	(\$821,746)	\$0 \$0	(\$821,746)
		2026	(\$859,326)	\$0 \$0	(\$859,326)	(\$498,050)		(\$498,050)
41 42	June	2026	(\$1,357,377)	\$0 \$0	(\$1,357,377)	(\$498,050)	\$0 \$0	(\$498,050)
42	September December	2026 2026	(\$1,855,427) (\$2,353,477)	\$0 \$0	(\$1,855,427) (\$2,353,477)	(\$498,050) (\$498,050)	\$0 \$0	(\$498,050) (\$498,050)
43	March	2026	(\$2,394,903)	\$0 \$0	(\$2,394,903)	(\$498,030)	\$0 \$0	(\$498,030)
45	June	2027	(\$2,436,329)	\$0 \$0	(\$2,436,329)	(\$41,426)	\$0 \$0	(\$41,426)
		2027		\$0 \$0		1, 1	\$0 \$0	
46 47	September December	2027	(\$2,477,755) (\$2,510,181)	\$0 \$0	(\$2,477,755) (\$2,519,181)	(\$41,426)	\$0 \$0	(\$41,426) (\$41,426)
47	March	2027	(\$2,519,181) (\$2,445,890)	\$0 \$0	(\$2,519,181) (\$2,445,890)	(\$41,426) \$73,292	\$0 \$0	(\$41,426) \$73,292
48	June	2028	(\$2,372,598)	\$0 \$0	(\$2,372,598)	\$73,292 \$73,292	\$0 \$0	\$73,292 \$73,292
50	September	2028	(\$2,299,307)	\$0 \$0	(\$2,299,307)	\$73,292 \$73,292	\$0 \$0	\$73,292 \$73,292
	December	2028	(\$2,226,015)	\$0 \$0	(\$2,226,015)	\$73,292 \$73,292	\$0 \$0	\$73,292 \$73,292
51	December	2020	(42,220,013)	φV	(\$\pi_2,220,013)	ψ1J,494	40	ψ1J,474

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

Month				D. C 1 FIT	Unamortized	H-11H1	Deferred	ITC	T-4-1
1 March 2029 (\$2,152,724) \$0 (\$2,152,724) \$73,291 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Month	Vaan	Deferred FIT	Investment Tax	Hold Harmless	Federal Income	ITC Change	Total
1 March 2029 (\$2,152,724) \$0 (\$2,152,724) \$0 (\$3,152,724) \$0 \$73,291 \$0 \$73,3									
2 June 2029 (\$2,079,433) \$0 (\$2,006,143) \$73,291 \$0 \$73,291 \$4 December 2029 (\$1,932,852) \$0 (\$1,932,852) \$0 (\$1,932,852) \$0 \$73,291 \$4 December 2030 (\$1,871,230) \$0 (\$1,871,230) \$61,621 \$0 \$61,621 \$62 \$61,621 \$62 \$61,621 \$63 \$61,621 \$62 \$61,621 \$63 \$61,621 \$63 \$61,621 \$62 \$61,621 \$63 \$63,621 \$63 \$63,621 \$63 \$63,621 \$63 \$63,621 \$63,621 \$63,621 \$63 \$63,621		(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)
3 September 2029 (\$1,930,6143) \$0 (\$2,006,143) \$73,291 \$0 \$73,291 \$1 December 2029 (\$1,932,852) \$0 (\$1,932,852) \$0 \$73,291 \$1 March 2030 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 (\$1,871,230) \$0 \$0 (\$1,871,230) \$0 \$0 (\$1,871,230) \$0 \$0 (\$1,871,230) \$0 \$0 \$0 (\$1,621 \$0 \$0 \$0 \$61,621 \$0 \$0 \$61,6	1	March	2029	(\$2,152,724)	\$0	(\$2,152,724)	\$73,291	\$0	\$73,291
4 December 2029 (S.) 932,852) S0 (S.) 932,852) S72,291 S0 S73,291 S March 2030 (S.) 871,220) S0 (S.) 871,220) S0 (S.) 871,220) S0 (S.) 871,220) S0 (S.) 861,621 S0 S61,621 S0 S6	2	June	2029	(\$2,079,433)	\$0	(\$2,079,433)	\$73,291	\$0	\$73,291
5 March 2030 (S1,871,230) S0 (S1,871,230) S61,621 S0 S61,621 7 September 2030 (S1,809,609) S0 (S1,809,609) S0 (S1,809,609) S0 (S1,809,609) S0 (S1,809,609) S0 (S1,686,367) S0 S61,621	3	September	2029	(\$2,006,143)	\$0	(\$2,006,143)	\$73,291	\$0	\$73,291
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) \$0 (\$1,747,988) \$0 \$61,621 \$0 \$61,62	4	December	2029	(\$1,932,852)	\$0	(\$1,932,852)	\$73,291	\$0	\$73,291
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) \$0 \$61,621 \$0 \$61,621 9 March 2031 (\$1,571,144) \$0 (\$1,571,144) \$57,611 \$0 \$57,611 10 June 2031 (\$1,513,333) \$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 (\$1,341,024) \$0 (\$1,345,922) \$57,611 \$0 \$57,611 14 June 2032 (\$1,341,024) \$0 (\$1,341,024) \$57,449 \$0 \$57,449 15 September 2032 (\$1,281,574) \$0 (\$1,283,574) \$57,449 \$0 \$57,449 15 September 2032 (\$1,261,25) \$0 (\$1,	5	March	2030	(\$1,871,230)	\$0	(\$1,871,230)	\$61,621	\$0	\$61,621
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1. ,					* *				
51 September 2041 \$69,128 \$0 \$69,128 (\$3,508) \$0 (\$3,508)					* *		1. 1. 1		
	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 Vear Deferred FIT Investment Tax Hold Harmless Foderal Income Change Ch					Unamortized		Deferred		
Case				Deferred FIT	Investment Tax	Hold Harmless	Federal Income	ITC	Total
1 December 2041 \$65,619 \$0 \$86,619 \$0 \$85,060 \$0 \$65,016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
2 March 2042 \$60,603 \$0 \$60,603 \$(\$5,016) \$0 \$(\$5,016) \$4 \$perpendicular		(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)
3 June 2042 \$55,587 \$0 \$50,6571 \$0 \$50,571 \$	1	December	2041	\$65,619	\$0	\$65,619	(\$3,508)	\$0	(\$3,508)
4 September 2042 \$50.571 \$0 \$50.671 \$0 \$0 \$(\$5.016) \$0 \$(\$5.016) \$0 \$0 \$(\$5.016) \$0 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0.66 \$0 \$0 \$0 \$0.66 \$0 \$0 \$0 \$0.66 \$0 \$0 \$0 \$0.66 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2	March	2042	\$60,603	\$0	\$60,603	(\$5,016)	\$0	(\$5,016)
5 December 2042 \$45,555 \$80 \$45,555 \$(\$5,016) \$0 \$(\$5,016) 6 March 2043 \$40,241 \$0 \$40,241 \$30 \$34,928 \$35,314) \$0 \$(\$5,314) 8 September 2043 \$32,9614 \$0 \$29,614 \$(\$5,314) \$0 \$(\$5,314) 9 December 2043 \$324,300 \$0 \$224,301 \$(\$5,314) \$0 \$(\$5,314) 10 March 2044 \$17,124 \$0 \$17,124 \$(\$7,177) \$0 \$(\$7,177) 11 June 2044 \$2,770 \$0 \$2,770 \$(\$7,177) \$0 \$(\$7,177) 12 September 2044 \$2,770 \$0 \$2,770 \$5,17,177 \$0 \$(\$7,177) 12 September 2044 \$(\$4,06) \$0 \$2,470 \$5,17,177 \$0 \$5,17,171 12 September 2044 \$(\$4,06) \$0 \$2,470 \$5,11,512 \$0 \$5,125 15 June 2045 \$(\$13,581)	3	June	2042	\$55,587	\$0	\$55,587	(\$5,016)	\$0	(\$5,016)
6 March 2043 \$40.241 \$0 \$40.241 \$0 \$63.314 \$0 \$63.314 \$7 June 2043 \$34.928 \$0 \$34.928 \$0 \$34.928 \$0 \$34.928 \$0 \$35.314 \$0 \$0 \$65.314 \$9 December 2043 \$29.614 \$0 \$29.614 \$0 \$29.614 \$0 \$3.314 \$0 \$0 \$65.314 \$9 December 2043 \$24.300 \$0 \$0 \$24.300 \$0 \$52.314 \$0 \$0 \$65.314 \$9 December 2044 \$17.124 \$0 \$17.124 \$0 \$17.124 \$0 \$17.127 \$0 \$67.177 \$0 \$0 \$7.177 \$1 June 2044 \$9.947 \$0 \$9.947 \$0 \$9.947 \$0 \$7.177 \$0 \$0 \$7.177 \$1 June 2044 \$2.770 \$0 \$2.770 \$0 \$2.770 \$0 \$2.770 \$0 \$7.177 \$0 \$0 \$7.177 \$1 June 2044 \$0.947 \$0 \$0 \$2.770 \$0 \$0.7177 \$0 \$0 \$7.177 \$1 June 2045 \$0.947 \$0 \$0 \$0.947 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0 \$0 \$0.947 \$0.947 \$	4	September	2042	\$50,571	\$0	\$50,571	(\$5,016)	\$0	(\$5,016)
7 June 2043 \$34,928 \$0 \$34,928 \$(5,314) \$0 \$(5,314) \$9 December 2043 \$29,014 \$0 \$0 \$29,014 \$(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 \$(7,7,77) \$0 \$(5,7,177) \$10 \$(7,177) \$11 June 2044 \$2,970 \$0 \$2,770 \$0 \$2,770 \$(7,177) \$0 \$(7,177) \$12 September 2044 \$2,770 \$0 \$2,770 \$0 \$2,770 \$(7,177) \$0 \$(7,177) \$13 December 2044 \$(54,406) \$0 \$(4,406) \$0 \$(4,406) \$(57,177) \$0 \$(7,177) \$14 March 2045 \$(510,709) \$0 \$(57,588) \$(33,152) \$0 \$(33,152) \$10 \$(57,177) \$14 March 2045 \$(510,709) \$0 \$(510,709) \$0 \$(510,709) \$(33,152) \$0 \$(33,152) \$10 \$(53,152) \$10 \$(51,170) \$10 \$(7,177) \$10 \$(7,177) \$11 March 2045 \$(510,709) \$0 \$(510,709) \$0 \$(51,520) \$(33,152) \$10	5	December	2042	\$45,555	\$0	\$45,555	(\$5,016)	\$0	(\$5,016)
8 September 2043 \$29,614 \$0 \$29,614 \$53,314 \$0 \$(\$5,314) \$10 March 2044 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0,177 \$0 \$0,71,77 \$11 June 2044 \$17,124 \$0 \$17,124 \$0,177 \$0 \$0,71,77 \$0 \$0,71,77 \$11 June 2044 \$2,770 \$0 \$2,770 \$0 \$2,770 \$0,71,77 \$0 \$0,71,77 \$12 September 2044 \$2,770 \$0 \$2,770 \$0 \$3,947 \$0,71,77 \$0 \$0,71,77 \$13 December 2044 \$4,406 \$0 \$0 \$4,406 \$0,71,77 \$0 \$0,71,77 \$14 March 2045 \$0,7558 \$0 \$0,7558 \$0 \$0,71,77 \$0 \$0,71,77 \$15 June 2045 \$0,70,99 \$0 \$0,75,58 \$0 \$0,71,77 \$0 \$0,71,77 \$15 June 2045 \$0,70,99 \$0 \$0,75,58 \$0 \$0,31,52 \$0 \$0,81,152 \$15 June 2045 \$0,10,709 \$0 \$0,10,709 \$0,15,152 \$0 \$0,15,152 \$16 September 2045 \$0,13,861 \$0 \$0,13,861 \$0,13,152 \$0 \$0,13,152 \$17 December 2045 \$0,17,013 \$0,17,17 \$0 \$0,13,152 \$0 \$0,13,152 \$19 June 2046 \$0,16,200 \$0 \$0,17,013 \$0,15,152 \$0 \$0,15,152 \$19 June 2046 \$0,16,200 \$0 \$0,17,013 \$0,15,152 \$0 \$0,15,152 \$19 June 2046 \$0,16,200 \$0 \$0,16,200 \$0 \$0,16,200 \$0 \$0,292 \$0 \$0,10,10,10 \$0,10,10,10 \$0,	6	March	2043	\$40,241	\$0	\$40,241	(\$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 \$0 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,121 \$0 \$17,177 \$0 \$17,177 \$0 \$17,177 \$12 \$10 \$244 \$2,770 \$0 \$2,2770 \$0 \$2,770 \$0 \$17,177 \$0 \$17,177 \$13 \$10 \$20 \$14 \$2,770 \$0 \$12,770 \$0 \$17,177 \$0 \$17,177 \$13 \$10 \$20 \$14 \$14,400 \$0 \$0 \$14,400 \$17,177 \$0 \$17,177 \$14 March 2045 \$15,589 \$0 \$15,589 \$0 \$13,152 \$0 \$15,117 \$15 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10	7	June	2043	\$34,928	\$0	\$34,928	(\$5,314)	\$0	(\$5,314)
10 March 2044 \$17,124 \$0 \$17,124 \$0 \$17,124 \$0 \$17,127 \$0 \$0 \$7,177 \$1 1 June 2044 \$2,974 \$0 \$9,947 \$0 \$9,947 \$0 \$0 \$17,177 \$0 \$0 \$7,177 \$1 \$1 \$2 \$2 \$2 \$2 \$2 \$2	8	September	2043	\$29,614	\$0	\$29,614	(\$5,314)	\$0	(\$5,314)
11 June	9	December	2043	\$24,300	\$0	\$24,300	(\$5,314)	\$0	(\$5,314)
12 September 2044 \$2,770 \$0 \$2,770 \$(57,177) \$0 \$(57,177) \$13 December 2044 \$(54,406) \$0 \$0 \$(54,406) \$(57,177) \$0 \$(57,177) \$14 March 2045 \$(57,558) \$0 \$(57,558) \$(53,152) \$0 \$(53,152) \$15 June 2045 \$(510,709) \$0 \$(510,709) \$(53,152) \$0 \$(53,152) \$15 June 2045 \$(513,861) \$0 \$(513,861) \$(53,152) \$0 \$(53,152) \$17 December 2045 \$(513,861) \$0 \$(513,861) \$(53,152) \$0 \$(53,152) \$18 March 2046 \$(516,720) \$0 \$(516,720) \$292 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	10	March		\$17,124		\$17,124	(\$7,177)	\$0	(\$7,177)
13 December 2044 (\$4,406) \$0 (\$4,406) \$0 (\$7,177) \$0 (\$7,177) \$14 March 2045 (\$7,558) \$0 (\$7,558) \$0 (\$3,152) \$0 (\$3,152) \$15 June 2045 (\$10,709) \$0 (\$10,709) \$0 (\$31,52) \$0 (\$3,152) \$16 September 2045 (\$13,861) \$0 (\$13,861) \$0 (\$31,861) \$0 (\$31,852) \$0 (\$33,152) \$17 December 2045 (\$13,861) \$0 (\$13,861) \$0 (\$13,861) \$0 (\$31,852) \$0 (\$33,152) \$17 December 2046 (\$16,6720) \$0 (\$16,6720) \$292 \$0 \$292 \$0 \$292 \$19 June 2046 (\$16,6720) \$0 (\$16,6720) \$292 \$0 \$292 \$0 \$292 \$19 June 2046 (\$16,135) \$0 (\$16,135) \$0 (\$16,428) \$0 (\$16,428) \$292 \$0 \$292 \$0 \$292 \$19 June 2046 (\$16,135) \$0 (\$16,135) \$292 \$0 \$292 \$0 \$292 \$10 September 2046 (\$16,135) \$0 (\$16,135) \$292 \$0 \$292 \$10 September 2046 (\$16,135) \$0 (\$15,843) \$292 \$0 \$292 \$21 December 2046 (\$15,843) \$0 (\$15,843) \$292 \$0 \$292 \$22 March 2047 (\$14,787) \$0 (\$14,787) \$0 (\$14,787) \$528 \$0 \$528 \$24 September 2047 (\$14,259) \$0 (\$14,259) \$0 (\$14,259) \$528 \$0 \$528 \$25 December 2047 (\$13,731) \$0 (\$13,203) \$0 (\$13,203) \$528 \$0 \$528 \$25 December 2047 (\$13,731) \$0 (\$13,203) \$0 (\$13,203) \$528 \$0 \$528 \$27 June 2048 (\$13,203) \$0 (\$13,203) \$528 \$0 \$528 \$29 December 2048 (\$13,203) \$0 (\$13,203) \$528 \$0 \$528 \$29 December 2048 (\$11,619) \$0 (\$11,619) \$528 \$0 \$528 \$29 December 2048 (\$11,619) \$0 (\$11,619) \$528 \$0 \$528 \$29 December 2049 (\$10,036) \$0 (\$11,619) \$528 \$0 \$528 \$29 December 2049 (\$10,036) \$0 (\$11,619) \$528 \$0 \$528 \$29 December 2049 (\$10,036) \$0 (\$11,619) \$528 \$0 \$528 \$29 December 2049 (\$10,036) \$0 (\$10,036) \$528 \$0 \$528 \$31 June 2049 (\$10,563) \$0 (\$10,036) \$528 \$0 \$528 \$31 June 2049 (\$10,563) \$0 (\$10,036) \$528 \$0 \$528 \$31 June 2049 (\$10,563) \$0 (\$10,036) \$0 (\$10,036) \$0 \$528 \$0 \$528 \$31 June 2049 (\$10,563) \$0 (\$5,349) \$0 (\$5,340) \$0 \$528 \$0 \$528 \$31 June 2050 (\$8,890) \$0 (\$8,890) \$0 (\$8,890) \$0 \$528 \$0 \$528 \$31 June 2050 (\$8,890) \$0 (\$8,890) \$0 (\$8,890) \$0 \$528 \$0 \$528 \$31 June 2050 (\$8,890) \$0 (\$8,890) \$0 (\$8,890) \$0 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0 \$0,000 \$0 \$0,000 \$0 \$0	11	June	2044	\$9,947	\$0	\$9,947	(\$7,177)	\$0	(\$7,177)
14 March 2045 (\$7,558) \$0 (\$7,558) \$0 (\$3,152) \$0 (\$3,152) \$15 June 2045 (\$10,709) \$0 (\$10,709) (\$3,152) \$0 (\$3,152) \$15 June 2045 (\$13,861) \$0 (\$13,861) \$0 (\$13,861) \$0 (\$33,152) \$0 (\$33,152) \$17 December 2045 (\$17,013) \$0 (\$17,013) \$0 (\$17,013) \$0 (\$31,152) \$0 (\$33,152) \$17 December 2046 (\$16,720) \$0 (\$16,720) \$292 \$0 \$292 \$19 June 2046 (\$16,628) \$0 (\$16,428) \$0 (\$16,428) \$292 \$0 \$292 \$202 \$202 \$202 \$202 \$202 \$202 \$202 \$202 \$202	12	September	2044	\$2,770	\$0	\$2,770	(\$7,177)	\$0	(\$7,177)
15 June	13	December	2044	(\$4,406)	\$0	(\$4,406)	(\$7,177)	\$0	(\$7,177)
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 (\$16,428) \$0 (\$16,428) \$292 \$0 \$292 21 December 2046 (\$15,843) \$0 (\$16,135) \$292 \$0 \$292 21 December 2046 (\$15,843) \$0 (\$15,315) \$528 \$0 \$522 22 March 2047 (\$14,787) \$0 (\$14,787) \$52 \$0 \$528 24 September 2047 (\$14,259) \$0 \$(\$14,259) \$528 \$0 \$528 25 December 2047 \$14,259) \$0 \$(\$14,259) \$528	14	March	2045	(\$7,558)		(\$7,558)	(\$3,152)	\$0	(\$3,152)
17 December 2045 (\$17,013) \$0 (\$17,013) \$0 (\$3,152) \$0 (\$3,152) \$18 March 2046 (\$16,720) \$0 \$0 (\$16,720) \$292 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	15	June	2045	(\$10,709)	\$0	(\$10,709)	(\$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' 21 December 2046 (\$15,315) \$0 (\$15,315) \$292' \$0 \$292' 21 December 2046 (\$15,315) \$0 (\$15,315) \$328' \$0 \$528' 22 March 2047 (\$14,287) \$0 (\$14,259) \$528' \$0 \$528' 24 September 2047 (\$13,731) \$0 (\$14,259) \$528' \$0 \$528' 25 December 2047 (\$13,731) \$0 (\$13,731) \$528' \$0 \$528' 26 March 2048 (\$12,675) \$0 (\$12,675) \$528'	16	September	2045	(\$13,861)	\$0	(\$13,861)	(\$3,152)	\$0	(\$3,152)
19 June	17	December	2045	(\$17,013)	\$0	(\$17,013)	(\$3,152)	\$0	(\$3,152)
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 (\$14,787) \$0 (\$14,787) \$528 \$0 \$528 23 June 2047 (\$14,259) \$0 (\$14,259) \$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 (\$12,675) \$0 (\$12,675) \$528 \$0 \$528 27 June 2048 (\$12,477) \$0 (\$12,675) \$528 \$0 \$528 28 September 2048 (\$11,619) \$0 (\$11,619) \$528 \$0 \$528 30	18	March	2046	(\$16,720)		(\$16,720)	\$292	\$0	\$292
December 2046 (\$15,843) \$0 (\$15,843) \$292 \$0 \$292 \$20 March 2047 (\$15,315) \$50 (\$15,315) \$528 \$50 \$528 \$23 June 2047 (\$14,259) \$50 (\$14,787) \$528 \$50 \$528 \$24 \$892 \$247 (\$14,259) \$50 (\$14,259) \$528 \$50 \$528 \$24 \$892 \$247 (\$14,259) \$50 (\$14,259) \$528 \$50 \$528 \$25	19	June	2046	(\$16,428)	\$0	(\$16,428)	\$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 (\$11,619) \$528 \$0 \$528 29 December 2048 (\$11,619) \$0 (\$11,619) \$528 \$0 \$528 29 December 2048 (\$11,091) \$0 (\$11,091) \$528 \$0 \$528 30 March 2049 (\$10,036) \$0 (\$10,036) \$528 \$0 <td< td=""><td>20</td><td>September</td><td>2046</td><td>(\$16,135)</td><td>\$0</td><td>(\$16,135)</td><td>\$292</td><td>\$0</td><td>\$292</td></td<>	20	September	2046	(\$16,135)	\$0	(\$16,135)	\$292	\$0	\$292
23 June 2047 (\$14,787) \$0 (\$14,787) \$528 \$0 \$528 24 September 2047 (\$14,259) \$0 (\$14,259) \$50 \$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 (\$11,619) \$0 (\$11,619) \$528 \$0 \$528 29 December 2048 (\$11,091) \$0 (\$11,619) \$528 \$0 \$528 30 March 2049 (\$10,036) \$0 (\$11,091) \$528 \$0 \$528 31 June 2049 (\$10,036) \$0 (\$10,036) \$528 \$0 \$528 32 September 2049 (\$10,036) \$0 (\$10,036) \$528 <t< td=""><td>21</td><td>December</td><td>2046</td><td>(\$15,843)</td><td>\$0</td><td>(\$15,843)</td><td>\$292</td><td>\$0</td><td>\$292</td></t<>	21	December	2046	(\$15,843)	\$0	(\$15,843)	\$292	\$0	\$292
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 (\$11,091) \$0 (\$11,091) \$528 \$0 \$528 30 March 2049 (\$11,091) \$0 (\$11,091) \$528 \$0 \$528 31 June 2049 (\$10,366) \$0 (\$10,366) \$528 \$0 \$528 32 September 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 \$528 33 December 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 <td< td=""><td>22</td><td>March</td><td>2047</td><td>(\$15,315)</td><td></td><td>(\$15,315)</td><td>\$528</td><td></td><td>\$528</td></td<>	22	March	2047	(\$15,315)		(\$15,315)	\$528		\$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 27 June 2048 (\$12,675) \$0 (\$12,675) \$528 \$0 \$528 28 28 Exptember 2048 (\$12,147) \$0 (\$12,147) \$528 \$0 \$528 29 December 2048 (\$11,619) \$0 (\$11,619) \$528 \$0 \$528 29 December 2048 (\$11,091) \$0 (\$11,091) \$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 31 June 2049 (\$10,366) \$0 (\$10,036) \$528 \$0 \$528 33 December 2049 (\$9,508) \$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) \$0 (\$8,452) \$528 \$0 \$528 36 \$528 36 \$528 36 \$528 37 December 2050 (\$7,294) \$0 (\$7,396) \$528 \$0 \$528 39 June 2050 (\$7,396) \$0 (\$7,396) \$528 \$0 \$528 39 June 2051 (\$6,868) \$0 (\$7,396) \$528 \$0 \$528 39 June 2051 (\$6,868) \$0 (\$7,396) \$528 \$0 \$528 39 June 2051 (\$6,868) \$0 (\$7,396) \$528 \$0 \$528 39 June 2051 (\$6,868) \$0 (\$6,868) \$528 \$0 \$528 39 June 2051 (\$5,812) \$0 (\$6,340) \$528 \$0 \$528 39 June 2051 (\$5,812) \$0 (\$5,812) \$528 \$0 \$528 30 \$528	23	June	2047	(\$14,787)	* *	(\$14,787)	\$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 (\$10,563) \$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	24	September	2047	(\$14,259)	\$0	(\$14,259)	\$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 20 December 2048 (\$11,091) \$0 (\$11,091) \$528 \$0 \$528 30 March 2049 (\$10,563) \$0 (\$10,563) \$528 \$0 \$528 31 June 2049 (\$10,036) \$0 (\$10,036) \$528 \$0 \$528 32 September 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 \$528 33 December 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 \$528 33 December 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 \$528 34 March 2050 (\$8,890) \$0 (\$8,980) \$528 \$0 \$528	25	December	2047	(\$13,731)		(\$13,731)	\$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 (\$10,036) \$0 (\$10,036) \$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 (\$7,396) \$528 \$0 \$528 37 <		March		(\$13,203)		(\$13,203)	\$528		\$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 32 December 2049 (\$9,508) \$0 (\$9,508) \$50 \$528 33 December 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 \$528 34 March 2050 (\$8,980) \$0 (\$9,508) \$528 \$0 \$528 35 June 2050 (\$8,452) \$0 (\$8,980) \$528 \$0 \$528 36 September 2050 (\$7,924) \$0 (\$7,924) \$528 \$0 \$528 37 December 2050 (\$7,396) \$0 (\$7,924) \$528 \$0 \$528	27	June	2048	(\$12,675)	* -	(\$12,675)	\$528		\$528
30 March 2049 (\$11,091) \$0 (\$11,091) \$528 \$0 \$528 \$1 June 2049 (\$10,563) \$0 (\$10,563) \$528 \$0 \$528 \$1 June 2049 (\$10,036) \$0 (\$10,036) \$528 \$0 \$528 \$1 June 2049 (\$10,036) \$0 (\$10,036) \$528 \$0 \$528 \$1 June 2049 (\$9,508) \$0 (\$9,508) \$528 \$0 \$528 \$1 June 2050 (\$8,980) \$0 (\$8,452) \$0 (\$8,452) \$0 (\$8,452) \$0 (\$7,924) \$0 \$528 \$0 \$528 \$1 June 2050 (\$7,924) \$0 (\$7,924) \$0 (\$7,924) \$0 \$0 \$528 \$1 June 2050 (\$7,924) \$0 (\$7,924) \$0 \$0 \$528 \$1 June 2050 (\$7,396) \$0 (\$7,924) \$0 \$0 \$528 \$1 June 2050 (\$7,396) \$0 (\$7,924) \$0 \$0 \$0 \$528 \$1 June 2050 (\$7,396) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				(\$12,147)	* *	(\$12,147)			
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 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 (\$6,868) \$0 (\$6,340) \$528 \$0 \$528 </td <td></td> <td></td> <td></td> <td>(\$11,619)</td> <td>* *</td> <td>(\$11,619)</td> <td></td> <td></td> <td></td>				(\$11,619)	* *	(\$11,619)			
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 36 September 2050 (\$7,396) \$0 (\$7,924) \$528 \$0 \$528 37 December 2050 (\$7,396) \$0 (\$7,396) \$528 \$0 \$528 37 December 2051 (\$6,868) \$0 (\$6,868) \$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				(\$11,091)		(\$11,091)	\$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 (\$7,396) \$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 (\$4,228) \$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 2053 (\$2,645) \$0 (\$3,173) \$528 \$0 \$528 46 March 2053 (\$2,645) \$0 (\$3,173) \$528 \$0 \$528 47 June 2053 (\$2,117) \$0 (\$2,117) \$528 \$0 \$528 48 September 2053 (\$1,161) \$0 (\$1,589) \$528 \$0 \$528 49 December 2053 (\$1,061) \$0 (\$1,061) \$528 \$0 \$528 50 March 2054 (\$796) \$0 (\$1,061) \$528 \$0 \$528	31	June	2049	(\$10,563)	* *	(\$10,563)	\$528		\$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 (\$5,812) \$0 (\$5,812) \$528 \$0 \$528 41 December 2051 (\$5,812) \$0 (\$5,284) \$528 \$0 \$528 42 March 2052 (\$4,756) \$0 (\$4,756) \$528 \$0 \$528				(\$10,036)	* -	(\$10,036)		* -	
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 40 September 2051 (\$5,812) \$0 (\$5,812) \$528 \$0 \$528 41 December 2051 (\$5,812) \$0 (\$5,812) \$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									
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 (\$5,812) \$0 (\$5,812) \$528 \$0 \$528 42 March 2052 (\$4,756) \$0 (\$4,756) \$528 \$0 \$528 43 June 2052 (\$4,228) \$0 (\$4,756) \$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 <					* *	(\$8,980)			
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 (\$3,700) \$0 (\$3,700) \$528 \$0 \$528 45 December 2052 (\$3,173) \$0 (\$3,173) \$528 \$0 \$528 </td <td>35</td> <td>June</td> <td>2050</td> <td>(\$8,452)</td> <td>* -</td> <td>(\$8,452)</td> <td>\$528</td> <td>\$0</td> <td>\$528</td>	35	June	2050	(\$8,452)	* -	(\$8,452)	\$528	\$0	\$528
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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									
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49 December 2053 (\$1,061) \$0 (\$1,061) \$528 \$0 \$528 50 March 2054 (\$796) \$0 (\$796) \$265 \$0 \$265				*. * *	* *	*. * *			
50 March 2054 (\$796) \$0 (\$796) \$265 \$0 \$265		•							
					* *				
51 June 2054 (\$530) \$0 (\$530) \$265 \$0 \$265				· · · · · · · · · · · · · · · · · · ·	* *				
	51	June	2054	(\$530)	\$0	(\$530)	\$265	\$0	\$265

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-12

Labor

		Test Y	ear Ended June 30, 2	2017				Test Y	ear Ended June 30,	2017
			(Per Books)			ing Adjustments to T			(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	\$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	(\$9,532,742)	(\$8,102,850)	(\$1,429,891)	\$40,568,840	\$25,536,985	\$15,031,855
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	\$90,778,557	\$54,756,249	\$36,022,308	(\$12,046,978)	(\$7,516,038)	(\$4,530,940)	\$78,731,580	\$47,240,211	\$31,491,369
5										
6										
7	Operation:									
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, Terminaling	\$2,302,746	\$0	\$2,302,746	(\$894,612)	\$0	(\$894.612)	\$1,408,133	\$0	\$1,408,133
11	and Processing Exp.			,,	(407.1,012)		(+)	,,		**,,
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	ψ1,520,075	Ψ,0,,,00	Ø110,107	(4203,513)	(Φ100,113)	(0103,132)	91,001,520	Ψ. 17,175	4515,055
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	\$27,297,462	\$19,729,562	\$7,567,901	\$2,969,206	\$180,721	\$2,788,485	\$30,266,668	\$19,910,282	\$10,356,386
20	Sub Total	\$71,802,695	\$41,605,093	\$30,197,602	(\$9,543,562)	(\$5,142,051)	(\$4,401,510)	\$62,259,133	\$36,463,041	\$25,796,092
21			4.1,000,000	400,1001,000	(++) ++ ++ +-	(44)1.1-(44)	(+ 1) 1 0 1 1 1 1 7			4-11/20102
22	Maintenance:									
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	\$118,353	\$113,149	\$5,205	(\$18,706)	(\$18,513)	(\$193)	\$99,648	\$94,636	\$5,012
26	Sub Total	\$18,975,863	\$13,151,156	\$5,824,706	(\$2,503,416)	(\$2,373,987)	(\$129,429)	\$16,472,447	\$10,777,170	\$5,695,277
27	Suo Total	310,773,003	913,131,130	95,024,700	(\$2,505,710)	(\$2,373,767)	(4127,727)	910,472,447	\$10,777,170	\$5,075,277
28	TOTAL	\$90,778,557	\$54,756,249	\$36,022,308	(\$12,046,978)	(\$7,516,038)	(\$4,530,940)	\$78,731,580	\$47,240,211	\$31,491,369
20	1011111	Ψ/0,770,337	ψυ 1,700,2 1 7	\$30,022,300	(#12,040,770)	(ψ7,5210,050)	(\$1,550,740)	Ψ,0,751,500	917,240,211	\$51,171,507
		\$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

Test Year Ended June 30, 2017

		1000 1	(as Adjusted)	2017	Pro	Pro forma 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	\$36,520,056	\$20,578,469	\$15,941,586	\$6,015,575	\$4,178,066	\$1,837,509	\$42,535,631	\$24,756,535	\$17,779,095	
2	National Grid USA Service Company	\$40,568,840	\$25,536,985	\$15,031,855	\$5,280,461	\$3,321,625	\$1,958,835	\$45,849,301	\$28,858,610	\$16,990,691	
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	\$78,731,580	\$47,240,211	\$31,491,369	\$11,427,076	\$7,591,469	\$3,835,607	\$90,158,656	\$54,831,680	\$35,326,975	
5											
6											
7	Operation:										
8	Production Expenses	(\$43,352)	(\$43,352)	\$0	(\$6,967)	(\$6,967)	\$0	(\$50,318)	(\$50,318)	\$0	
9	Power Production Expenses	\$38	\$0	\$38	\$5	\$0	\$5	\$43	\$0	\$43	
10	Natural Gas Storage, Terminaling	\$1,408,133	\$0	\$1,408,133	\$171,509	\$0	\$171,509	\$1,579,642	\$0	\$1,579,642	
11	and Processing Exp.										
12	Transmission Expenses	(\$785,658)	(\$785,735)	\$77	(\$126,258)	(\$126,267)	\$9	(\$911,916)	(\$912,002)	\$87	
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	\$3,264,212	\$1,996,023	\$1,268,189	\$26,097,239	\$14,416,877	\$11,680,362	
15	Customer Accounts Expenses	\$7,155,709	\$4,222,343	\$2,933,366	\$1,035,808	\$678,528	\$357,280	\$8,191,516	\$4,900,870	\$3,290,646	
16	Customer Service and	\$1,064,528	\$749,493	\$315,035	\$158,814	\$120,443	\$38,371	\$1,223,342	\$869,936	\$353,406	
17	Informational Expenses										
18	Sales Expenses	\$360,039	(\$10,844)	\$370,883	\$43,430	(\$1,743)	\$45,173	\$403,470	(\$12,586)	\$416,056	
19	Administrative & General Expenses	\$30,266,668	\$19,910,282	\$10,356,386	\$4,460,963	\$3,199,569	\$1,261,394	\$34,727,631	\$23,109,851	\$11,617,780	
20	Sub Total	\$62,259,133	\$36,463,041	\$25,796,092	\$9,001,515	\$5,859,586	\$3,141,930	\$71,260,648	\$42,322,627	\$28,938,021	
21		· · · · · · · · · · · · · · · · · · ·						·			
22	Maintenance:										
23	Transmission Expenses	\$391,969	\$42,631	\$349,338	\$49,400	\$6,851	\$42,549	\$441,368	\$49,482	\$391,887	
24	Distribution Expenses	\$15,980,830	\$10,639,903	\$5,340,927	\$2,360,343	\$1,709,825	\$650,518	\$18,341,173	\$12,349,728	\$5,991,445	
25	Administrative & General Expenses	\$99,648	\$94,636	\$5,012	\$15,818	\$15,208	\$610	\$115,466	\$109,844	\$5,622	
26	Sub Total	\$16,472,447	\$10,777,170	\$5,695,277	\$2,425,561	\$1,731,884	\$693,677	\$18,898,007	\$12,509,053	\$6,388,954	
27											
28	TOTAL	\$78,731,580	\$47,240,211	\$31,491,369	\$11,427,076	\$7,591,469	\$3,835,607	\$90,158,656	\$54,831,680	\$35,326,975	
		\$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)

1	Provider Company: Narragansett Electric Company	Rate Year Ending August 31, 2019 Electric (a) \$24,756,535	Adjustments to Reflect Conditions in Rate Year Electric (b) \$665,767	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b) \$25,422,302	Adjustments to Reflect Conditions in Rate Year Electric (d) \$717,929	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d) \$26.140.231
2	National Grid USA Service Company	\$28,858,610	\$892,605	\$29,751,216	\$896,548	\$30,647,764
3	All Other Companies	\$1,216,535	\$33,790	\$1,250,325	\$28,742	\$1,279,067
4	Total	\$54,831,680	\$1,592,162	\$56,423,843	\$1,643,219	\$58,067,062
5 6 7	Operation:	ψ54,051,000	Ψ1,372,102	Ψ50,725,075	Ψ1,013,217	\$30,007,002
8	Production Expenses	(\$50,318)	(\$1,461)	(\$51,780)	(\$1.508)	(\$53,288)
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	40	40	40	40	40
12	Transmission Expenses	(\$912,002)	(\$26,482)	(\$938,484)	(\$27,331)	(\$965,815)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$14.416.877	\$418,627	\$14.835.504	\$432,051	\$15,267,555
15	Customer Accounts Expenses	\$4,900,870	\$142,308	\$5.043.178	\$146.871	\$5,190,049
16	Customer Service and	\$869,936	\$25,261	\$895,196	\$26,071	\$921.267
17	Informational Expenses	, ,	, , , ,	, ,	,	,
18	Sales Expenses	(\$12,586)	(\$365)	(\$12,952)	(\$377)	(\$13,329)
19	Administrative & General Expenses	\$23,109,851	\$671,047	\$23,780,898	\$692,566	\$24,473,464
20	Sub Total	\$42,322,627	\$1,228,934	\$43,551,561	\$1,268,343	\$44,819,903
21 22	Maintenance:					
23	Transmission Expenses	\$49,482	\$1,437	\$50,919	\$1,483	\$52,401
24	Distribution Expenses	\$12,349,728	\$358,602	\$12,708,330	\$370,102	\$13,078,432
25	Administrative & General Expenses	\$109,844	\$3,190	\$113,033	\$3,292	\$116,325
26	Sub Total	\$12,509,053	\$363,229	\$12,872,282	\$374,877	\$13,247,159
27 28	TOTAL	\$54,831,680	\$1,592,162	\$56,423,843	\$1,643,219	\$58,067,062
		(\$0)	\$0	(\$0)	\$0	(\$0)

		Rate Year Ending August 31, 2019 Gas	Adjustments to Reflect Conditions in Rate Year Gas	Data Year 1 Ending August 31, 2020 Gas	Adjustments to Reflect Conditions in Rate Year Gas	Data Year 2 Ending August 31, 2021 Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Ī	Provider Company:					
1	Narragansett Electric Company	\$17,779,095	\$555,209	\$18,334,304	\$434,870	\$18,769,175
2	National Grid USA Service Company	\$16,990,691	\$532,375	\$17,523,066	\$504,875	\$18,027,941
3	All Other Companies	\$557,190	\$15,589	\$572,779	\$13,325	\$586,104
4	Total	\$35,326,975	\$1,103,174	\$36,430,149	\$953,070	\$37,383,220
5						
6						
7 (Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$43	\$1	\$45	\$1	\$46
10	Natural Gas Storage, Terminaling	\$1,579,642	\$49,328	\$1,628,970	\$42,616	\$1,671,587
11	and Processing Exp.					
12	Transmission Expenses	\$87	\$3	\$89	\$2	\$92
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$11,680,362	\$364,749	\$12,045,110	\$315,119	\$12,360,229
15	Customer Accounts Expenses	\$3,290,646	\$102,759	\$3,393,405	\$88,777	\$3,482,182
16	Customer Service and	\$353,406	\$11,036	\$364,442	\$9,534	\$373,977
17	Informational Expenses					
18	Sales Expenses	\$416,056	\$12,992	\$429,048	\$11,225	\$440,273
19	Administrative & General Expenses	\$11,617,780	\$362,794	\$11,980,574	\$313,431	\$12,294,005
20	Sub Total	\$28,938,021	\$903,663	\$29,841,684	\$780,706	\$30,622,390
21						
22 1	Maintenance:					
23	Transmission Expenses	\$391,887	\$12,238	\$404,124	\$10,573	\$414,697
24	Distribution Expenses	\$5,991,445	\$187,098	\$6,178,543	\$161,640	\$6,340,183
25	Administrative & General Expenses	\$5,622	\$176	\$5,798	\$152	\$5,950
26	Sub Total	\$6,388,954	\$199,511	\$6,588,465	\$172,365	\$6,760,830
27						
28	TOTAL	\$35,326,975	\$1,103,174	\$36,430,149	\$953,070	\$37,383,220
		\$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)

		Provider Company	Total	Electric	Gas
	Explanation of Adjustments:		(a)	(b)	(c)
1 Page 1	Adjustments: (to normalize Historic Year)				
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 14	Normalize Union Variable Pay to target Normalize Union Variable Pay to target	National Grid USA Service Company All Other Companies	(\$36,460) \$3.612	(\$15,051)	(\$21,409)
15	Reclass Misc Pay (to)/from Affiliates	Narragansett Electric Company	\$5,612 \$624,738	(\$2,899) \$473,880	\$6,511 \$150,857
16	Reclass Misc Pay (to)/from Affiliates 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 26	Segment Reclassification Segment Reclassification	Narragansett Electric Company National Grid USA Service Company	\$0 (\$0)	\$2,562,849 \$646,585	(\$2,562,849) (\$646,585)
27	Segment Reclassification Segment Reclassification	All Other Companies	(\$0)	\$040,383 \$752	(\$040,383)
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		•			
32		TOTAL	(\$12,046,978)	(\$7,516,038)	(\$4,530,940)
33					
34 Page 2	Adjustments: (to reflect conditions in the Rate Year 8/31/2019)				
35					
36 37	Adjustments to Rate Year	Narragansett Electric Company	\$6,015,575	\$4,178,066	\$1,837,509
38	Adjustments to Rate Year	National Grid USA Service Company	\$5,280,461	\$3,321,625	\$1,958,835
39	Adjustments to Rate Year	All Other Companies	\$131,040	\$91,778	\$39,263
40	rajustions to rate real	The other companies	ψ131,010	ψ,,,,,ο	457,205
41		TOTAL	\$11,427,076	\$7,591,469	\$3,835,607
42					
43 Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate Year 8/31/2020)				
44					
45					
46 47	Adjustments to Rate Year	Narragansett Electric Company	\$1,220,976	\$665,767	\$555,209
48	Adjustments to Rate Year Adjustments to Rate Year	National Grid USA Service Company All Other Companies	\$1,424,981 \$49,380	\$892,605 \$33,790	\$532,375 \$15,589
49	Adjustificitis to Kate Teal	All Other Companies	\$49,360	\$55,790	\$13,369
50		TOTAL	\$2,695,336	\$1,592,162	\$1,103,174
51			4-100-100-0		4-1-0-1-1
52 Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate Year 8/31/2021)				
53					
54					
55	Adjustments to Rate Year	Narragansett Electric Company	\$1,152,799	\$717,929	\$434,870
56	Adjustments to Rate Year	National Grid USA Service Company	\$1,401,423	\$896,548	\$504,875
57	Adjustments to Rate Year	All Other Companies	\$42,068	\$28,742	\$13,325
58 59		TOTAL	\$2,596,290	\$1,643,219	\$953,070
39		IUIAL	\$2,390,290	\$1,045,219	\$955,070

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(b) Page 11, Line 46
46(b) Page 6, Line 52
47(c) Page 7, Line 52
47(b) Page 8, Line 56
47(c) Page 9, Line 56
48(c) Page 10, Line 56
648(c) Page 11, Line 46
55(b) Page 6, Line 62
55(c) Page 7, Line 52
55(c) Page 7, Line 62
55(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

T :	Description	D-4-	Portion of	TI-i	Non Ilaina	Rate Year	Test Year
Line	Description	Rate Electric	Year Electric	Union Electric	Non-Union Electric	Amount Electric	Amount Electric
		(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 Test Year O&M Wages			\$14,546,081 \$12,985,002	\$2,776,857 \$2,253,883		\$17,322,938 \$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 9	Total Test Year Narragansett Electric Company O&M Wages			\$17,792,308	\$2,786,161		\$20,578,469
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$23,845,332	\$4,733,253	\$28,578,585	
11 12	Normalize employees serving the electric business from the gas segment Test Year Temporary and Seasonal Employees			\$5,895,635 \$466,499	\$609,838 \$5,921	\$6,505,473 \$472,420	
13	Incremental Full Time Equivalents			\$2,126,977	\$227,573	\$2,354,549	
14	Vacancies			\$1,490,756	\$101,000	\$1,591,756	
15 16	Total Steady State Wages at 06/30/17			\$33,825,199	\$5,677,585	\$39,502,784	
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.34%	100.00%	\$115,006	0205 554	\$115,006	
18 19	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$206,664	\$206,664	
20	Subtotal			\$33,940,205	\$5,884,249	\$39,824,454	
21 22	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.53%	100.00%	\$858,687		\$858,687	
23	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$176,527	\$176,527	
24 25	Subtotal			\$34,798,892	\$6,060,776	\$40,859,668	
26	Subtotal			φυ ν, /70,074	φυ,υυυ, / / υ	φ+0,037,000	
27 28	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.74% 3.00%	16.99% 16.99%	\$161,998	\$20.002	\$161,998	
28 29	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$30,892	\$30,892	
30	Rate Year 8/31/2019 Total Base Wages			\$34,960,890	\$6,091,668	\$41,052,558	
31 32	Rate Year 8/31/2019 O&M Base Wages			\$16,487,556	\$2,729,067	\$19,216,623	
33				\$10,107,550	42,723,007	\$17,210,023	
34 35	Test Year O&M Non-Financial Variable Pay Test Year O&M Overtime Wages			\$114,710 \$4,692,596	\$509,683 \$22,595	\$624,393 \$4,715,191	
36	Increase Through Rate Year			3.36%	7.29%	54,715,191	
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$3,854	\$37,156	\$41,010	
38 39	Impact of O&M Overtime Wages Increase Through Rate Year			\$157,671	\$1,647	\$159,318	
40	Rate Year 8/31/2019 O&M Wages			\$21,456,387	\$3,300,148	\$24,756,535	\$24,756,535
41 42	Narragansett Electric Company Wage Adjustment 8/31/2019						\$4,178,066
43							
44 45	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020 Incremental Full Time Equivalents, O&M portion			(\$206,741) (\$97,499)	\$0 \$0	(\$206,741) (\$97,499)	
46							
47 48	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020 Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.11% 3.00%	100.00% 100.00%	\$664,261	\$99,004	\$664,261 \$99,004	
49		3.0070	100.0070				
50 51	Rate Year 8/31/2020 O&M Wages			\$22,023,149	\$3,399,153	\$25,422,302	\$25,422,302
52	Narragansett Electric Company Wage Adjustment 8/31/2020						\$665,767
53							
54 55	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021 Incremental Full Time Equivalents, O&M portion			\$34,937 \$16,476	\$0 \$0	\$34,937 \$16,476	
56					Ψ.ν		
57 58	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021 Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	2.72% 3.00%	100.00% 100.00%	\$599,478	\$101,975	\$599,478 \$101,975	
59		5.0070	100.0070				
60 61	Rate Year 8/31/2021 O&M Wages			\$22,639,104	\$3,501,127	\$26,140,231	\$26,140,231
62	Narragansett Electric Company Wage Adjustment 8/31/2021						\$717,929
Line N							
1-8 10	Workpaper MAL-4, Page 1 Annualized wages based on June 30, 2017 employee complement and annual salaries			Line 34 x Line 36 Line 35 x Line 36			
11	Workpaper MAL-4, Page 9		40	Sum of Lines 32 thro	ugh 35 + Line 37 -	Line 38	
12			42	Line 40(f) - Line 8(f)			
	Workpaper MAL-4, Page 10 Per Human Resources		44 45	Workpaper MAL-4, I Line 4 x Line 44	rage 10		
15	Sum of Lines 10 through 14		47-48	(Line 40 + Line 45) x		umn (b) Line 47 or I	ine 48, respectively
	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively Sum of Lines 15 through 18			Line 40 + Sum of Line Line 50(f) - Line 40(f			
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively		54	Workpaper MAL-4, I	,		
	Sum of Lines 20 through 23 Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively			Line 4 x Line 54 (Line 50 + Line 55) x	Column (a) x Col	umn (b) Line 57 or I	ine 58, respectively
				Line 50 + Sum of Lin		(0) Line 37 Of L	50, respectively
30							
30 32	Line 4 x Line 30		62	Line 60(f) - Line 50(f	7)		
30 32 34				Line 60(f) - Line 50(f	·)		

Rate Year

Test Year

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

Portion of

Line	Description	Rate	Year	Union	Non-Union	Amount	Amount
<u> </u>	Description	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 5	O&M Portion			45.26%	36.12%		44.82%
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			\$2,005,351	\$544,285	\$2,549,636	
14 15	Vacancies Total Steady State Wages at 6/30/17			\$532,980 \$28,243,237	\$122,164 \$1,836,699	\$655,144 \$30,079,936	
16	Total Steady State Wages at 0/30/17			\$26,243,237	\$1,030,077	\$30,079,930	
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.15%	100.00%			\$42,365	
18 19	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$66,856	\$66,856	
20	Subtotal			\$28,285,602	\$1,903,555	\$30,189,157	
21					. , ,	, , , , , , , , ,	
22	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.35%	100.00%			\$664,712	
23 24	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$57,107	\$57,107	
25	Subtotal			\$28,950,313	\$1,960,662	\$30,910,975	
26							
27	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.42%	16.99%		00.002	\$119,032	
28 29	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$9,993	\$9,993	
30	Rate Year 8/31/2019 Total Base Wages			\$29,069,345	\$1,970,655	\$31,040,000	
31							
32 33	Rate Year 8/31/2019 O&M Base Wages			\$13,156,785	\$711,801	\$13,868,586	
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%	620.550	
37 38	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year Impact of O&M Overtime Wages Increase Through Rate Year			\$3,978 \$96,652	\$24,580 \$128	\$28,558 \$96,780	
39	Impact of occite overame viages increase imough rate four			970,002	9120	470,700	
40	Rate Year 8/31/2019 O&M Wages			\$16,703,668	\$1,075,427	\$17,779,095	\$17,779,095
41 42	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,837,509
43	Natitagaissett Electric Company Wage Aujustinent 6/51/2017						\$1,037,307
44	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$143,962	\$0	\$143,962	
45	Incremental Full Time Equivalents, O&M portion			\$65,157	\$0	\$65,157	
46 47	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.73%	100.00%	\$457,789		\$457,789	
48	Non-Union Wage Increase Effective 09/01/2019 through 08/31/20 (12 Months)	3.00%	100.00%		\$32,263	\$32,263	
49							
50	Rate Year 8/31/2020 O&M Wages			\$17,226,615	\$1,107,690	\$18,334,304	\$18,334,304
51 52	Narragansett Electric Company Wage Adjustment 8/31/2020						\$555,209
53							
54	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$34,065	\$0	\$34,065	
55 56	Incremental Full Time Equivalents, O&M portion			\$15,418	\$0	\$15,418	
57	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.24%	100.00%	\$386,222		\$386,222	
58	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$33,231	\$33,231	
59 60	Rate Year 8/31/2021 O&M Wages			\$17.629.254	\$1,140,920	\$19.760.175	¢19 760 175
61	Raie Tear 8/31/2021 O&M wages			\$17,628,254	\$1,140,920	\$18,769,175	\$18,769,175
62	Narragansett Electric Company Wage Adjustment 8/31/2021						\$434,870
Line N	otes						
1-8	Workpaper MAL-4, Page 1						
10	Annualized wages based on June 30, 2017 employee complement and annual salaries		37	Line 34 x Line 36			
11 12	Workpaper MAL-4, Page 9 Per Company books		38 40	Line 35 x Line 36 Sum of Lines 32 thro	ugh 35 ⊥ Iine 37 ⊥	I ine 38	
13	Workpaper MAL-4, Page 11		42	Line 40(f) - Line 8(f)		· Line 36	
14	Per Human Resources		44	Workpaper MAL-4, l	Page 11		
15	Sum of Lines 10 through 14 Line 15 x Column (a) x Column (b) Line 17 or Line 18 respectively.		45 47-48	Line 4 x Line 44	Column (a) v Colu	ımıı (b) Lina 47 ar I	ing 49 respectively
20	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively Sum of Lines 15 through 18		50	(Line 40 + Line 45) x Line 40 + Sum of Lin		(U) Lille 4/ Of L	лис то, техресшуету
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively		52	Line 50(f) - Line 40(f			
	Sum of Lines 20 through 23		54	Workpaper MAL-4, I	Page 11		
27-28 30	Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively Sum of Lines 25 through 28		55 57-58	Line 4 x Line 54 (Line 50 + Line 55) x	Column (a) x Col	ımn (b) Line 57 or I	ine 58, respectively
32	Line 4 x Line 30		60	Line 50 + Sum of Lin		(o, Line 5 / Of L	50, respectively
34	Line 6 - Band A & B Financial Variable Pay, Workpaper MAL-4, Page 4		62	Line 60(f) - Line 50(f	· -		
35 36	Line 7 (1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Col	umn (b) Lin	e 22 or I ine 23	3 respectively) v (1 ± 0	Column (a) v Colum	nn (b) Line 27 or Li	ine 28 respectively) 1
50	(2) and the supposition of the s	(5), 2111	Line 20	.,	(a) A Colui	(-), 2, or Li	,, <i>, </i>

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	Rate	Portion of Year	Union	Non-Union	Rate Year Amount	Test Year Amount
Line	Description	Electric (a)	Electric (b)	Electric (c)	Electric (d)	Electric (e)	Electric (f)
1	Service Company Test Year Total Base Wages	()		\$88,805,821	\$465,382,043		\$554,187,863
2	Narragansett Electric Company Share of Test Year Total Base Wages			\$6,829,766	\$28,741,289		\$35,571,056
4 5	Less Test Year Capitalized Wages Test Year O&M Wages			\$3,896,329 \$2,933,437	\$9,090,209 \$19,651,080		\$12,986,538 \$22,584,517
6 7	O&M Portion			42.95%	68.37%		63.49%
8 9 10	Test Year O&M Variable Pay Test Year O&M Overtime Wages Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$41,472 \$324,641 \$3,299,551	\$2,471,221 \$115,133 \$22,237,434		\$2,512,694 \$439,774 \$25,536,985
11 12 13	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees) Narragansett Electric Company Share of Base Wages 6/30/17			\$94,499,627 7.69%	\$494,100,352 6.18%	\$588,599,980 6.42%	
14 15	Steady State Wages at 6/30/17 Charged to Narragansett Company			\$7,267,658	\$30,514,889	\$37,782,547	
16 17	Test Year Temporary and Seasonal Employees Incremental Full Time Equivalents			\$0 \$27,336	\$53,564 \$665,802	\$53,564 \$693,138	
18 19	Vacancies Total Steady State Wages at 6/30/17			\$0 \$7,294,995	\$0 \$31,234,255	\$38,529,249	
20 21 22	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018 Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	0.32% 3.64%	100.00% 100.00%	\$23,344	\$1,136,927	\$23,344 \$1,136,927	
23 24	Subtotal			\$7,318,339	\$32,371,181	\$39,689,520	
25 26 27	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019 Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	2.51% 3.00%	100.00% 100.00%	\$183,690	\$971,135	\$183,690 \$971,135	
28 29	Subtotal			\$7,502,029	\$33,342,317	\$40,844,346	
30 31 32	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019 Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	2.72% 3.00%	16.99% 16.99%	\$34,669	\$169,946	\$34,669 \$169,946	
33 34	Rate Year 8/31/2019 Total Base Wages			\$7,536,698	\$33,512,263	\$41,048,961	
35 36 37	Rate Year 8/31/2019 O&M Base Wages			\$3,237,012	\$22,912,334	\$26,149,346	
38 39	Test Year O&M Non-Financial Variable Pay Test Year O&M Overtime Wages			\$41,472 \$324,641	\$2,057,514 \$115,133	\$2,098,986 \$439,774	
40 41 42 43	Increase Through Rate Year Impact of O&M Non-Financial Variable Pay Increase Through Rate Year Impact of O&M Overtime Wages Increase Through Rate Year			3.31% \$1,373 \$10,746	7.29% \$149,993 \$8,393	\$151,365 \$19,139	
44	Rate Year O&M Wages			\$3,615,244	\$25,243,367	\$28,858,611	\$28,858,611
45 46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$3,321,625
47 48 49	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020 Incremental Full Time Equivalents, O&M portion			\$0 \$0	\$34,017 \$23,257	\$34,017 \$23,257	
50 51 52 53	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020 Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.08% 3.00%	100.00% 100.00%	\$111,350	\$757,999	\$111,350 \$757,999	
54 55	Rate Year 8/31/2020 O&M Wages			\$3,726,593	\$26,024,623	\$29,751,216	\$29,751,216
56 57	Narragansett Electric Company Wage Adjustment 8/31/2020						\$892,605
58 59 60	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021 Incremental Full Time Equivalents, O&M portion			\$0 \$0	\$22,631 \$15,473	\$22,631 \$15,473	
61 62	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021 Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	2.68% 3.00%	100.00% 100.00%	\$99,873	\$781,203	\$99,873 \$781,203	
63 64	Rate Year 8/31/2021 O&M Wages			\$3,826,466	\$26,821,299	\$30,647,765	\$30,647,765
65 66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$896,548
Line N	otes						
1	Per Company books Workpaper MAL-4, Page 2		41 42	Line 38 x Line 40 Line 39 x Line 40			
12 13	Workpaper MALS-4, Tage 2 Annualized wages based on June 30, 2017 employee complement and annual salaries Line 3 / Line 1 Line 12 x Line 13		44 46 48	Sum of Lines 36 throug Line 44(f) - Line 10(f) Workpaper MAL-4, Pag		242	
16 17	Per Company books Workpaper MAL-4, Pages 11-12		49 51-52	Line 6 x Line 48 (Line 44 + Line 49) x C	olumn (a) x Column	(b) Line 51 or Line 52	2, respectively
19 21-22	Sum of Lines 15 through 18 Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively		54 56	Line 44 + Sum of Lines Line 54(f) - Line 44(f)	49 through 52		
24	Sum of Lines 18 through 22 Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively		58 59	Workpaper MAL-4, Pas Line 6 x Line 58	ges 11-12		
29 31-32 34	Sum of Lines 24 through 27 Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively Sum of Lines 29 through 32		61-62 64 66	(Line 54 + Line 59) x C Line 54 + Sum of Lines Line 64(f) - Line 54(f)		(b) Line 61 or Line 62	2, respectively
38	Line 6 x Line 34 Line 8 - Band A & B Financial Variable Pay, Workpaper MAL-4, Page 5						
39 40	Line 9 (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (b) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (b) x Col	mn (b), Line 2	26 or Line 27, 1	respectively) x (1 + Colu	mn (a) x Column (b),	Line 31 or Line 32, r	espectively) - 1

Rate Year

Test Year

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	Rate	Portion of Year	Union	Non-Union	Rate Year Amount	Test Year Amount
Line	Description	Gas	Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)	(f)
1 2	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043		\$554,187,863
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$3,148,702	\$17,355,745		\$20,504,447
4 5	Less Test Year Capitalized Wages Test Year O&M Wages			\$1,278,709 \$1,869,993	\$5,984,415 \$11,371,330		\$7,263,124 \$13,241,323
6	O&M Portion			59.39%	65.52%		64.58%
7 8	Test Year O&M Variable Pay			\$27,887	\$1,389,954		\$1,417,841
9	Test Year O&M Overtime Wages			\$311,799	\$60,893		\$372,692
10 11	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$2,209,678	\$12,822,177		\$15,031,855
12 13	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employee Narragansett Electric Company Share of Base Wages 6/30/17	es)		\$94,499,627 3.55%	\$494,100,352 3.73%	\$588,599,980 3.70%	
14							
15 16	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company Test Year Temporary and Seasonal Employees			\$3,350,582 \$0	\$18,426,753 \$33,340	\$21,777,335 \$33,340	
17	Incremental Full Time Equivalents			\$12,603	\$402,052	\$414,654	
18 19	Vacancies Total Steady State Wages at 6/30/17			\$3,363,184	\$18,862,144	\$0 \$22,225,329	
20					010,002,111		
21 22	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018 Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	0.72% 3.64%	100.00% 100.00%	\$24,215	\$686,582	\$24,215 \$686,582	
23 24 25	Subtotal			\$3,387,399	\$19,548,726	\$22,936,126	
26 27	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019 Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.02% 3.00%	100.00% 100.00%	\$102,299	\$586,462	\$102,299 \$586,462	
28 29	Subtotal	5.0070	100.00%	\$3,489,699	\$20,135,188	\$23,624,887	
30		4.200	16.006		, ,		
31 32	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019 Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	4.20% 3.00%	16.99% 16.99%	\$24,902	\$102,629	\$24,902 \$102,629	
33 34	Rate Year 8/31/2019 Total Base Wages			\$3,514,601	\$20,237,817	\$23,752,418	
35 36	Rate Year 8/31/2019 O&M Base Wages			\$2,087,321	\$13,259,818	\$15,347,139	
37							
38 39	Test Year O&M Non-Financial Variable Pay Test Year O&M Overtime Wages			\$27,887 \$311,799	\$1,140,132 \$60,893	\$1,168,019 \$372,692	
40	Increase Through Rate Year			4.50%	7.29%		
41 42	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year Impact of O&M Overtime Wages Increase Through Rate Year			\$1,255 \$14,031	\$83,116 \$4,439	\$84,371 \$18,470	
43 44 45	Rate Year O&M Wages			\$2,442,292	\$14,548,398	\$16,990,691	\$16,990,691
46 47	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,958,835
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$20,541	\$20,541	
49	Incremental Full Time Equivalents, O&M portion			\$0	\$13,459	\$13,459	
50 51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.36%	100.00%	\$82,061		\$82,061	
52 53	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$436,856	\$436,856	
54 55	Rate Year 8/31/2020 O&M Base Wages			\$2,524,353	\$14,998,712	\$17,523,066	\$17,523,066
56 57	Narragansett Electric Company Wage Adjustment 8/31/2020						\$532,375
58 59	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021 Incremental Full Time Equivalents, O&M portion			\$0 \$0	\$13,666 \$8,954	\$13,666 \$8,954	
60				\$0	\$6,534		
61 62	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021 Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	1.81% 3.00%	100.00% 100.00%	\$45,691	\$450,230	\$45,691 \$450,230	
63 64	Rate Year 8/31/2021 O&M Base Wages			\$2,570,044	\$15,457,896	\$18,027,941	\$18,027,941
65 66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$504,875
Line N	otes Per Company books		41	Line 38 x Line 40			
3-10	Workpaper MAL-4, Page 2		42	Line 39 x Line 40			
12 13	Annualized wages based on June 30, 2017 employee complement and annual salaries Line 3 / Line 1		44 46	Sum of Lines 36 to Line 44(f) - Line 1	hrough 39 + Line 4	1 + Line 42	
15	Line 12 x Line 13		48	Workpaper MAL-			
16 17	Per Company books Workpaper MAL-4, Pages 11-12			Line 6 x Line 48	9) v Column (a) v C	Column (b) Line 51	or Line 52, respectively
19	Sum of Lines 15 through 18		54		Lines 49 through 5		or Line 52, respectively
21-22 24	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively Sum of Lines 18 through 22		56 58	Line 54(f) - Line 4			
	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively			Workpaper MAL- Line 6 x Line 58	→, rages 11-12		
29	Sum of Lines 24 through 27		61-62	(Line 54 + Line 59			or Line 62, respectively
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively Sum of Lines 29 through 32			Line 54 + Sum of Line 64(f) - Line 5	Lines 59 through 6 54(f)	۷	
36	Line 6 x Line 34			.,	-		
	Line 8 - Band A & B Financial Variable Pay, Workpaper MAL-4, Page 5 Line 9						
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Co	olumn (b), L	ine 26 or Line	e 27, respectively)	x (1 + Column (a)	c 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 Year	Union	Non-Union	Rate Year Amount	Test Year Amount
		Electric (a)	Electric (b)	Electric (c)	Electric (d)	Electric (e)	Electric (f)
1	Other Affiliates Test Year Total Base Wages			\$627,727,377	\$127,406,430		\$755,133,806
2	Narragansett Electric Company Share of Test Year Total Base Wages			\$1,604,620	\$389,777		\$1,994,397
4 5	Less Test Year Capitalized Wages Test Year O&M Wages			\$752,420 \$852,199	\$226,242 \$163,535		\$978,663 \$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 10	Test Year O&M Overtime Wages Total Test Year Other Affiliates Wages to Narragansett Electric Company O&M			\$78,504 \$957,200	(\$3,440) \$167,557		\$75,064 \$1,124,757
11							
12 13 14	Total Affiliates Steady State Wages at 6/30/17 (excluding Temporary Employees) Narragansett Electric Company Share of Base Wages 6/30/17			\$652,183,071 0.26%	\$123,158,619 0.31%	\$775,341,689 0.26%	
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$1,695,676	\$381,792	\$2,077,468	
16 17	Test Year Temporary and Seasonal Employees Incremental Full Time Equivalents			\$0 \$0	\$448 \$0	\$448 \$0	
18 19	Vacancies Total Steady State Wages at 6/30/17			\$0 \$1,695,676	\$0 \$382,240	\$0 \$2,077,916	
20		0.590/	100.000/				
21 22	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018 Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	0.58% 3.64%	100.00% 100.00%	\$9,835	\$13,914	\$9,835 \$13,914	
23 24	Subtotal			\$1,705,511	\$396,153	\$2,101,664	
25		2.470/	100.000/		72.3,222		
26 27	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019 Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	2.47% 3.00%	100.00% 100.00%	\$42,126	\$11,885	\$42,126 \$11,885	
28 29	Subtotal			\$1,747,637	\$408,038	\$2,155,675	
30 31 32	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019 Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	2.45% 3.00%	16.99% 16.99%		\$2,080	\$7,275 \$2,080	
33 34	Rate Year 8/31/2019 Total Base Wages	3.00%	10.9970	\$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 41	Increase Through Rate Year Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			3.49% \$925	7.29% \$506	\$1,430	
42 43	Impact of O&M Overtime Wages Increase Through Rate Year			\$2,740	(\$251)	\$2,489	
44	Rate Year O&M Wages			\$1,040,699	\$175,836	\$1,216,535	\$1,216,535
45 46 47	Narragansett Electric Company Wage Adjustment 8/31/2019						\$91,778
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
49 50	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
51 52	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020 Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	2.74% 3.00%	100.00% 100.00%	\$28,515	\$5,275	\$28,515 \$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 62	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021 Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	2.18% 3.00%	100.00% 100.00%		\$5,433	\$23,309 \$5,433	
63 64	Rate Year 8/31/2021 O&M Wages	210075		\$1,092,523	\$186,544	\$1,279,067	\$1,279,067
65 66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$28,742
Line N	otes Per Company books		41	Line 38 x Line 40			
3-10	Workpaper MAL-4, Page 2		42	Line 39 x Line 40			
12 13	Annualized wages based on June 30, 2017 employee complement and annual salaries Line 3 / Line 1		44 46	Sum of Lines 36 through Line 44(f) - Line 10(f)	h 39 + Line 41 + Lin	e 42	
15 16	Line 12 x Line 13 Per Company books		49 51-52	Line 6 x Line 48 (Line 44 + Line 49) x C	olumn (a) v Column	(b) Line 51 or Line 5	2 recnectively
19	Sum of Lines 15 through 18		54	Line 44 + Sum of Lines		(b) Line 31 of Line 2	2, respectively
21-22 24	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively Sum of Lines 18 through 22		56 59	Line 54(f) - Line 44(f) Line 6 x Line 58			
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively Sum of Lines 24 through 27		61-62 64	(Line 54 + Line 59) x C Line 54 + Sum of Lines		(b) Line 61 or Line 6	62, respectively
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively		66	Line 54 + Sum of Lines Line 64(f) - Line 54(f)	Jy u⊪ougfi 02		
	Sum of Lines 29 through 32 Line 6 x Line 34						
	Line 8 - Band A & B Financial Variable Pay, Workpaper MAL-4, Page 5 Line 9						
39							

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 Year	Union	Non-Union	Rate Year Amount	Test Year Amount
Line	Description	Gas (a)	Gas (b)	Gas (c)	Gas (d)	Gas (e)	Gas (f)
1	Other Affiliates Test Year Total Base Wages	(a)	(6)	\$627,727,377	\$127,406,430	(e)	\$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 Test Year O&M Wages			\$99,232 \$377,416	\$10,036 \$71,035		\$109,268 \$448,451
	O&M Portion			79.18%	87.62%		80.41%
	Test Year O&M Variable Pay Test Year O&M Overtime Wages			\$18,870 \$39,984	\$10,285 \$338		\$29,155 \$40,321
10	Total Test Year Other Affiliates Wages to Narragansett Electric Company O&M			\$436,269	\$81,658		\$517,927
11 12 13	Total Affiliates Steady State Wages at 6/30/17 (excluding Temporary Employees) Narragansett Electric Company Share of Base Wages 6/30/17			\$656,313,717 0.08%	\$127,331,459 0.06%	\$783,645,176 0.07%	
	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company Test Year Temporary and Seasonal Employees			\$498,354 \$159 \$0	\$81,023 \$469 \$0	\$579,378 \$628 \$0	
18	Incremental Full Time Equivalents Vacancies			\$0	\$0	\$0	
20	Total Steady State Wages at 6/30/17			\$498,514	\$81,492	\$580,005	
21 22	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018 Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	0.53% 3.64%	100.00% 100.00%	\$2,642	\$2,966	\$2,642 \$2,966	
	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	#2.524	\$12,479	
28	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$2,534	\$2,534	
30	Subtotal			\$513,635	\$86,992	\$600,626	
31 32	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019 Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	2.47% 3.00%	16.99% 16.99%	\$2,155	\$443	\$2,155 \$443	
	Rate Year 8/31/2019 Total Base Wages			\$515,790	\$87,435	\$603,225	
	Rate Year 8/31/2019 O&M Base Wages			\$408,403	\$76,611	\$485,013	
	Test Year O&M Non-Financial Variable Pay			\$18,870	\$10,177	\$29,047	
40	Test Year O&M Overtime Wages Increase Through Rate Year			\$39,984 3.47%	\$338 7.29%	\$40,321	
42	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year Impact of O&M Overtime Wages Increase Through Rate Year			\$655 \$1,387	\$742 \$25	\$1,397 \$1,412	
	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 50	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
51 52	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020 Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	2.76% 3.00%	100.00% 100.00%	\$12,953	\$2,637	\$12,953 \$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	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
59 60	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
61 62	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021 Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	2.20% 3.00%	100.00% 100.00%	\$10,610	\$2,716	\$10,610 \$2,716	
	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 N	otes						
	Per Company books Workpaper MAL-4, Page 3			Line 38 x Line 40 Line 39 x Line 40			
	Annualized wages based on June 30, 2017 employee complement and annual salaries Line 3 / Line 1			Sum of Lines 36 throug Line 44(f) - Line 10(f)	gh 39 + Line 41 + Lin	ne 42	
	Line 12 x Line 13 Per Company books			Line 6 x Line 48 (Line 44 + Line 49) x 0	Column (a) x Columr	(b) Line 51 or Line	52, respectively
19	Sum of Lines 15 through 18 Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively		54	Line 44 + Sum of Line Line 54(f) - Line 44(f)			•
24	Sum of Lines 18 through 22 Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively		59	Line 6 x Line 58 (Line 54 + Line 59) x C	Column (a) x Columr	n (b) Line 61 or Line	62, respectively
29	Sum of Lines 24 through 27 Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively		64	Line 54 + Sum of Lines Line 64(f) - Line 54(f)		. ,	p
34	Sum of Lines 29 through 32 Line 6 x Line 34		30	Line 04(1) - Line 34(1)			
38	Line 8 × Line 34 Line 8 - Band A & B Financial Variable Pay, Workpaper MAL-4, Page 6 Line 9						
	LIIIC 7				Column (a) x Colum		

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-13

Health Care

		Test Ye	ar Ended June 30,	2017				Test Year Ended June 30, 2017		
			(Per Books)			rmalizing Adjustme			(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	\$5,255,398	\$3,010,190	\$2,245,208	(\$455,371)	(\$455,371)	\$0	\$4,800,027	\$2,554,819	\$2,245,208
2	National Grid USA Service Company	\$6,887,847	\$4,751,409	\$2,136,438	(\$697,485)	(\$697,485)	\$0	\$6,190,362	\$4,053,924	\$2,136,438
3	All Other Companies	\$198,456	\$140,104	\$58,352	(\$33,410)	(\$33,410)	\$0	\$165,046	\$106,694	\$58,352
4	Total	\$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
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	\$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
20	Sub Total	\$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
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$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
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes
 Per Company Books

 (b) and (c)
 Per Company Books

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

 Column (c) + Column (f)

Line Notes

1(e) 2(e) 3(e) 1(f) 2(f) 3(f) 19

$$\begin{split} & \text{Page 5, Line 2(b) + Line 6(b) + Line 10(b)} \\ & \text{Page 5, Line 3(b) + Line 7(b) + Line 11(b)} \\ & \text{Page 5, Line 4(b) + Line 8(b) + Line 12(b)} \\ & \text{Page 5, Line 2(c) + Line 6(c) + Line 10(c)} \\ & \text{Page 5, Line 3(c) + Line 7(c) + Line 11(c)} \\ & \text{Page 5, Line 3(c) + Line 7(c) + Line 11(c)} \\ & \text{Page 5, Line 4(c) + Line 8(c) + Line 12(c)} \\ & \text{Equals Line 4} \end{split}$$

Test Year Ended June 30, 2017

		Test Y	ear Ended June 30	, 2017						
			(as Adjusted)		Pr	oforma Adjustments		Rate Yea	r Ending August 3	1, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$4,800,027	\$2,554,819	\$2,245,208	\$1,371,684	\$973,830	\$397,854	\$6,171,711	\$3,528,649	\$2,643,061
2	National Grid USA Service Company	\$6,190,362	\$4,053,924	\$2,136,438	(\$1,080,803)	(\$832,936)	(\$247,867)	\$5,109,559	\$3,220,989	\$1,888,571
3	All Other Companies	\$165,046	\$106,694	\$58,352	\$0	\$0	\$0	\$165,046	\$106,694	\$58,352
4	Total	\$11,155,435	\$6,715,438	\$4,439,997	\$290,881	\$140,895	\$149,986	\$11,446,316	\$6,856,332	\$4,589,983
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	\$11,155,435	\$6,715,438	\$4,439,997	\$290,881	\$140,895	\$149,986	\$11,446,316	\$6,856,332	\$4,589,983
20	Sub Total	\$11,155,435	\$6,715,438	\$4,439,997	\$290,881	\$140,895	\$149,986	\$11,446,316	\$6,856,332	\$4,589,983
21									·	
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$11,155,435	\$6,715,438	\$4,439,997	\$290,881	\$140,895	\$149,986	\$11,446,316	\$6,856,332	\$4,589,983
		\$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

1 2 3 4	Provider Company: Narragansett Electric Company National Grid USA Service Company All Other Companies Total	Rate Year Ending August 31, 2019 Electric (a) \$3,528,649 \$3,220,989 \$106,694 \$6,856,332	Adjustments to Reflect Conditions in Data Year Electric (b) \$102,331 \$93,409 \$3,094 \$198,834	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b) \$3,630,980 \$3,314,397 \$109,788 \$7,055,166	Adjustments to Reflect Conditions in Data Year Electric (d) \$105,662 \$96,449 \$3,195 \$205,305	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d) \$3,736,642 \$3,410,846 \$112,983 \$7,260,471
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	\$6,856,332	\$198,834	\$7,055,166	\$205,305	\$7,260,471
20	Sub Total	\$6,856,332	\$198,834	\$7,055,166	\$205,305	\$7,260,471
21						
22	Maintenance:	40	40	40	40	40
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	\$6,856,332	\$198,834	\$7,055,166	\$205,305	\$7,260,471
		\$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

		Rate Year Ending August 31, 2019 Gas	Adjustments to Reflect Conditions in Data Year Gas	Data Year 1 Ending August 31, 2020 Gas	Adjustments to Reflect Conditions in Data Year Gas	Data Year 2 Ending August 31, 2021 Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:		(-)		(")	(4) (4)
1	Narragansett Electric Company	\$2,643,061	\$82,464	\$2,725,525	\$71,409	\$2,796,934
2	National Grid USA Service Company	\$1,888,571	\$58,923	\$1,947,494	\$51,024	\$1,998,518
3	All Other Companies	\$58,352	\$1,821	\$60,172	\$1,577	\$61,749
4	Total	\$4,589,983	\$143,207	\$4,733,191	\$124,010	\$4,857,201
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	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	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$4,589,983	\$143,207	\$4,733,191	\$124,010	\$4,857,201
20	Sub Total	\$4,589,983	\$143,207	\$4,733,191	\$124,010	\$4,857,201
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	\$4,589,983	\$143,207	\$4,733,191	\$124,010	\$4,857,201
		\$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

		Explanation of Adjustments:	Provider Company	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1 2	Page 1	Adjustments: (to normalize Historic Year) (IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$411,192)	(\$411,192)	\$0
3 4 5		(IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement	National Grid USA Service Company All Other Companies	(\$649,042) (\$19,138)	(\$649,042) (\$19,138)	\$0 \$0
6		Inspection & Maintenance	Narragansett Electric Company	(\$44,179)	(\$44,179)	\$0
7 8		Inspection & Maintenance Inspection & Maintenance	National Grid USA Service Company All Other Companies	(\$389) (\$8,620)	(\$389) (\$8,620)	\$0 \$0
9 10		Major Storm Activity	Narragansett Electric Company	\$0	\$0	\$0
11 12		Major Storm Activity Major Storm Activity	National Grid USA Service Company All Other Companies	(\$48,053) (\$5,651)	(\$48,053) (\$5,651)	\$0 \$0
13		Major Storiii Activity	-			
14 15			TOTAL	(\$1,186,265)	(\$1,186,265)	\$0
16 17						
18 19	Page 2	Adjustments: (to reflect conditions in the Ra	te Year 8/31/19)			
20 21		To increase costs for:	Narragansett Electric	\$1,371,684	\$973,830	\$397,854
22			National Grid USA Service Co.	(\$1,080,803)	(\$832,936)	(\$247,867)
23 24			All Other Companies	\$0	\$0	\$0
25 26			TOTAL	\$290,881	\$140,895	\$149,986
27 28	Page 3 and Page 4	Adjustments: (to reflect conditions in the Ra	te Year 8/31/20)			
29 30		Payroll Inflator 2.90% Electric	Narragansett Electric	\$184,794	\$102,331	\$82,464
31		3.12% Gas	National Grid USA Service Co.	\$152,332	\$93,409	\$58,923
32 33			All Other Companies	\$4,915	\$3,094	\$1,821
34 35			TOTAL	\$342,041	\$198,834	\$143,207
36 37	Page 3 and Page 4	Adjustments: (to reflect conditions in the Ra	te Year 8/31/21)			
38		Payroll Inflator				
39 40		2.91% Electric 2.62% Gas	Narragansett Electric National Grid USA Service Co.	\$177,070 \$147,473	\$105,662 \$96,449	\$71,409 \$51,024
41 42			All Other Companies	\$4,771	\$3,195	\$1,577
43			TOTAL	\$329,315	\$205,305	\$124,010
Line Notes						
2(b)-4(b)	Workpaper MAL-1,					
6(b) - 8(b) 10(b) - 12(b)	Schedule MAL-3, P Schedule MAL-3, P					
21(b)	Page 6, Line 35(a) -	Page 1, Line 1(h)				
22(b) 21(c)	Page 6, Line 35(b) - Page 7, Line 35(a) -					
22(c) 30(b)	Page 7, Line 35(b) -	- Page 1, Line 2(i) Payroll Inflator Rate from Schedule MAL-8, Pa	200 6 Line 47(i)			
31(b)	-	Payroll Inflator Rate from Schedule MAL-8, Pa				
32(b)	•	Payroll Inflator Rate from Schedule MAL-8, Pa	9			
30(c) 31(c)	-	Payroll Inflator Rate from Schedule MAL-8, Pa Payroll Inflator Rate from Schedule MAL-8, Pa	=			
32(c)	Page 4, Line 3(a) *	Payroll Inflator Rate from Schedule MAL-8, Pa	age 6, Line 47(j)			
39(b) 40(b)	-	Payroll Inflator Rate from Schedule MAL-8, Pa Payroll Inflator Rate from Schedule MAL-8, Pa				
40(b) 41(b)	-	Payroll Inflator Rate from Schedule MAL-8, Payroll Inflator Rate from Schedule MAL-8, Pa				
39(c)	Page 4, Line 1(c) *	Payroll Inflator Rate from Schedule MAL-8, Pa	age 6, Line 74(j)			
40(c) 41(c)	-	Payroll Inflator Rate from Schedule MAL-8, Pa Payroll Inflator Rate from Schedule MAL-8, Pa	=			
.1(0)	.g,					

	<u>Description</u>	Narragansett Electric Electric (a)	National Grid Service Company Electric (b)	Other Affiliates Electric (c)	Total Electric (d)
		(a)	(b)	(6)	(u)
1	Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$6,715,438
2					
3	Medical and Dental Costs using 6/30/17 enrollment	0.01.00	AMA 000 00 4		
4	Medical	\$6,246,260	\$73,893,894	\$0	
5	Dental Control of the second o	\$321,787	\$3,772,222	\$0 \$0	
6 7	Sub-Total Medical and Dental Costs	\$6,568,046	\$77,666,116	\$0	
8					
9	Number of Steady State Rate Year Employees	392	6,051		
10	Number of Steady State Rate Teal Employees	372	0,031		
11	Healthcare and Dental Costs Per Employee 2018 Rates				
12	Medical Medical	\$15,934	\$12,212		
13	Dental	\$821	\$623		
14	Total Medical and Dental Costs Per Employee 2018 Rates	\$16,755	\$12,835		
15		4.0,.00	7-2,000		
16	Incremental Full-Time Equivalents	32	107		
17	Vacancies	26	0		
18	Approved Incremental Full-Time Equivalents and Vacancies	58	107		
19	·	,			
20	Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies				
21	Medical	\$924,191	\$1,306,668		
22	Dental	\$47,611	\$66,704		
23	Sub-Total Medical and Dental Costs	\$971,803	\$1,373,372		
24					
25	Total Medical and Dental Costs				
26	Medical	\$7,170,451	\$75,200,562		
27	Dental	\$369,398	\$3,838,926		
28	Total Medical and Dental Costs	\$7,539,849	\$79,039,488		
29					
30	Character of Madical and Dantal Coats for Data Van Fallad Assess 20, 2010				
31	Share of Medical and Dental Costs for Rate Year Ended August 30, 2019 Percentage Charged to Narragansett Electric - Total	100.00%	6.42%		
32	Percentage Charged to Narragansett Electric - Total Percentage Charged to Narragansett Electric - O&M Labor	46.80%	63.49%		
33 34	referringe Charged to Ivaliagalisett Electric - Occivi Ladoi	40.60%	05.49%		
35	Allocation of Rate Year Medical and Dental Costs to O&M	\$3,528,649	\$3,220,989	\$106,694	\$6,856,332
36	I modulon of Nato Teal Medical and Defical Costs to Octor	ψ3,320,047	\$3,220,767	ψ100,07 4	ψ0,030,332
37	Proforma Healthcare Adjustment			_	\$140,895

- Line Notes

 1 Page 1, Line 28(h)
 4(a) Page 8, Line 1(c)
 4(b) Page 10, Line 2(c)
 5(a) Page 8, Line 2(c)
 5(b) Page 10, Line 2(c)

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

	<u>Description</u>	Narragansett Gas	National Grid Service Company	Other Affiliates	Total
		Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)
1 2	Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$4,439,997
3	Medical and Dental Costs using 6/30/17 enrollment				
4	Medical	\$4,969,152	\$73,893,894	\$0	
5	Dental	\$324,270	\$3,772,222	\$0	
6	Sub-Total Medical and Dental Costs	\$5,293,422	\$77,666,116	\$0	
7					
8					
9	Number of Steady State Rate Year Employees	342	6,051		
10					
11	Healthcare and Dental Costs Per Employee 2018 Rates				
12	Medical	\$14,530	\$12,212		
13	Dental	\$948	\$623		
14	Total Medical and Dental Costs Per Employee 2018 Rates	\$15,478	\$12,835		
15		4,	7.2,000		
16	Incremental Full Time Equivalents	30	107		
17	Vacancies	9	0		
18	Approved Incremental Full-Time Equivalents and Vacancies	39	107		
19					
20	Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies				
21	Medical	\$566,658	\$1,306,668		
22	Dental	\$36,978	\$66,704		
23	Sub-Total Medical and Dental Costs	\$603,636	\$1,373,372		
24					
25	Total Medical and Dental Costs				
26	Medical	\$5,535,810	\$75,200,562		
27	Dental	\$361,248	\$3,838,926		
28	Total Medical and Dental Costs	\$5,897,058	\$79,039,488		
29					
30					
31	Share of Medical and Dental Costs for Rate Year Ended August 30, 2019				
32	Percentage Charged to Narragansett Electric - Total	100.00%	3.70%		
33	Percentage Charged to Narragansett Electric - O&M Labor	44.82%	64.58%		
34			-		
35	Allocation of Rate Year Medical and Dental Costs to O&M	\$2,643,061	\$1,888,571	\$58,352	\$4,589,983
36					
37	Proforma Healthcare Adjustment			_	\$149,986

- 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 MAL-4, Page 7, Line 3(f) + Line 5(f)
 9(b) Workpaper MAL-4, Page 7, Line 11(f)
 12 Line 4/Line 9
 13 Line 5/Line 9

- 13 Line 3/Line 13 14 Line 12 + Line 13 16 Workpaper MAL-4, Pages 6-10 17 Workpaper MAL-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 MAL-12, Page 9, Line 13(e)
- 33(a) Schedule MAL-12, Page 7, Line 4(f) 33(b) Schedule MAL-12, Page 9, Line 6(f)
- 35 Line 28 x Line 32 x Line 33

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-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	
				Steady State		
		Total ER Costs	Total ER Costs	Total ER Costs	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 MAL-4, Page 7, Line 2(f) + Line 4(f)
- (e) Column (c) * Column (d)

- 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 No. 4770
Schedule MAL-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 (a)	Total ER Costs (b)	$\frac{\text{Total ER Costs}}{(c) = (a) + (b)}$	Steady State Employees (d)	$\frac{\text{Per Emp Cost}}{(e) = (c) * (d)}$
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 MAL-4, Page 7, Line 3(f) + Line 5(f)
- (e) Column (c) * Column (d)

- 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 No. 4770
Schedule MAL-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

		Non Union	Union		Total	
		Tatal ED Cost	Total ED Cost	Total ED Cost	Steady State	Day Even Coat
		Total ER Cost	Total ER Cost	Total ER Cost	<u>Employees</u>	Per Emp Cost
		(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	\$57,653,151	\$20,012,965	\$77,666,116		\$12,835

Column Notes

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

- 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 <u>Medical - Composite Average</u>

1	EPO with Wellness & Spousal Surcharge	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	PPO		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
2	EE	\$551	\$150	4	\$26,440	\$7,200	110	EE	\$663	\$152	40	\$318,024	\$73,123
3	EE+Spouse	\$952	\$450	i	\$11,420	\$5,400		EE+1	\$1,325	\$305	23	\$365,730	\$84,092
4	EE+Child(ren)	\$962	\$300	2	\$23,076	\$7,200	EE+C	hild(ren)	,		0	**********	,
5	Family	\$1,553	\$550	2	\$37,261	\$13,200		Family	\$1,890	\$435	36	\$816,570	\$187,755
6	· · · · · · · · · · · · · · · · · · ·	\$4,017	\$1,450	9	\$98,198	\$33,000		-	\$3,878	\$892	99	\$1,500,324	\$344,971
7	=							=					
						2018							
	EPO with Wellness but without	Monthly ER	Monthly EE	Enrollment as	2018 Projected	Projected EE							
8	Spousal Surcharge	costs	Costs	of June 2017	ER Costs	Costs							
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							
14	-												
						2018							
	EPO without Wellness but with	Monthly ER	Monthly EE	Enrollment as	2018 Projected				Monthly ER	Monthly EE	Enrollment as	2018 Projected	2018 Projected EE
15	Spousal Surcharge	costs	Costs	of June 2017	ER Costs	Costs	POS		costs		of June 2017	ER Costs	Costs
16	EE	\$501	\$200	1	\$6,010	\$2,400	100	EE	\$663	\$173	66	\$524,873	\$137,069
17	EE+Spouse	\$902	\$500	i	\$10,820	\$6,000		EE+1	\$1,325	\$346	52	\$827,077	\$215,989
18	EE+Child(ren)	\$912	\$350	0	\$10,620	\$0			,525	Ψ.Σ.10	0	-327,077	2210,707
19	Family	\$1,503	\$600	2	\$36,061	\$14,400		Family	\$1,891	\$494	123	\$2,790,645	\$728,786
20	. annry _	\$3,817	\$1,650	4	\$52,891	\$22,800			\$3,879	\$1,013	241	\$4,142,595	\$1,081,845
21	-	,	,	•	– , •	. ,		-	,	,		. , – ,	. ,,
_1						2018							
	EPO without Wellness and without	Monthly ER	Monthly FF	Enrollment as	2018 Projected								
22	Spousal Surcharge	costs	Costs	of June 2017	ER Costs	Costs							
23	EE E	\$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	I anniy _	\$4,017	\$1,450	6	\$108,172	\$34,800							
28	•	4.,027	77,100		7200,212	40.,000							
						2018							
	CDHP1 - Health Savings Plan with	Monthly FR	Monthly FF	Enrollment as	2018 Projected				Monthly FR	Monthly FF	Enrollment as	2018 Projected	2018 Projected FF
29	CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge	Monthly ER			2018 Projected ER Costs	Projected EE	CDHP		Monthly ER		Enrollment as of June 2017		2018 Projected EE Costs
29 30	Wellness & Spousal Surcharge	costs	Costs	of June 2017	ER Costs	Projected EE Costs	СДНР	EE -	costs	Costs	of June 2017	ER Costs	Costs
30	Wellness & Spousal Surcharge EE	costs \$607	Costs \$60	of June 2017 2	ER Costs \$14,579	Projected EE Costs \$1,440	СДНР	EE EE+1	costs \$686	Costs \$79	of June 2017 0	ER Costs \$0	Costs \$0
30 31	Wellness & Spousal Surcharge EE EE+Spouse	\$607 \$1,085	\$60 \$250	of June 2017 2 0	ER Costs \$14,579 \$0	Projected EE Costs \$1,440 \$0	СДНР	EE EE+1	costs	Costs	of June 2017 0 0	ER Costs \$0 \$0	Costs \$0 \$0
30 31 32	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$607 \$1,085 \$1,071	\$60 \$250 \$130	of June 2017 2	ER Costs \$14,579 \$0 \$0	Projected EE Costs \$1,440 \$0 \$0	CDHP	EE+1	costs \$686	Costs \$79	of June 2017 0	ER Costs \$0	Costs \$0 \$0 \$0
30 31 32 33	Wellness & Spousal Surcharge EE EE+Spouse	\$607 \$1,085	\$60 \$250	of June 2017 2 0	ER Costs \$14,579 \$0	Projected EE Costs \$1,440 \$0	СДНР		costs \$686 \$1,372	Costs \$79 \$158	of June 2017 0 0 0	ER Costs \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$607 \$1,085 \$1,071 \$1,682	Costs \$60 \$250 \$130 \$320	of June 2017 2 0 0 1	ER Costs \$14,579 \$0 \$0 \$20,188	Projected EE Costs \$1,440 \$0 \$0 \$3,840	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0
30 31 32 33	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family	\$607 \$1,085 \$1,071 \$1,682	Costs \$60 \$250 \$130 \$320	of June 2017 2 0 0 1	ER Costs \$14,579 \$0 \$0 \$20,188	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with	\$607 \$1,085 \$1,071 \$1,682 \$4,446	Costs \$60 \$250 \$130 \$320 \$760	of June 2017 2 0 0 1 3	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767	Projected EE Costs \$1,440 \$0 \$0 \$0 \$5,3840 \$5,280	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family	\$607 \$1,085 \$1,071 \$1,682	Costs \$60 \$250 \$130 \$320 \$760	of June 2017 2 0 0 1 3	ER Costs \$14,579 \$0 \$0 \$20,188	Projected EE Costs \$1,440 \$0 \$0 \$0 \$5,3840 \$5,280	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal	costs \$607 \$1,085 \$1,071 \$1,682 \$4,446	Costs \$60 \$250 \$130 \$320 \$760	of June 2017 2 0 0 1 3 Enrollment as	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767	Projected EE Costs \$1,440 \$0 \$0 \$3,840 \$5,280 2018 Projected EE	СФНР	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE	costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767	Projected EE	СДНР	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60	of June 2017 2 0 1 3 Enrollment as of June 2017 0	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0	Projected EE	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782	Costs \$60 \$250 \$130 \$760 \$760 \$150 \$150 \$150	0 1 2 0 1 2 0 0 0 1 1 3 3 Enrollment as of June 2017 0 0 0 0 0	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0	Projected EE	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 \$\$Monthly ER \$\$costs \$\$607 \$1,185 \$1,071	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130	0 1 2 0 1 2 0 0 0 1 1 3 3 Enrollment as of June 2017 0 0 0 0 0	ER Costs \$14,579 \$0 \$0, \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0	Projected EE	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220	0 1 2 0 1 2 0 0 0 1 1 3 3 Enrollment as of June 2017 0 0 0 0 0	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$2,1388	Projected EE Costs \$1,440 \$0 \$0 \$0 \$5,280 2018 Projected EE Costs \$0	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220	0 1 2 0 1 2 0 0 0 1 1 3 3 Enrollment as of June 2017 0 0 0 0 0	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$2,1388	Projected EE Costs \$1,440 \$0 \$0 \$0 \$5,280 2018 Projected EE Costs \$0	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782	Costs \$60 \$250 \$130 \$320 \$760 \$\$ Monthly EE Costs \$60 \$150 \$130 \$220 \$560	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 0 1 1 1	ER Costs \$14,579 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$2,1388	Projected EE Costs \$1,440 \$0 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$0 \$0 \$2,640 \$2,640	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646	Costs \$60 \$250 \$130 \$320 \$760 \$\$ Monthly EE Costs \$60 \$150 \$130 \$220 \$560	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 0 1 1 1	ER Costs \$14,579 \$00 \$00 \$20,188 \$34,767 2018 Projected ER Costs \$00 \$0 \$21,388 \$21,388	Projected EE Costs \$1,440 \$0 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$0 \$0 \$2,640 \$2,640	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$130 \$250 \$150 \$150 \$150 \$150 \$150 \$150 \$150 \$1	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$55,280 2018 Projected EE Costs \$0 \$0 \$0 \$2,640 \$2,640 Projected EE	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 1 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$21,388 \$21,388 \$21,388	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 Projected EE \$0 \$0 \$2,640 \$2,640 Projected EE Costs	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 \$\$ \$607 \$1,185 \$1,071 \$1,782 \$4,646 \$\$ \$4,646 \$\$ \$607 \$1,185 \$1,782 \$4,646 \$\$ \$1,035 \$1,035 \$1,035 \$1,035 \$1,031 \$1,782 \$1,035 \$1,0	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$0 \$0 \$20.188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388 2018 Projected ER Costs	Projected EE Costs \$1,440 \$0 \$0 \$5,280 \$2,840 \$0 \$0 \$2,640 \$2,640 \$2,320 \$1,320	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EEE+Spouse EEE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$1,071 \$1,782 \$4,646	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017 1 0 0 0 1 1 0 0 0 0 0 0 0 0 0 0 0 0	ER Costs \$14,579 \$50 \$50 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$50 \$50 \$50 \$21,388 \$21,388 2018 Projected ER Costs \$6,689 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$0 \$0 \$0 \$2,640 \$2	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) EE EE+Spouse EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 \$\$ \$607 \$1,185 \$1,071 \$1,782 \$4,646 \$\$ \$4,646 \$\$ \$607 \$1,185 \$1,782 \$4,646 \$\$ \$1,035 \$1,035 \$1,035 \$1,035 \$1,031 \$1,782 \$1,035 \$1,0	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 1 Enrollment as of June 2017 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ER Costs \$14,579 \$0 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388 \$21,388 \$2018 Projected ER Costs \$6,689 \$0 \$0 \$0 \$0	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$2,640 \$2,640 \$2,640 \$2,640 \$2,640 \$5,250 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) EE EE+Spouse EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$1,071 \$1,782 \$4,646	Costs	0 June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ER Costs \$14,579 \$50 \$50 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$50 \$50 \$50 \$21,388 \$21,388 2018 Projected ER Costs \$6,689 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$0 \$0 \$0 \$2,640 \$2	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) EE EE+Spouse EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$1,071 \$1,782 \$4,646	Costs	0 June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388 2018 Projected ER Costs \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$0 \$0 \$0 \$2,640 \$2	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family EE EE+Spouse EE+Child(ren) Family	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$1,071 \$1,782 \$4,646	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017 1 0 0 0 1 1 1 1 0 0 0 1 1	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388 2018 Projected ER Costs \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$0 \$0 \$2,640 \$	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$1,071 \$1,782 \$4,646	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017 1 0 0 0 1 1 1 1 0 0 0 1 1	ER Costs \$14,579 \$50 \$50 \$50 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$50 \$50 \$50 \$51,388 \$21,388 2018 Projected ER Costs \$6,689 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	Projected EE Costs \$1,440 \$0 \$0 \$0 \$3,840 \$5,280 2018 Projected EE Costs \$0 \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$0 \$0 \$2,640 \$	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE-Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without	Costs S607 S1,085 S1,071 S1,085 S4,446 S4,446 S607 S1,185 S1,071 S1,782 S4,646 S557 S1,035 S1,021 S1,035 S1,021 S1,632 S4,246 Monthly ER Monthly ER Monthly ER Monthly ER Monthly ER S4,246 Monthly ER S607 S1,035 S4,246 Monthly ER	Costs	of June 2017 2 0 0 1 1 3 Enrollment as of June 2017 0 0 1 1 1 Enrollment as of June 2017 1 0 0 0 1 1 1 0 0 1 1 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388	Projected EE Costs S1,440 \$0 \$0 \$0 \$3,840 \$55,280 Projected EE Costs \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$1,320 \$0 \$0 \$1,320 2018 Projected EE	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Wellness & Spousal Surcharge EE+Chjouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 0 0 1 1 Enrollment as of June 2017 1 0 0 0 1 1 1 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388 2018 Projected ER Costs \$6,689 \$0 \$0 \$0 \$0 \$10 \$10 \$10 \$10 \$10 \$10 \$10	Projected EE Costs S1,440 S0 S0 S3,840 S5,280 2018 Projected EE Costs S0 S0 S2,640 S2,640 2018 Projected EE Costs S0 S0 S0 S2,640 S2,640 2018 Projected EE Costs S0 S0 S0 S0 S0 S0 S1,320 S0 S0 S1,320 Projected EE Costs	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	Costs S607 S1,085 S1,071 S1,682 S4,446 S4,446 S607 S1,185 S1,071 S1,782 S4,646 S557 S1,021 S1,632 S4,246 Monthly ER Costs S4,246 Monthly ER Costs S4,246 Costs S5,57 S1,021 S1,632 S4,246 Costs S5,57 S1,021 S1,632 S4,246 Costs S5,57 Costs S1,021 S1,632 S4,246 Costs S5,57 Costs S5,57 Costs S5,57 Costs Costs Costs S5,57 Costs	Costs	of June 2017 2 0 0 1 3 Enrollment as of June 2017 1 Enrollment as of June 2017 1 Enrollment as of June 2017 0 0 0 1 Enrollment as of June 2017	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$0 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$21,388 \$31,388	Projected EE	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE EE+Spouse	Costs S607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER	Costs	of June 2017 2 0 0 1 1 3 Enrollment as of June 2017 0 0 1 1 0 0 0 1 1 Enrollment as of June 2017 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ER Costs \$14,579 \$0 \$0 \$0 \$20,188 \$34,767 2018 Projected ER Costs \$0 \$0 \$21,388	Projected EE Costs \$1,440 \$0 \$0 \$3,840 \$5,280 Projected EE Costs \$0 \$0 \$2,640 \$2,640 Projected EE Costs \$1,320 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$0 \$0 \$0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE+Spouse EE+Child(ren) EE+Spouse EE+Child(ren) EE-Spouse EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$557 \$1,032 \$4,246 Monthly ER Costs \$557 \$1,021 \$1,632 \$4,246	Costs	Of June 2017 2	ER Costs \$14,579 \$00 \$00 \$20,188 \$34,767 2018 Projected ER Costs \$00 \$0,50 \$0,50 \$21,388 \$21,388 2018 Projected ER Costs \$6,689 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected EE Costs \$1,440 \$0 \$0 \$5 \$5,280 2018 Projected EE Costs \$0 \$2,640 \$2,640 \$2,640 \$2,040 \$2	CDHP	EE+1	\$686 \$1,372 \$1,957	Costs \$79 \$158 \$226	of June 2017 0 0 0 0	ER Costs \$0 \$0 \$0 \$0	Costs \$0 \$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 <u>Medical - Composite Average</u>

	Medical - Composite Average						Medical - Composi	te Average				
						2018						
	CDHP2 - Health Investment Plan				2018 Projected							
2	with Wellness & Spousal Surcharge EE	costs \$582	Costs \$10	of June 2017 0	ER Costs \$0	Costs \$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	-	\$4,276	\$340	0	\$0	\$0						
7												
	CDHP2 - Health Investment Plan	M. d.l. FD	M. d. L. FF	F 11	2010 P 1	2018						
8	with Wellness but without Spousal Surcharge	Monthly ER costs	Costs	of June 2017	2018 Projected ER Costs	Costs						
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		\$4,476	\$140	0	\$0	\$0						
14	CDHP2 - Health Investment Plan					2018						
	without Wellness but with Spousal	Monthly ER	Monthly EE	Enrollment as	2018 Projected							
15	Surcharge	costs	Costs	of June 2017	ER Costs	Costs						
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	\$0 \$0						
20 21	-	\$4,076	\$540	0	\$0	\$0						
21	CDHP2 - Health Investment Plan					2018						
	without Wellness and without	Monthly ER	Monthly EE	Enrollment as	2018 Projected							
22	Spousal Surcharge	costs	Costs	of June 2017	ER Costs	Costs						
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 27	Family_	\$1,665 \$4,276	\$110 \$340	0	\$0 \$0	\$0 \$0						
28	=	\$4,270	3340	0	30	30						
20						2018						
		Monthly ER	Monthly EE	Enrollment as	2018 Projected	Projected EE		Monthly ER	Monthly EE	Enrollment as	2018 Projected	2018 Projected EE
29	Opt Out	costs	Costs	of June 2017	ER Costs	Costs	Opt Out	costs	Costs	of June 2017	ER Costs	Costs
30	EE			5	0	\$0	EE	0	0	44	0	0
31 32		T	stal Non union	Medical Costs	\$603,340	\$180,240			Total Union	Medical Costs	\$5,642,920	\$1,426,816
33		10	rai Non-umon	Medical Costs	\$005,540	\$100,240			Total Cilion	Wiedicai Costs	\$3,042,920	\$1,420,610
34												
35	Dental - Composite Average						Dental - Composite	Average				
						2018						
		Monthly ER			2018 Projected			Monthly ER		Enrollment as		2018 Projected EE
36	With Ortho	costs	Costs	of June 2017	ER Costs	Costs	With Ortho	costs	Costs	of June 2017	ER Costs	Costs
37 38	EE EE+Spouse	\$24 \$47	\$20 \$40	9 11	\$2,546 \$6,222	\$2,160 \$5,280	EE EE+1	\$36 \$71	\$9 \$18	98 98	\$41,823 \$83,646	\$10,456 \$20,912
39	EE+Spouse EE+Child(ren)	\$47 \$52	\$40 \$45	11	\$6,222 \$629	\$5,280 \$540	EE+I	3/1	318	98	\$65,040	\$20,912
40	Family	\$94	\$60	18	\$20,400	\$12,960	Family	\$101	\$25	115	\$139,881	\$34,970
41		\$218	\$165	39	\$29,797	\$20,940		\$208	\$52	311	\$265,351	\$66,338
42	•	7	Fotal Non-unio	n Dental Costs	\$29,797	\$20,940	_		Total Unio	n Dental Costs	\$265,351	\$66,338
43										_		
		Monthly ER	Mandala EE	F	2010 P	2018		Mdala ED	Mandalare	F 11	2010 P	2010 P 1 P.P.
44	Without Ortho	Monthly ER costs	Costs Costs	of June 2017	2018 Projected ER Costs	Projected EE Costs	Without Ortho	Monthly ER costs	Costs Costs	Enrollment as of June 2017	ER Costs	2018 Projected EE Costs
44	Without Ortho	\$23	\$15	or June 2017	ER Costs \$0	\$0	EE E	costs \$34	Costs \$8	or June 2017	\$4,054	\$1,014
46	EE+Spouse	\$51	\$25	1	\$610	\$300	EE+1	\$68	\$17	10	\$8,109	\$2,027
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0					\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0	Family_	\$96	\$24	12	\$13,866	\$3,467
49	=	\$223	\$110	1	\$610	\$300	=	\$198	\$49	32	\$26,029	\$6,507
50		1	Total Non-unio	n Dental Costs	\$610	\$300		1	otal Non-unio	n Dental Costs	\$26,029	\$6,507
51 52		-	Fotal Non unio	n Dental Costs	\$30,407	\$21,240			Total Hein	n Dental Costs	\$291,380	\$72,845
53			i otai 13011-ufil0	n Demai Costs	φ30,407	φ 41,440			rotai Oillo	n Demai Costs	φ491,380	\$14,043
54			NG U	SA Service Co.					NG US	SA Service Co.		
55		Total Medical a			\$633,746	\$201,480		Total Uni		d Dental Costs	\$5,934,300	\$1,499,661
										=		

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 <u>Medical - Composite Average</u>

					2018	2018						2018	2018
	EPO with Wellness & Spousal	Monthly ER		Enrollment as		Projected EE	nn.o		Monthly ER		Enrollment as		
1	Surcharge	costs	Costs	of June 2017	Costs	Costs	PPO		costs		of June 2017	Costs	Costs
2	EE EE+Spouse	\$551 \$952	\$150 \$450	1	\$6,610 \$11,420	\$1,800 \$5,400		EE EE+1	\$624 \$1,325	\$166 \$305	71 9	\$531,646 \$143,112	\$141,135 \$32,906
4	EE+Child(ren)	\$962	\$300	0	\$11,420	\$0,400		LLTI	91,323	3505	0	\$143,112	\$32,500
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	=							=					
					2018	2018							
	EPO with Wellness but without	Monthly ER	Monthly EE	Enrollment as	Projected ER	Projected EE							
8	Spousal Surcharge	costs	Costs	of June 2017	Costs	Costs							
9	EE	\$551	\$150	0	\$0	\$0							
10	EE+Spouse	\$1,052	\$350	1	\$12,620	\$4,200							
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0							
12 13	Family _	\$1,653 \$4,217	\$450 \$1,250	3	\$59,491 \$72,111	\$16,200 \$20,400							
14	-	\$4,217	\$1,250	4	\$/2,111	\$20,400							
14					2018	2018						2018	2018
	EPO without Wellness but with	Monthly ER	Monthly EE	Enrollment as		Projected EE			Monthly ER	Monthly EE	Enrollment as		
15	Spousal Surcharge	costs	Costs	of June 2017	Costs	Costs	POS		costs	Costs	of June 2017	Costs	Costs
16	EE	\$501	\$200	1	\$6,010	\$2,400		EE	\$663	\$173	5	\$39,763	\$10,384
17	EE+Spouse	\$902	\$500	0	\$0	\$0		EE+1	\$1,325	\$346	5	\$79,526	\$20,768
18	EE+Child(ren)	\$912	\$350	0	\$0	\$0					0	\$0	\$0
19	Family _	\$1,503	\$600	0	\$0	\$0		Family	\$1,891	\$494	13	\$294,946	\$77,027
20	_	\$3,817	\$1,650	1	\$6,010	\$2,400		=	\$3,879	\$1,013	23	\$414,236	\$108,179
21													
	EDO 14 AWII I 14 A				2018	2018							
22	EPO without Wellness and without	Monthly ER		Enrollment as of June 2017		Projected EE							
23	Spousal Surcharge EE	costs \$501	Costs \$200	01 June 2017 0	Costs \$0	Costs \$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	2	\$38,461	\$12,000							
27		\$4,017	\$1,450	3	\$50,481	\$16,800							
28													
28					2018	2018						2018	2018
	CDHP1 - Health Savings Plan with	Monthly ER		Enrollment as	Projected ER	Projected EE			Monthly ER		Enrollment as	Projected ER	Projected EE
29	Wellness & Spousal Surcharge	costs	Costs	of June 2017	Projected ER Costs	Projected EE Costs	CDHP	_	costs	Costs	of June 2017	Projected ER Costs	Projected EE Costs
29 30	Wellness & Spousal Surcharge	costs \$607	Costs \$60	of June 2017 0	Projected ER Costs \$0	Projected EE Costs \$0	CDHP	EE_			of June 2017	Projected ER Costs \$23,529	Projected EE Costs \$2,648
29 30 31	Wellness & Spousal Surcharge EE EE+Spouse	\$607 \$1,085	\$60 \$250	of June 2017 0 1	Projected ER Costs \$0 \$13,019	Projected EE Costs \$0 \$3,000	СДНР	EE EE+1	costs	Costs	of June 2017 3 0	Projected ER Costs \$23,529 \$0	Projected EE Costs \$2,648 \$0
29 30 31 32	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$607 \$1,085 \$1,071	\$60 \$250 \$130	of June 2017 0 1 0	Projected ER Costs \$0 \$13,019 \$0	Projected EE Costs \$0 \$3,000 \$0	СДНР	EE+1	costs \$654	Costs \$74	of June 2017	Projected ER Costs \$23,529 \$0 \$0	Projected EE Costs \$2,648 \$0 \$0
29 30 31 32 33	Wellness & Spousal Surcharge EE EE+Spouse	\$607 \$1,085 \$1,071 \$1,682	Costs \$60 \$250 \$130 \$320	of June 2017 0 1	Projected ER Costs \$0 \$13,019 \$0 \$0	Projected EE Costs \$0 \$3,000 \$0 \$0	СДНР		costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$607 \$1,085 \$1,071	\$60 \$250 \$130	of June 2017 0 1 0	Projected ER Costs \$0 \$13,019 \$0	Projected EE Costs \$0 \$3,000 \$0	СДНР	EE+1	costs \$654	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0	Projected EE Costs \$2,648 \$0 \$0
29 30 31 32 33	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family	\$607 \$1,085 \$1,071 \$1,682	Costs \$60 \$250 \$130 \$320	of June 2017 0 1 0	Projected ER	Projected EE	СДНР	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with	\$607 \$1,085 \$1,071 \$1,682 \$4,446	Costs \$60 \$250 \$130 \$320 \$760	of June 2017 0 1 0 0 1	Projected ER	Projected EE	СДНР	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family	\$607 \$1,085 \$1,071 \$1,682	Costs \$60 \$250 \$130 \$320	of June 2017 0 1 0	Projected ER	Projected EE	СДНР	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal	costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60	of June 2017 0 1 0 0 1 1 1 0 Enrollment as	Projected ER	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150	of June 2017 0 1 0 0 1 1 0 1 Enrollment as of June 2017 0 1	Projected ER	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130	of June 2017 0 1 0 0 1 1 0 1 Enrollment as of June 2017 0 1 0	Projected ER	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220	0 June 2017 0 0 1 0 0 1 1 0 1 Enrollment as of June 2017 0 1 0 2	Projected ER Costs \$0 \$13,019 \$0 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777	Projected EE Costs \$0 \$3,000 \$0 \$3,000 \$3,000 2018 Projected EE \$0 \$1,800 \$0 \$5,280	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130	of June 2017 0 1 0 0 1 1 0 1 Enrollment as of June 2017 0 1 0	Projected ER	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40	Wellness & Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782	Costs \$60 \$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220	0 June 2017 0 0 1 0 0 1 1 0 1 Enrollment as of June 2017 0 1 0 2	Projected ER	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646	Costs \$60 \$130 \$320 \$760 Monthly EE Costs \$60 \$1130 \$120 \$560	of June 2017 0 1 0 0 1 1 0 0 1 Enrollment as of June 2017 0 1 0 2 3	Projected ER Costs \$0 \$13,019 \$0 \$13,019 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal	costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646	Costs \$60 \$2250 \$130 \$320 \$760 Monthly EE Costs \$60 \$130 \$130 \$220 \$560 Monthly EE	of June 2017 0 1 0 0 1 1 0 0 1 1 Enrollment as of June 2017 0 1 0 2 3	Projected ER Costs \$0 \$13,019 \$0 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996	Projected EE Costs \$0 \$3,000 \$0 \$0 \$3,000 \$0 \$3,000 \$0 \$1,800 \$0 \$1,800 \$0 \$5,280 \$7,080 Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Wellness & Spousal Surcharge EE + Spouse EE+ Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE + Spouse EE+ Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs	Costs \$60 \$130 \$320 \$760 Monthly EE Costs \$60 \$130 \$220 \$560 Monthly EE Costs	of June 2017 0 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017	Projected ER Costs \$0 \$13,019 \$0 \$0,00 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 Projected ER Costs	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER COSTS \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER COSTS \$4,646	Costs \$60 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$120 \$560 Monthly EE Costs \$1310 \$220 \$560	of June 2017 0 1 0 0 0 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017	Projected ER Costs \$0 \$13,019 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 Projected ER Costs \$0 \$42,777	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse	costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035	Costs \$60 \$2250 \$130 \$320 \$760 Monthly EE Costs \$60 \$130 \$220 \$560 Monthly EE Costs \$130 \$220 \$5500	of June 2017 0 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017	Projected ER Costs \$0 \$13,019 \$0 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777 \$55,996	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER COSTS \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER COSTS \$4,646	Costs \$60 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$120 \$560 Monthly EE Costs \$1310 \$220 \$560	of June 2017 0 1 0 0 1 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 0 0 0 0 0 0 0 0	Projected ER Costs \$0 \$13,019 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777	Projected EE	СДНР	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) EE EE+Spouse EE+Child(ren)	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$5,77 \$1,035 \$1,035	Costs \$60 \$2250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$300 \$180	of June 2017 0 1 0 0 1 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 0 0 0 0 0 0 0 0	Projected ER	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Wellness & Spousal Surcharge EE+Spouse CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family EE EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Child(ren) Family Family	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$5,1071 \$1,782 \$4,646	Costs \$60 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$150 \$220 \$560 Monthly EE Costs \$3130 \$220 \$560	of June 2017 0 1 0 0 1 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 0 0 0 0 0 0 0 0	Projected ER Costs \$0 \$13,019 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777	Projected EE	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Wellness & Spousal Surcharge EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$51,071 \$1,782 \$4,646	Costs	of June 2017 0 1 0 0 1 1 0 0 0 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 0 1 1 1 1	Projected ER Costs \$0 \$13,019 \$0 \$0,000 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777 \$56,996	Projected EE Costs \$0 \$3,000 \$0 \$0 \$3,000 2018 Projected EE Costs \$0 \$1,800 \$5,280 \$7,080 Projected EE Costs \$0 \$4,440 \$4,440	CDHP	EE+1	costs \$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EC CDHP1 - Health Savings Plan without Wellness and without	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$5,1071 \$1,782 \$4,646	Costs	of June 2017 0 1 0 0 1 1 0 0 0 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 0 1 1 Enrollment as of June 2017	Projected ER Costs \$0 \$13,019 \$0 \$0,000 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777 \$56,996	Projected EE Costs \$0 \$3,000 \$0 \$3,000 2018 Projected EE Costs \$0 \$1,800 \$5,280 \$7,080 2018 Projected EE Costs \$0 \$4,440 \$4,440 2018 Projected EE	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER Costs	Costs \$60 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$300 \$180 \$370 \$960	of June 2017 0 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 1 0 0 0 1 1 1 Enrollment as of June 2017 0 0 0 0 1 1 Enrollment as of June 2017	Projected ER	Projected EE	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 64 47 48 49 50 51	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EC CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER costs \$557	Costs	Enrollment as of June 2017 Co Enrollment as of June 2017 O Enrollment as of June 2017	Projected ER Costs \$0 \$13,019 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$0 \$19,588 \$19,588 \$19,588 Projected ER Costs \$0 \$0 \$0 \$10,50	Projected EE	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 50	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER Costs \$557 \$1,135	Costs	of June 2017 0 1 0 0 1 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 1 1 1 Enrollment as of June 2017 0 0 0 1 1 1 Enrollment as of June 2017 0 0 0 0 1 0 0 0 0 1 0 0 0 0 0 0 0 0	Projected ER	Projected EE Costs \$0 \$3,000 \$0 \$3,000 2018 Projected EE Costs \$0 \$1,800 \$5,280 \$7,080 2018 Projected EE Costs \$0 \$4,440 \$4,440 2018 Projected EE Costs \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 53	Wellness & Spousal Surcharge EE+Spouse CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Spouse CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER Costs \$557 \$1,021 \$1,632 \$1,632 \$1,035	Costs \$60 \$130 \$320 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$300 \$180 \$370 \$960 Monthly EE Costs \$1110 \$300 \$180 \$310 \$310 \$310 \$310 \$310 \$310 \$310 \$31	Enrollment as of June 2017 0 1 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 1 1 0 1 Enrollment as of June 2017 0 0 0 0 1 1 Enrollment as of June 2017 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Projected ER Costs \$0 \$13,019 \$0 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 Projected ER Costs \$0 \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$0 \$0 \$19,588 \$19,588 \$19,588 \$19,588 \$19,588 \$2018	Projected EE	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 43 35 36 37 38 36 44 44 45 46 47 48 49 50 51 52 53 54	Wellness & Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER costs \$557 \$1,135 \$1,021 \$1,632 \$4,246	Costs	Enrollment as of June 2017 O O O O O O O O O O O O O O O O O O	Projected ER Costs \$0 \$13,019 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$0 \$19,588 \$19,588 \$19,588 Projected ER Costs \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected EE	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 53	Wellness & Spousal Surcharge EE+Spouse CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Spouse CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse EE+Spouse	Costs \$607 \$1,085 \$1,071 \$1,682 \$4,446 Monthly ER Costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER Costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER Costs \$557 \$1,021 \$1,632 \$1,632 \$1,035	Costs \$60 \$130 \$320 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$300 \$180 \$370 \$960 Monthly EE Costs \$1110 \$300 \$180 \$310 \$310 \$310 \$310 \$310 \$310 \$310 \$31	Enrollment as of June 2017 0 1 1 0 0 1 1 Enrollment as of June 2017 0 2 3 Enrollment as of June 2017 0 0 1 1 0 1 Enrollment as of June 2017 0 0 0 0 1 1 Enrollment as of June 2017 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Projected ER Costs \$0 \$13,019 \$0 \$0 \$13,019 2018 Projected ER Costs \$0 \$14,219 \$0 \$42,777 \$56,996 Projected ER Costs \$0 \$0 \$14,219 \$0 \$42,777 \$56,996 2018 Projected ER Costs \$0 \$0 \$0 \$19,588 \$19,588 \$19,588 \$19,588 \$19,588 \$2018	Projected EE	CDHP	EE+1	\$654 \$1,530	Costs \$74	of June 2017 3 0	Projected ER Costs \$23,529 \$0 \$0 \$18,355	Projected EE

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 <u>Medical - Composite Average</u>

	Wedicar - Composite Average						Medicar - Compos	site Average				
					2018	2018						
	CDHP2 - Health Investment Plan	Monthly ER		Enrollment as		Projected EE						
1	with Wellness & Spousal Surcharge EE	costs \$582	Costs	of June 2017	Costs \$0	Costs \$0						
2		\$382 \$1,043	\$10 \$140	0	\$0 \$0	\$0 \$0						
4	EE+Spouse EE+Child(ren)	\$1,043	\$30	0	\$0 \$0	\$0 \$0						
5	Family	\$1,615	\$160	0	\$0 \$0	\$0						
6	1	\$4,276	\$340	0	\$0	\$0						
7	•	4.1,2.1										
	CDHP2 - Health Investment Plan				2018	2018						
	with Wellness but without Spousal	Monthly ER	Monthly EE	Enrollment as	Projected ER	Projected EE						
8	Surcharge	costs	Costs	of June 2017	Costs	Costs						
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	i	\$4,476	\$140	0	\$0	\$0						
14	CIDITION II IN II I I I I				2010	2010						
	CDHP2 - Health Investment Plan without Wellness but with Spousal	Monthly ER	Monthly EF	Enrollment as	2018 Projected ED	2018 Projected EE						
15	Surcharge	costs	Costs	of June 2017	Costs	Costs						
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	·, .	\$4,076	\$540	0	\$0	\$0						
21	•			-								
	CDHP2 - Health Investment Plan				2018	2018						
	without Wellness and without	Monthly ER	Monthly EE	Enrollment as	Projected ER	Projected EE						
22	Spousal Surcharge	costs	Costs	of June 2017	Costs	Costs						
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		\$4,276	\$340	0	\$0	\$0						
28					2010	2010					2018	2010
		Mandala ED	Mandala EE	E	2018	2018		Monthly ER	Manahla EE	E		
29	Opt Out	Monthly ER costs	Costs	Enrollment as of June 2017	-	Costs	Opt Out	-		Enrollment as of June 2017	Costs	
30	EE	COSIS	Costs	1	Costs	\$0	EE EE	costs	Costs	24	0	0
31	EL				Ü	50	LL	Ü	Ü	24	Ü	· ·
32			Total Non-union	Medical Costs	\$254,866	\$67,920			Total Union	Medical Costs	\$4,714,286	\$1,285,088
33												
34												
35	Dental - Composite Average						Dental - Composit	te Average				
					2018	2018					2018	2018
		Monthly ER		Enrollment as		Projected EE		Monthly ER			Projected ER	Projected EE
36	With Ortho	costs	Costs	of June 2017	Costs	Costs	With Ortho	costs	Costs	of June 2017	Costs	Costs
37	EE	\$24	\$20	1	\$283	\$240	EE	\$41	\$10	82	\$40,614	\$10,153
38	EE+Spouse	\$47	\$40	6	\$3,394	\$2,880	EE+1	\$71	\$18	18	\$15,364	\$3,841
39	EE+Child(ren)			2	\$1,258	\$1,080					\$0	\$0
40		\$52	\$45				E 2	0100	0.0 -	20.		\$62,885
	Family	\$94	\$60	6	\$6,800	\$4,320	Family	\$103	\$26	204	\$251,539	\$76.970
41	Family	\$94 \$218	\$60 \$165	6 15	\$6,800 \$11,735	\$4,320 \$8,520	Family	\$103 \$215	\$26 \$54	304	\$307,516	\$76,879
41 42	Family	\$94 \$218	\$60	6 15	\$6,800	\$4,320	Family					\$76,879 \$76,879
41	Family	\$94 \$218	\$60 \$165	6 15	\$6,800 \$11,735 \$11,735	\$4,320 \$8,520 \$8,520	Family			304	\$307,516 \$307,516	\$76,879
41 42	Family	\$94 \$218	\$60 \$165 Fotal Non-union	6 15 n Dental Costs	\$6,800 \$11,735 \$11,735 2018	\$4,320 \$8,520 \$8,520 2018	Family	\$215	\$54	304 Total Union D	\$307,516 \$307,516 2018	\$76,879 2018
41 42 43	`.	\$94 \$218 7 Monthly ER	\$60 \$165 Fotal Non-union	6 15 n Dental Costs Enrollment as	\$6,800 \$11,735 \$11,735 2018 Projected ER	\$4,320 \$8,520 \$8,520 2018 Projected EE		\$215 Monthly ER	\$54 Monthly EE	304 Total Union D Enrollment as	\$307,516 \$307,516 2018 Projected ER	\$76,879 2018 Projected EE
41 42 43	Without Ortho	\$94 \$218 T Monthly ER costs	\$60 \$165 Fotal Non-union Monthly EE Costs	6 15 n Dental Costs	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs	Without Ortho	\$215 Monthly ER costs	\$54 Monthly EE Costs	304 Total Union D Enrollment as of June 2017	\$307,516 \$307,516 2018 Projected ER Costs	\$76,879 2018 Projected EE Costs
41 42 43 44 45	Without Ortho	\$94 \$218 Monthly ER costs	\$60 \$165 Fotal Non-union Monthly EE Costs \$15	6 15 n Dental Costs Enrollment as of June 2017	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180	Without Ortho EE	\$215 Monthly ER costs \$34	\$54 Monthly EE Costs \$8	304 Total Union D Enrollment as of June 2017 2	\$307,516 \$307,516 2018 Projected ER Costs \$811	\$76,879 2018 Projected EE Costs \$203
41 42 43	Without Ortho EE EE+Spouse	\$94 \$218 Monthly ER costs \$23 \$51	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25	6 15 n Dental Costs Enrollment as of June 2017	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0	Without Ortho	\$215 Monthly ER costs	\$54 Monthly EE Costs	304 Total Union D Enrollment as of June 2017	\$307,516 \$307,516 2018 Projected ER Costs	\$76,879 2018 Projected EE Costs \$203 \$405
41 42 43 44 45 46	Without Ortho EE	\$94 \$218 Monthly ER costs	\$60 \$165 Fotal Non-union Monthly EE Costs \$15	6 15 n Dental Costs Enrollment as of June 2017 1 0	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180	Without Ortho EE	\$215 Monthly ER costs \$34	\$54 Monthly EE Costs \$8	304 Total Union D Enrollment as of June 2017 2	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622	\$76,879 2018 Projected EE Costs \$203
41 42 43 44 45 46 47	Without Ortho EE EE+Spouse EE+Child(ren)	\$94 \$218 Monthly ER costs \$23 \$51 \$55	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25 \$30	6 15 n Dental Costs Enrollment as of June 2017 1 0 0	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0 \$0	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0 \$0	Without Ortho EE EE+1	\$215 Monthly ER costs \$34 \$68	Monthly EE Costs \$8 \$17	304 Total Union D Enrollment as of June 2017 2 2	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622 \$0	2018 Projected EE Costs \$203 \$405 \$0
41 42 43 44 45 46 47 48	Without Ortho EE EE+Spouse EE+Child(ren)	\$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25 \$30 \$40	6 15 n Dental Costs Enrollment as of June 2017 0 0 0 1	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0 \$0 \$0	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0 \$0	Without Ortho EE EE+1	\$215 Monthly ER costs \$34 \$68 \$96 \$198	Monthly EE Costs \$8 \$17	304 Total Union D Enrollment as of June 2017 2 2 2 6	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622 \$0 \$2,311	\$76,879 2018 Projected EE Costs \$203 \$405 \$0 \$578
41 42 43 44 45 46 47 48 49	Without Ortho EE EE+Spouse EE+Child(ren)	\$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25 \$30 \$40 \$110	6 15 n Dental Costs Enrollment as of June 2017 0 0 0 1	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0 \$0 \$0	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0 \$0 \$0 \$180	Without Ortho EE EE+1	\$215 Monthly ER costs \$34 \$68 \$96 \$198	Monthly EE Costs \$8 \$17 \$24 \$49	304 Total Union D Enrollment as of June 2017 2 2 2 6	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622 \$0 \$2,311 \$4,744	\$76,879 2018 Projected EE Costs \$203 \$405 \$0 \$578 \$1,186
41 42 43 44 45 46 47 48 49 50	Without Ortho EE EE+Spouse EE+Child(ren)	\$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25 \$30 \$40 \$110	6 15 n Dental Costs Enrollment as of June 2017 1 0 0 0 1 1 n Dental Costs	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0 \$0 \$0	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0 \$0 \$0 \$180	Without Ortho EE EE+1	\$215 Monthly ER costs \$34 \$68 \$96 \$198	Monthly EE Costs \$8 \$17 \$24 \$49	304 Total Union D Enrollment as of June 2017 2 2 2 6	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622 \$0 \$2,311 \$4,744	\$76,879 2018 Projected EE Costs \$203 \$405 \$0 \$578 \$1,186
41 42 43 44 45 46 47 48 49 50 51	Without Ortho EE EE+Spouse EE+Child(ren)	\$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25 \$30 \$40 \$110	6 15 n Dental Costs Enrollment as of June 2017 1 0 0 0 1 1 n Dental Costs	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0 \$0 \$0 \$275 \$275	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0 \$0 \$180 \$180	Without Ortho EE EE+1	\$215 Monthly ER costs \$34 \$68 \$96 \$198	Monthly EE Costs \$8 \$17 \$24 \$49	304 Total Union D Enrollment as of June 2017 2 2 2 6 n Dental Costs	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622 \$0 \$2,311 \$4,744	2018 Projected EE Costs \$203 \$405 \$0 \$578 \$1,186
41 42 43 44 45 46 47 48 49 50 51 52	Without Ortho EE EE+Spouse EE+Child(ren)	\$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94	\$60 \$165 Fotal Non-union Monthly EE Costs \$15 \$25 \$30 \$40 \$110 Fotal Non-union	6 15 n Dental Costs Enrollment as of June 2017 1 0 0 0 1 1 n Dental Costs	\$6,800 \$11,735 \$11,735 2018 Projected ER Costs \$275 \$0 \$0 \$0 \$275 \$275	\$4,320 \$8,520 \$8,520 2018 Projected EE Costs \$180 \$0 \$0 \$180 \$180	Without Ortho EE EE+1	\$215 Monthly ER costs \$34 \$68 \$96 \$198	Monthly EE Costs \$8 \$17 \$24 \$49 Fotal Non-unio	304 Total Union D Enrollment as of June 2017 2 2 2 6 n Dental Costs	\$307,516 \$307,516 2018 Projected ER Costs \$811 \$1,622 \$0 \$2,311 \$4,744 \$4,744	2018 Projected EE Costs \$203 \$405 \$0 \$578 \$1,186

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

1	EDO with Wallman & Council Combana	Monthly ER		Enrollment as of June 2017	2018 Projected	
2	EPO with Wellness & Spousal Surcharge	costs \$551	Costs \$150	or June 2017 483	\$3,192,683	\$869,400
3	EE+Spouse	\$952	\$450	463		
4	EE+Spouse EE+Child(ren)	\$932 \$962	\$300	104	\$502,490 \$1,199,972	\$237,600 \$374,400
5	Family	\$1,553	\$550 \$550	104	\$2,030,706	\$719,400
6	ranny_	\$4,017	\$1,450	740	\$6,925,851	\$2,200,800
7	=	\$4,017	31,430	740	\$0,723,631	\$2,200,800
'	EPO with Wellness but without Spousal	Monthly ER	Monthly EE	Enrollment as	2018 Projected	2019 Projected
8	Surcharge	costs	Costs	of June 2017	ER Costs	EE Costs
9	EE	\$551	\$150	0	\$0	\$0
10	EE+Spouse	\$1,052	\$350	248	\$3,129,814	\$1,041,600
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0
12	Family	\$1,653	\$450	612	\$12,136,161	\$3,304,800
13	· · · · · · · · · · · · · · · · · · ·	\$4,217	\$1,250	860	\$15,265,975	\$4,346,400
14	-					
	EPO without Wellness but with Spousal	Monthly ER	Monthly EE	Enrollment as	2018 Projected	2018 Projected
15	Surcharge	costs	Costs	of June 2017	ER Costs	EE Costs
16	EE	\$501	\$200	260	\$1,562,628	\$624,000
17	EE+Spouse	\$902	\$500	24	\$259,685	\$144,000
18	EE+Child(ren)	\$912	\$350	55	\$601,601	\$231,000
19	Family _	\$1,503	\$600	59	\$1,063,789	\$424,800
20	-	\$3,817	\$1,650	398	\$3,487,704	\$1,423,800
21						
22	EPO without Wellness and without Spousal	Monthly ER		Enrollment as	2018 Projected	2018 Projected
22	Surcharge EE	costs \$501	Costs \$200	of June 2017 0	ER Costs \$0	EE Costs \$0
23 24	EE+Spouse			133		
25	EE+Spouse EE+Child(ren)	\$1,002 \$912	\$400 \$350	0	\$1,598,689 \$0	\$638,400 \$0
26	Family	\$1,603	\$500	329	\$6,326,778	\$1,974,000
27	1 anniy _	\$4,017	\$1,450	462	\$7,925,467	\$2,612,400
28	=					
	CDHP1 - Health Savings Plan with Wellness	Monthly ER	Monthly EE	Enrollment as	2018 Projected	2018 Projected
29	& Spousal Surcharge	costs	Costs	of June 2017	ER Costs	EE Costs
30						
	EE	\$607	\$60	370	\$2,697,098	\$266,400
31	EE+Spouse	\$607 \$1,085	\$60 \$250	370 22	\$2,697,098 \$286,416	\$266,400 \$66,000
31	EE+Spouse	\$1,085	\$250	22 48 59	\$286,416	\$66,000
31 32	EE+Spouse EE+Child(ren)	\$1,085 \$1,071	\$250 \$130	22 48	\$286,416 \$617,137	\$66,000 \$74,880
31 32 33	EE+Spouse EE+Child(ren) Family_	\$1,085 \$1,071 \$1,682 \$4,446	\$250 \$130 \$320 \$760	22 48 59 499	\$286,416 \$617,137 \$1,191,113 \$4,791,765	\$66,000 \$74,880 \$226,560 \$633,840
31 32 33 34 35	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER	\$250 \$130 \$320 \$760 Monthly EE	22 48 59 499 Enrollment as	\$286,416 \$617,137 \$1,191,113 \$4,791,765	\$66,000 \$74,880 \$226,560 \$633,840
31 32 33 34 35	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs	\$250 \$130 \$320 \$760 Monthly EE Costs	22 48 59 499 Enrollment as of June 2017	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs
31 32 33 34 35 36 37	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607	\$250 \$130 \$320 \$760 Monthly EE Costs \$60	22 48 59 499 Enrollment as of June 2017 0	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0
31 32 33 34 35 36 37 38	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150	22 48 59 499 Enrollment as of June 2017 0 120	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000
31 32 33 34 35 36 37 38 39	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130	22 48 59 499 Enrollment as of June 2017 0 120 0	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0
31 32 33 34 35 36 37 38 39 40	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220	22 48 59 499 Enrollment as of June 2017 0 120 0 331	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$873,840
31 32 33 34 35 36 37 38 39 40 41	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130	22 48 59 499 Enrollment as of June 2017 0 120 0	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0
31 32 33 34 35 36 37 38 39 40	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$873,840 \$1,089,840
31 32 33 34 35 36 37 38 39 40 41	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren)	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560	22 48 59 499 Enrollment as of June 2017 0 120 0 331	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$873,840
31 32 33 34 35 36 37 38 39 40 41 42	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$11,089,840 2018 Projected EE Costs
31 32 33 34 35 36 37 38 39 40 41 42 43	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817 2018 Projected ER Costs	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$16,000 \$0 \$873,840 \$1,089,840 2018 Projected
31 32 33 34 35 36 37 38 39 40 41 42 43 44	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$120 \$560 Monthly EE Costs	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817 2018 Projected ER Costs	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$1,089,840 \$1,089,840 2018 Projected EE Costs \$262,680
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,035 \$1,035	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$330 \$10 \$330 \$10 \$330 \$10 \$330 \$33	22 48 59 499 Enrollment as of June 2017 0 331 451 Enrollment as of June 2017 199 12 25 32	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$7,079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$873,840 \$1,089,840 2018 Projected EE Costs \$226,680 \$43,200 \$142,080
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Spouse EE+Spouse EE+Child(ren)	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,035 \$1,035	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$300 \$180	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$11,089,840 2018 Projected EE Costs \$262,680 \$43,200 \$54,000
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family Family	\$1.085 \$1.071 \$1.082 \$4.446 Monthly ER costs \$607 \$1.185 \$1.071 \$1,782 \$4.646 Monthly ER costs \$557 \$1.035 \$1.035 \$1.021 \$1.632 \$4.246	\$250 \$130 \$120 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$130 \$130 \$130 \$130 \$130 \$130 \$130	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25 32 268	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$11,089,840 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$142,080 \$501,960
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,021 \$1,032 \$4,246	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$370 \$180 \$370 \$960	22 48 59 499 Enrollment as of June 2017 0 331 451 Enrollment as of June 2017 199 12 25 32 268	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$7,079,548 \$8,785,817 2018 Projected ER Costs \$1,331,20 \$1,31,20 \$1,31,20 \$1,31,20 \$2,413,481 2018 Projected	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$873,840 \$1,089,840 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$142,080 \$501,960
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER	\$250 \$130 \$320 \$760 Monthly EE Costs \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$300 \$180 \$370 \$960	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25 32 268 Enrollment as of June 2017	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$0 \$7,079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481 2018 Projected ER Costs	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$216,000 \$0 \$216,000 \$1,089,840 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$142,080 \$54,000 \$2018 Projected EE Costs
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE+Spouse EE+Child(ren) EEH+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,035 \$1,035 \$4,246 Monthly ER costs	\$250 \$130 \$320 \$760 Monthly EE Costs \$60 \$150 \$220 \$550 Monthly EE Costs \$110 \$330 \$180 \$370 \$960 Monthly EE Costs	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25 32 268 Enrollment as of June 2017 0 0	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481 2018 Projected ER Costs	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$1,089,840 \$1,089,840 2018 Projected EE Costs \$226,680 \$43,200 \$142,080 \$50,960 2018 Projected EE Costs \$50,000 \$142,080 \$50,000 \$142,080 \$50,000 \$142,080 \$50,000 \$50,0
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER costs \$557 \$1,135	\$250 \$130 \$320 \$760 Monthly EE Costs \$600 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$370 \$960 Monthly EE Costs	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25 32 268 Enrollment as of June 2017 0 63	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$5,7079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$216,000 \$0 \$11,089,840 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$142,080 \$201,960 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$511,200
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE+Spouse EE+Child(ren) Family	\$1.085 \$1.071 \$1.082 \$4.446 Monthly ER costs \$607 \$1.185 \$1.071 \$1,782 \$4.646 Monthly ER costs \$557 \$1.035 \$1.021 \$1.632 \$4.246 Monthly ER costs \$557 \$1.135	\$250 \$130 \$320 \$760 Monthly EE Costs \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$330 \$370 \$960 Monthly EE	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25 32 268 Enrollment as of June 2017 0 6 63 0	\$286.416 \$617.137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$0 \$7,079.548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481 2018 Projected ER Costs \$0 \$57,079.548	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$0 \$216,000 \$0 \$201,089,840 2018 Projected EE Costs \$226,2680 \$43,200 \$54,000 \$142,080 \$142,080 \$2018 Projected EE Costs \$201,089,840 \$2018 Projected
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge EE EE+Spouse EE+Child(ren) Family CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge	\$1,085 \$1,071 \$1,682 \$4,446 Monthly ER costs \$607 \$1,185 \$1,071 \$1,782 \$4,646 Monthly ER costs \$557 \$1,035 \$1,021 \$1,632 \$4,246 Monthly ER costs \$557 \$1,135	\$250 \$130 \$320 \$760 Monthly EE Costs \$600 \$150 \$130 \$220 \$560 Monthly EE Costs \$110 \$370 \$960 Monthly EE Costs	22 48 59 499 Enrollment as of June 2017 0 120 0 331 451 Enrollment as of June 2017 199 12 25 32 268 Enrollment as of June 2017 0 63	\$286,416 \$617,137 \$1,191,113 \$4,791,765 2018 Projected ER Costs \$0 \$1,706,269 \$5,7079,548 \$8,785,817 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481 2018 Projected ER Costs \$1,331,201 \$149,027 \$306,425 \$626,828 \$2,413,481	\$66,000 \$74,880 \$226,560 \$633,840 2018 Projected EE Costs \$216,000 \$0 \$11,089,840 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$142,080 \$201,960 2018 Projected EE Costs \$262,680 \$43,200 \$54,000 \$511,200

				2018	2018
	Monthly ER	Monthly EE	Enrollment as	Projected ER	Projected EE
All Union Plans	costs	Costs	of June 2017	Costs	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
	\$3,875	\$896	1,207	\$19,090,964	\$4,290,349

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

	CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge	Monthly ER costs	Monthly EE Costs		2018 Projected ER Costs	EE Costs						
2	Weiniess & Spousai Surcharge	\$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						
7												
8	CDHP2 - Health Investment Plan with	Monthly ER costs	Monthly EE Costs		2018 Projected ER Costs	2018 Projected EE Costs						
8	Wellness but without Spousal Surcharge EE	\$582	\$10	or June 2017	\$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						
14	•											
	CDHP2 - Health Investment Plan without	Monthly ER			2018 Projected							
15	Wellness but with Spousal Surcharge	costs	Costs		ER Costs	EE Costs						
16	EE	\$532	\$60	7	\$44,667	\$5,040						
17 18	EE+Spouse	\$993 \$985	\$190 \$80	1	\$11,922 \$0	\$2,280						
18	EE+Child(ren) Family	\$985 \$1,565	\$80 \$210	2	\$37,566	\$0 \$5,040						
20	ranniy	\$4,076	\$540	10	\$94,155	\$12,360						
21	•	+ .,70	44.10	- 10	77.,.00	4,						
	CDHP2 - Health Investment Plan without	Monthly ER	Monthly EE	Enrollment as	2018 Projected	2018 Projected						
22	Wellness and without Spousal Surcharge	costs	Costs	of June 2017	ER Costs	EE Costs						
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 27	Family	\$1,665 \$4,276	\$110 \$340	5	\$99,915 \$113,037	\$6,600 \$7,680						
28		\$4,276	\$340	0	\$113,037	\$7,000						
20											2018	2018
		Monthly ER	Monthly EE	Enrollment as	2018 Projected	2018 Projected		Monthly ER	Monthly EE	Enrollment as		
29	Opt Out	costs	Costs	of June 2017	ER Costs	EE Costs	Opt Out	costs	Costs	of June 2017	Costs	Costs
30	EE			748	0	\$0	EE	0	0	202	0	0
31												
32				Medical Costs	\$54,802,931	\$13,571,640			Total Union	Medical Costs	\$19,090,964	\$4,290,349
		10	tai Non-umon							Tractical Costs	+,	
33		10	tai Non-union		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					Wiedren Cooks	+==,===,===	
33 34	Dental - Composite Average	10	tai Non-umon		,,,,,,		Dental - Composite	Average		,	,	
33	Dental - Composite Average	10	tai Non-umon		. , , . , .		Dental - Composite	Average		, realism cooks	2018	2018
33 34	Dental - Composite Average				2018 Projected	2018 Projected	Dental - Composite			Enrollment as	2018	
33 34	With Ortho	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	Dental - Composite With Ortho	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	
33 34 35 36 37	With Ortho EE	Monthly ER costs \$24	Monthly EE Costs \$20	Enrollment as of June 2017 1,295	2018 Projected ER Costs \$366,278	\$310,800	With Ortho	Monthly ER costs	Monthly EE Costs \$5	Enrollment as of June 2017 530	2018 Projected ER Costs \$188,024	Projected EE Costs \$34,521
33 34 35 36 37 38	With Ortho EE EE+Spouse	Monthly ER costs \$24 \$47	Monthly EE Costs \$20 \$40	Enrollment as of June 2017 1,295 856	2018 Projected ER Costs \$366,278 \$484,222	\$310,800 \$410,880	With Ortho	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs \$188,024 \$134,005	Projected EE Costs \$34,521 \$33,501
33 34 35 36 37 38 39	With Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52	Monthly EE Costs \$20 \$40 \$45	Enrollment as of June 2017 1,295 856 203	2018 Projected ER Costs \$366,278 \$484,222 \$127,680	\$310,800 \$410,880 \$109,620	With Ortho EE EE+1	Monthly ER costs \$30 \$71	Monthly EE Costs \$5 \$18	Enrollment as of June 2017 530 157	2018 Projected ER Costs \$188,024 \$134,005 \$0	Projected EE Costs \$34,521 \$33,501 \$0
33 34 35 36 37 38 39 40	With Ortho EE EE+Spouse	Monthly ER costs \$24 \$47 \$52 \$94	Monthly EE Costs \$20 \$40 \$45 \$60	Enrollment as of June 2017 1,295 856 203 1,566	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803	\$310,800 \$410,880 \$109,620 \$1,127,520	With Ortho	Monthly ER costs \$30 \$71	Monthly EE Costs \$5 \$18	Enrollment as of June 2017 530	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550
33 34 35 36 37 38 39	With Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218	Monthly EE Costs \$20 \$40 \$45 \$60 \$165	Enrollment as of June 2017 1,295 856 203	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983	\$310,800 \$410,880 \$109,620	With Ortho EE EE+1	Monthly ER costs \$30 \$71	Monthly EE Costs \$5 \$18 \$17 \$40	Enrollment as of June 2017 530 157	2018 Projected ER Costs \$188,024 \$134,005 \$0	Projected EE Costs \$34,521 \$33,501 \$0
33 34 35 36 37 38 39 40 41	With Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218	Monthly EE Costs \$20 \$40 \$45 \$60 \$165	Enrollment as of June 2017 1,295 856 203 1,566 3,920	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803	\$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820	With Ortho EE EE+1	Monthly ER costs \$30 \$71	Monthly EE Costs \$5 \$18 \$17 \$40	Enrollment as of June 2017 530 157 512 1,199	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572
33 34 35 36 37 38 39 40 41 42	With Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218	Monthly EE Costs \$20 \$40 \$45 \$60 \$165	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820	With Ortho EE EE+1	Monthly ER costs \$30 \$71 \$92 \$193	Monthly EE Costs \$5 \$18 \$17 \$40 Total Union	Enrollment as of June 2017 530 157 512 1,199 a Dental Costs	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 \$888,269	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572
33 34 35 36 37 38 39 40 41 42 43	With Ortho EE EE+Spouse EE+Child(ren) Family	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER	Monthly EE Costs \$20 \$40 \$45 \$60 \$165 Cotal Non-unio	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820	With Ortho EE EE+1 Family	Monthly ER costs \$30 \$71 \$92 \$193	Monthly EE Costs \$5 \$18 \$17 \$40 Total Union	Enrollment as of June 2017 530 157 512 1,199 n Dental Costs	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 \$888,269	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE
33 34 35 36 37 38 39 40 41 42 43	With Ortho EE EE+Spouse EE+Childgren Family Without Ortho	Monthly ER costs \$24 \$47 \$52 \$94 \$218 T Monthly ER costs	Monthly EE	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820	With Ortho EE EE+1 Family Without Ortho	Monthly ER costs \$30 \$71 \$92 \$193 Monthly ER costs	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs	Enrollment as of June 2017 530 157 512 1,199 n Dental Costs Enrollment as of June 2017	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 \$888,269	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs
33 34 35 36 37 38 39 40 41 42 43	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho	Monthly ER	Monthly EE Costs \$20 \$40 \$45 \$60 \$165 Cotal Non-unio Monthly EE Costs \$15	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 \$2018 Projected ER Costs \$39,314	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820 2018 Projected EE Costs \$25,740	With Ortho EE EE+1 Family Without Ortho EE	Monthly ER costs \$30 \$71 \$92 \$193 Monthly ER costs \$34	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs	Enrollment as of June 2017 530 157 512 1,199 1 Dental Costs Enrollment as of June 2017 17	2018 Projected ER Costs \$188,024 \$134,005 \$566,240 \$888,269 \$888,269 2018 Projected ER Costs \$6,892	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723
33 34 35 36 37 38 39 40 41 42 43	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51	Monthly EE	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 2018 Projected ER Costs \$39,314	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820 2018 Projected EE Costs \$25,740 \$28,500	With Ortho EE EE+1 Family Without Ortho	Monthly ER costs \$30 \$71 \$92 \$193 Monthly ER costs	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs	Enrollment as of June 2017 530 157 512 1,199 n Dental Costs Enrollment as of June 2017	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 2018 Projected ER Costs \$6,892 \$12,974	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243
33 34 35 36 37 38 39 40 41 42 43	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho	Monthly ER	Monthly EE Costs \$20 \$40 \$45 \$60 \$165 Cotal Non-unio Monthly EE Costs \$15	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 \$2018 Projected ER Costs \$39,314	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820 2018 Projected EE Costs \$25,740	With Ortho EE EE+1 Family Without Ortho EE	Monthly ER costs \$30 \$71 \$92 \$193 Monthly ER costs \$34	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs	Enrollment as of June 2017 530 157 512 1,199 1 Dental Costs Enrollment as of June 2017 17	2018 Projected ER Costs \$188,024 \$134,005 \$566,240 \$888,269 \$888,269 2018 Projected ER Costs \$6,892	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51 \$55	Monthly EE	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95 0	2018 Projected ER Costs \$366.278 \$484.222 \$127,680 \$1,774.803 \$2,752,983 \$2,752,983 2018 Projected ER Costs \$39,314 \$57,923 \$0	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,958,820 \$1,958,820 2018 Projected EE Costs \$25,740 \$28,500 \$0	With Ortho EE EE+1 Family Without Ortho EE EE+1	Monthly ER costs \$30 \$71 \$92 \$193 Monthly ER costs \$34 \$68	Monthly EE Costs \$5 \$18 \$17 \$40 Total Union Monthly EE Costs \$8 \$17	Enrollment as of June 2017 530 157 512 1,199 n Dental Costs Enrollment as of June 2017 17 16	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 \$888,269 2018 Projected ER Costs \$6,892 \$12,974	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243 \$0
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	Monthly EE Costs \$20 \$40 \$45 \$60 \$165 Cotal Non-unio Monthly EE Costs \$15 \$25 \$30 \$40	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95 0 0 238	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 2018 Projected ER Costs \$39,314 \$57,923 \$0 \$0	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,127,520 \$1,958,820 2018 Projected EE Costs \$25,740 \$28,500 \$0 \$0	With Ortho EE EE+1 Family Without Ortho EE EE+1	Monthly ER	Monthly EE	Enrollment as of June 2017 530 157 512 1,199 1 Dental Costs Enrollment as of June 2017 16	2018 Projected ER Costs \$188,024 \$134,005 \$56,6240 \$888,269 \$888,269 2018 Projected ER Costs \$6,892 \$12,974 \$0 \$13,866	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243 \$0 \$3,443
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	Monthly EE Costs \$20 \$40 \$40 \$45 \$60 \$165 \$155 \$151 \$25 \$330 \$110 \$101 \$101 \$101 \$102 \$102 \$103 \$103 \$103 \$104	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95 0 0 238 n Dental Costs	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,127,520 \$1,958,820 2018 Projected EE Costs \$25,740 \$28,500 \$0 \$0 \$54,240	With Ortho EE EE+1 Family Without Ortho EE EE+1	Monthly ER	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs \$8 \$17 \$24 \$49 Total Unior	Enrollment as of June 2017 530 157 512 1,199 1 Dental Costs Enrollment as of June 2017 16 12 \$45 1 Dental Costs	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 2018 Projected ER Costs \$6,892 \$12,974 \$0 \$13,866 \$33,732	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243 \$0 \$3,467 \$8,433
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	Monthly EE Costs \$20 \$40 \$40 \$45 \$60 \$165 \$155 \$151 \$25 \$330 \$110 \$101 \$101 \$101 \$102 \$102 \$103 \$103 \$103 \$104	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95 0 0 238	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 2018 Projected ER Costs \$39,314 \$57,923 \$0 \$0 \$97,237	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,127,520 \$1,958,820 \$2018 Projected EE Costs \$25,740 \$28,500 \$0 \$54,240	With Ortho EE EE+1 Family Without Ortho EE EE+1	Monthly ER	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs \$8 \$17 \$24 \$49 Total Unior	Enrollment as of June 2017 530 157 512 1,199 1 Dental Costs Enrollment as of June 2017 16 12 545	2018 Projected ER Costs \$188,024 \$134,005 \$0,000 \$566,240 \$888,269 \$888,269 \$888,269 \$70,000 \$12,074 \$0,000 \$13,2666 \$13,3732	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243 \$0 \$3,467 \$8,433
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse EE+Child(ren)	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	Monthly EE Costs \$20 \$40 \$45 \$560 \$165 \$60 \$165 \$155 \$25 \$30 \$110 \$100	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95 0 0 238 n Dental Costs	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,127,520 \$1,958,820 2018 Projected EE Costs \$25,740 \$28,500 \$0 \$0 \$54,240	With Ortho EE EE+1 Family Without Ortho EE EE+1	Monthly ER	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior S8 \$17 \$24 \$49 Total Unior Total Unior	Enrollment as of June 2017 530 157 512 1,199 n Dental Costs Enrollment as of June 2017 16 12 545 n Dental Costs n Dental Costs	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 2018 Projected ER Costs \$6,892 \$12,974 \$0 \$13,866 \$33,732	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243 \$0 \$3,467 \$8,433
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	With Ortho EE EE+Spouse EE+Child(ren) Family Without Ortho EE EE+Spouse EE+Child(ren) Family	Monthly ER costs \$24 \$47 \$52 \$94 \$218 Monthly ER costs \$23 \$51 \$55 \$94 \$223	Monthly EE Costs \$20 \$40 \$40 \$45 \$50 \$165 \$155 \$151 \$25 \$30 \$410 \$110 \$110 \$110 \$110 \$110 \$110 \$11	Enrollment as of June 2017 1,295 856 203 1,566 3,920 n Dental Costs Enrollment as of June 2017 143 95 0 0 238 n Dental Costs n Dental Costs	2018 Projected ER Costs \$366,278 \$484,222 \$127,680 \$1,774,803 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,983 \$2,752,283 \$0,20 \$0,20 \$97,237 \$97,237	EE Costs \$310,800 \$410,880 \$109,620 \$1,127,520 \$1,127,520 \$1,958,820 2018 Projected EE Costs \$25,740 \$28,500 \$0 \$0 \$54,240	With Ortho EE EE+1 Family Without Ortho EE EE+1	Monthly ER costs \$30	Monthly EE Costs \$5 \$18 \$17 \$40 Total Unior Monthly EE Costs \$8 \$17 \$24 \$49 Total Unior Total Unior	Enrollment as of June 2017 530 157 512 1,199 1 Dental Costs Enrollment as of June 2017 16 12 \$45 1 Dental Costs	2018 Projected ER Costs \$188,024 \$134,005 \$0 \$566,240 \$888,269 2018 Projected ER Costs \$6,892 \$12,974 \$0 \$13,866 \$33,732 \$33,732	Projected EE Costs \$34,521 \$33,501 \$0 \$101,550 \$169,572 \$169,572 2018 Projected EE Costs \$1,723 \$3,243 \$0 \$3,467 \$8,433

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-14

Group Life Insurance

		Test Ye	ear Ended June 30, (Per Books)	2017	Norr	nalizing Adjustment	·e	Test Y	ear Ended June 30, (as Adjusted)	2017
		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:	() () ()		***	(-) (-)			(a) () ()	` '	` '
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	\$930,683	\$579,702	\$350,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$350,981
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	\$930,683	\$579,702	\$350,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$350,981
20	Sub Total	\$930,683	\$579,702	\$350,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$350,981
21			<u> </u>		·					
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$930,683	\$579,702	\$350,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$350,981
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes 1(e) 2(e) 3(e) 19
$$\begin{split} &Page\ 5,\ Line\ 2(b)\ +\ Line\ 6(b)\ +\ Line\ 10(b)\ +\ Line\ 12(b)\\ &Page\ 5,\ Line\ 3(b)\ +\ Line\ 7(b)\ +\ Line\ 13(b)\\ &Page\ 5,\ Line\ 4(b)\ +\ Line\ 8(b)\ +\ Line\ 14(b)\\ &Equals\ Line\ 4\end{split}$$

Test Year Ended June 30, 2017

		Test Te	(as Adjusted)	2017	Prof	orma Adjustme	nts	Rate Yea	r Ending August 31	. 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:	() ()	(·/	()	() () ()	()		6/ (/ (/	. ,	· · · · · · · · · · · · · · · · · · ·
1	Narragansett Electric Company	\$490,238	\$259,266	\$230,972	\$60,067	\$44,938	\$15,129	\$550,304	\$304,203	\$246,101
2	National Grid USA Service Company	\$342,606	\$225,380	\$117,226	\$61,407	\$32,489	\$28,918	\$404,012	\$257,869	\$146,143
3	All Other Companies	\$7,654	\$4,870	\$2,783	\$43,532	\$783	\$42,750	\$51,186	\$5,653	\$45,533
4	Total	\$840,497	\$489,516	\$350,981	\$165,006	\$78,209	\$86,796	\$1,005,503	\$567,725	\$437,778
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	\$840,497	\$489,516	\$350,981	\$165,006	\$78,209	\$86,796	\$1,005,503	\$567,725	\$437,778
20	Sub Total	\$840,497	\$489,516	\$350,981	\$165,006	\$78,209	\$86,796	\$1,005,503	\$567,725	\$437,778
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$840,497	\$489,516	\$350,981	\$165,006	\$78,209	\$86,796	\$1,005,503	\$567,725	\$437,778
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- $\begin{tabular}{ll} \hline Column Notes \\ \hline (b) & Page I, Column (h) \\ \hline (c) & Page I, Column (i) \\ \hline (h) & Column (b) + Column (e) \\ \hline (i) & Column (c) + Column (f) \\ \hline \end{tabular}$

- 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

		Rate Year Ending August 31, 2019 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year 1 Ending August 31, 2020 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year 2 Ending August 31, 2021 Electric
		(a)	(b)	(c)	(d)	(e)
	Provider Company:					
1	Narragansett Electric Company	\$304,203	\$16,914	\$321,117	\$17,148	\$338,265
2	National Grid USA Service Company	\$257,869	\$14,338	\$272,206	\$14,536	\$286,742
3	All Other Companies	\$5,653	\$314	\$5,967	\$319	\$6,286
4	Total	\$567,725	\$31,566	\$599,291	\$32,002	\$631,293
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	\$567,725	\$31,566	\$599,291	\$32,002	\$631,293
20	Sub Total	\$567,725	\$31,566	\$599,291	\$32,002	\$631,293
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	\$567,725	\$31,566	\$599,291	\$32,002	\$631,293
		\$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

			Adjustments to		Adjustments to	
		Rate Year	Reflect	Data Year 1	Reflect	Data Year 2
		Ending August	Conditions in	Ending August	Conditions in	Ending August
		31, 2019	Data Year	31, 2020	Data Year	31, 2021
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)
	Provider Company:					
1	Narragansett Electric Company	\$246,101	\$14,225	\$260,326	\$13,146	\$273,472
2	National Grid USA Service Company	\$146,143	\$8,447	\$154,591	\$7,807	\$162,397
3	All Other Companies	\$45,533	\$2,632	\$48,165	\$2,432	\$50,597
4	Total	\$437,778	\$25,304	\$463,081	\$23,386	\$486,467
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	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	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$437,778	\$25,304	\$463,081	\$23,386	\$486,467
20	Sub Total	\$437,778	\$25,304	\$463,081	\$23,386	\$486,467
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	\$437,778	\$25,304	\$463,081	\$23,386	\$486,467
		\$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

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 2 3 4	Page 1	Adjustments: (to normalize Historic Year) (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement	Narragansett Electric Company National Grid USA Service Compar All Other Companies	(\$42,416) ny (\$35,797) (\$974)	(\$42,416) (\$35,797) (\$974)	\$0 \$0 \$0
5 6 7 8		Inspection & Maintenance Inspection & Maintenance Inspection & Maintenance	Narragansett Electric Company National Grid USA Service Compar All Other Companies	(\$4,597) ny (\$27) (\$755)	(\$4,597) (\$27) (\$755)	\$0 \$0 \$0
9 10		Parent Company Funding Iniatives	Narragansett Electric Company	(\$4,236)	(\$4,236)	\$0
11 12 13 14		Major Storm Activity Major Storm Activity Major Storm Activity	Narragansett Electric Company National Grid USA Service Compar All Other Companies	\$0 ny (\$853) (\$530)	\$0 (\$853) (\$530)	\$0 \$0 \$0
15 16		,	TOTAL	(\$90,186)	(\$90,186)	\$0
17 18	Page 2	Adjustments: (to reflect conditions in the Rate	e Year 8/31/2019)			
19 20 21		General inflation % 4.63%	Narragansett Electric Company	\$6,190	\$3,274	\$2,916
22 23 24 25		Payroll Escalator	National Grid USA Service Co. All Other Companies	\$2,295 \$0	\$1,509 \$0	\$785 \$0
26 27 28 29		16.07% Electric 12.18% Gas	Narragansett Electric Company National Grid USA Service Compar All Other Companies	\$69,796 ay \$43,192 \$43,532	\$41,664 \$30,980 \$783	\$28,132 \$12,213 \$42,750
30 31 32			GRAND TOTAL	\$165,006	\$78,209	\$86,796
33 34	D 2 1D 4	A.F. a.	V 0/21/2020)			
35 36 37	Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate	e Year 8/31/2020)			
38 39 40		General inflation % 2.66%	Narragansett Electric Company National Grid USA Service Co. All Other Companies	\$14,638 \$10,747 \$1,362	\$8,092 \$6,859 \$150	\$6,546 \$3,887 \$1,211
41 42 43 44 45		Payroll Escalator 2.90% Electric 3.12% Gas	Narragansett Electric Company National Grid USA Service Compar All Other Companies	\$16,500 sy \$12,038 \$1,585	\$8,822 \$7,478 \$164	\$7,678 \$4,560 \$1,421
46 47			TOTAL	\$56,869	\$31,566	\$25,304
48 49	D 2 1D 4	All and the state of the state	V 0/21/2021)			
50 51	Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate	e Year 8/31/2021)			
52 53 54 55		General inflation % 2.43%	Narragansett Electric Company National Grid USA Service Co. All Other Companies	\$14,129 \$10,371 \$1,315	\$7,803 \$6,615 \$145	\$6,326 \$3,757 \$1,170
56 57 58 59		Payroll Escalator 2.91% Electric 2.62% Gas	Narragansett Electric Company National Grid USA Service Compar	\$16,165 ny \$11,972	\$9,345 \$7,921	\$6,821 \$4,050
60 61			All Other Companies	\$1,436	\$174	\$1,262
62			TOTAL	\$55,388	\$32,002	\$23,386
6(b)-8(b) 10(b)	Schedule MAL-1, Lin Schedule MAL-3, Pa Schedule MAL-3 Pag Schedule MAL-3 Pag	ge 6, Line 8(e) ge 6, Line 8(g)	4	40(c) Page 4, Line 3(a) * General 1 43(b) Page 3, Line 1(a) * Payroll E 44(b) Page 3, Line 2(a) * Payroll E	scalator from Schedule scalator from Schedule	MAL-8, Line 47(i) MAL-8, Line 47(i)
16 21(b) 22(b) 21(c) 22(c) 27(b)	Sum of Lines 2-14 Page 6, Line 4(b) * G Page 6, Line 9(b) * G Page 7, Line 4(b) * G Page 7, Line 9(b) * G Page 2, Line 1(b) * P	ieneral Inflation from Schedule MAL-3, Page 8 ayroll Escalator from Schedule MAL-8, Line 20(i)	45(b) Page 3, Line 3(a) * Payroll E 44(c) Page 4, Line 1(a) * Payroll E 444(c) Page 4, Line 2(a) * Payroll E 45(c) Page 4, Line 3(a) * Payroll E 53(b) Page 3, Line 1(c) * General I 54(b) Page 3, Line 3(c) * General I	scalator from Schedule scalator from Schedule scalator from Schedule inflation from Schedule inflation from Schedule inflation from Schedule	MAL-8, Line 47(j) MAL-8, Line 47(j) MAL-8, Line 47(j) MAL-3, Page 8 MAL-3, Page 8 MAL-3, Page 8
28(b) 29(b) 27(c) 28(c) 29(c) 38(b)	Page 2, Line 3(b) * P Page 2, Line 1(c) * Page 7, Line 6(b) + L Page 2, Line 3(c) * Page 1	ine 7(b) + Line 8(b) * Payroll Escalator from Scl ayroll Escalator from Schedule MAL-8, Line 20(ayroll Escalator from Schedule MAL-8, Line 20(ine 7(b) + Line 8(b) * Payroll Escalator from Scl ayroll Escalator from Schedule MAL-8, Line 20(eneral Inflation from Schedule MAL-3, Page 8	i) j) hedule MAL-8, Line 20(j) j)	53(c) Page 4, Line 1(c) * General I 54(c) Page 4, Line 2(c) * General I 55(c) Page 4, Line 3(c) * General I 58(b) Page 3, Line 1(c) * Payroll E 59(b) Page 3, Line 2(c) * Payroll E 50(b) Page 3, Line 3(c) * Payroll E	inflation from Schedule inflation from Schedule iscalator from Schedule iscalator from Schedule	MAL-3, Page 8 MAL-3, Page 8 MAL-8, Line 74(i) MAL-8, Line 74(i)
39(b) 40(b) 38(c) 39(c)	Page 3, Line 2(a) * G Page 3, Line 3(a) * G Page 4, Line 1(a) * G	eneral Inflation from Schedule MAL-3, Page 8 eneral Inflation from Schedule MAL-3, Page 8 eneral Inflation from Schedule MAL-3, Page 8 eneral Inflation from Schedule MAL-3, Page 8	:	58(c) Page 4, Line 1(c) * Payroll E 59(c) Page 4, Line 2(c) * Payroll E 60(c) Page 4, Line 3(c) * Payroll E	scalator from Schedule scalator from Schedule	MAL-8, Line 74(j) MAL-8, Line 74(j)

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-14 Page 6 of 7

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

				Group
				Insurance
			Escalation	Expense
Narragansett Electric Company			Percentage 1/	Adjustment
	Electric	Electric	Electric	Electric
	(a)	(b)		(c)
Accidental Death & Dismemberment	1.70%	\$4,412	16.07%	\$709
Basic Life	15.28%	\$39,615	16.07%	\$6,366
Long Term Disability	55.75%	\$144,532	16.07%	\$23,226
Absence Management Program	27.27%	\$70,706	4.63%	\$3,274
	100.00%	\$259,266	_	\$33,575
	Accidental Death & Dismemberment Basic Life Long Term Disability	Electric (a) Accidental Death & Dismemberment 1.70% Basic Life 15.28% Long Term Disability 55.75% Absence Management Program 27.27%	Electric Electric (a) (b) Accidental Death & Dismemberment 1.70% \$4,412 Basic Life 15.28% \$39,615 Long Term Disability 55.75% \$144,532 Absence Management Program 27.27% \$70,706	Narragansett Electric Company Electric Electric Electric (a) (b) Accidental Death & Dismemberment 1.70% \$4,412 16.07% Basic Life 15.28% \$39,615 16.07% Long Term Disability 55.75% \$144,532 16.07% Absence Management Program 27.27% \$70,706 4.63%

Column Notes

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

					Group
					Insurance
				Escalation	Expense
	Service Company			Percentage 1/	Adjustment
		Electric	Electric	Electric	Electric
		(a)	(b)		(c)
6	Accidental Death & Dismemberment	5.49%	\$12,372	16.07%	\$1,988
7	Basic Life	20.72%	\$46,698	16.07%	\$7,504
8	Long Term Disability	59.33%	\$133,709	16.07%	\$21,487
9	Absence Management Program	14.46%	\$32,600	4.63%	\$1,509
10		100.00%	\$225,380	_	\$32,489

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 MAL-8, Page 6, Line 20(i)

General inflation rate from Schedule MAL-3, Page 8

4.63%

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-14 Page 7 of 7

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

					Group Insurance
				Escalation	Expense
	Narragansett Electric Company			Percentage 1/	Adjustment
		Gas	Gas	Gas	Gas
		(a)	(b)		(c)
1	Accidental Death & Dismemberment	1.70%	\$3,931	12.18%	\$479
2	Basic Life	15.28%	\$35,292	12.18%	\$4,299
3	Long Term Disability	55.75%	\$128,760	12.18%	\$15,683
4	Absence Management Program	27.27%	\$62,990	4.63%	\$2,916
5	•	100.00%	\$230,972	_	\$23,377

Column Notes

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

					Group Insurance
				Escalation	Expense
	Service Company			Percentage 1/	Adjustment
		Gas	Gas	Gas	Gas
		(a)	(b)		(c)
6	Accidental Death & Dismemberment	5.49%	\$6,435	12.18%	\$784
7	Basic Life	20.72%	\$24,289	12.18%	\$2,958
8	Long Term Disability	59.33%	\$69,546	12.18%	\$8,471
9	Absence Management Program	14.46%	\$16,956	4.63%	\$785
10		100.00%	\$117,226	_	\$12,998

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 MAL-8, Page 6, Line 20(j) 12.18% General inflation rate from Schedule MAL-3, Page 8 4.63%

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-15

Thrift Plan

		Test Y	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)	(i)	
	Provider Company:										
1	Narragansett Electric Company	\$1,503,958	\$861,288	\$642,670	(\$159,905)	(\$159,905)	\$0	\$1,344,053	\$701,383	\$642,670	
2	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	
3	All Other Companies	\$36,501	\$26,213	\$10,288	(\$6,859)	(\$6,859)	\$0	\$29,642	\$19,353	\$10,288	
4	Total	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749	
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	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749	
20	Sub Total	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749	
20		Ψ5,005,272	Ψ2,132,342	ψ1,575,1 1 7	(4570,551)	(4370,331)	Ψ0	ψ5,150,754	Ψ2,071,103	ψ1,575,7 1 7	
		\$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 3(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

Test Year Ended June 30, 2017

			(as Adjusted)		Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$1,344,053	\$701,383	\$642,670	\$190,989	\$112,712	\$78,277	\$1,535,042	\$814,095	\$720,947
2	National Grid USA Service Company	\$2,093,240	\$1,370,448	\$722,791	\$308,267	\$220,231	\$88,036	\$2,401,507	\$1,590,679	\$810,827
3	All Other Companies	\$29,642	\$19,353	\$10,288	\$4,363	\$3,110	\$1,253	\$34,005	\$22,464	\$11,541
4	Total	\$3,466,934	\$2,091,185	\$1,375,749	\$503,620	\$336,053	\$167,566	\$3,970,554	\$2,427,238	\$1,543,316
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	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,466,934	\$2,091,185	\$1,375,749	\$503,620	\$336,053	\$167,566	\$3,970,554	\$2,427,238	\$1,543,316
20	Sub Total	\$3,466,934	\$2,091,185	\$1,375,749	\$503,620	\$336,053	\$167,566	\$3,970,554	\$2,427,238	\$1,543,316
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$3,466,934	\$2,091,185	\$1,375,749	\$503,620	\$336,053	\$167,566	\$3,970,554	\$2,427,238	\$1,543,316
		,,	. ,	. ,,.						. ,,
		\$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

	Provider Company:	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)
1	Narragansett Electric Company	\$814,095	\$23,609	\$837,704	\$24,377	\$862,081
2	National Grid USA Service Company	\$1,590,679	\$46,130	\$1,636,809	\$47,631	\$1,684,440
3	All Other Companies	\$22,464	\$651	\$23,115	\$673	\$23,788
4	Total	\$2,427,238	\$70,390	\$2,497,628	\$72,681	\$2,570,309
5						
6	0					
7 8	Operation: Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Natural Gas Storage, Terminaling	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	and Processing Exp.	ΦΟ	ΦΟ	ΦΟ	ΦΟ	Φ0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	Distribution Expenses	\$0 \$0	\$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	Ψ0	40	40	40	Ψ0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,427,238	\$70,390	\$2,497,628	\$72,681	\$2,570,309
20	Sub Total	\$2,427,238	\$70,390	\$2,497,628	\$72,681	\$2,570,309
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27			-			
28	TOTAL	\$2,427,238	\$70,390	\$2,497,628	\$72,681	\$2,570,309
		\$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

		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	\$720,947	\$22,494	\$743,441	\$19,478	\$762,919
2	National Grid USA Service Company	\$810,827	\$25,298	\$836,125	\$21,907	\$858,032
3	All Other Companies	\$11,541	\$360	\$11,901	\$312	\$12,213
4	Total	\$1,543,316	\$48,151	\$1,591,467	\$41,696	\$1,633,164
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	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	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,543,316	\$48,151	\$1,591,467	\$41,696	\$1,633,164
20	Sub Total	\$1,543,316	\$48,151	\$1,591,467	\$41,696	\$1,633,164
21	Maintanana					
22	Maintenance:	r.o.	¢ο	ΦO	Φ0	# O
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27 28	TOTAL	\$1,543,316	\$48,151	\$1,591,467	\$41,696	\$1,633,164
		\$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

		Explanation of Adjustments:	Provider Company	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2	Ü	(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 11		Parent Company Funding Initiatives	Narragansett Electric Company	(\$29,323)	(\$29,323)	\$0
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			TOTAL	(\$376,337)	(\$376,337)	30
18						
19	Page 2	Adjustments: (to reflect conditions in the Rate	e Year 8/31/2019)			
20						
21 22		Payroll inflator 16.07% Electric	Norma gangatt Elastria Company	\$100,000	\$112.712	\$78,277
23		10.07% Electric 12.18% Gas	Narragansett Electric Company National Grid USA Service Company	\$190,989 \$308,267	\$112,712 \$220,231	\$88,036
24		12.10% Gas	All Other Companies	\$4,363	\$3,110	\$1,253
25			-			
26			TOTAL	\$503,620	\$336,053	\$167,566
27 28	Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate	2 Vaar 8/21/2020)			
29	rage 3 and rage 4	Adjustments. (to renect conditions in the Kan	e Teal 8/31/2020)			
30		Payroll inflator				
31		2.90% Electric	Narragansett Electric Company	\$46,102	\$23,609	\$22,494
32		3.12% Gas	National Grid USA Service Company	\$71,428	\$46,130	\$25,298
33 34			All Other Companies	\$1,012	\$651	\$360
35			TOTAL	\$118,541	\$70,390	\$48,151
36						
37	Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate	e Year 8/31/2021)			
38						
39 40		Payroll inflator 2.91% Electric	Narragansett Electric Company	\$43,855	\$24,377	\$19,478
41		2.62% Gas	National Grid USA Service Company	\$69,538	\$47,631	\$21,907
42			All Other Companies	\$984	\$673	\$312
43						***
44			TOTAL	\$114,377	\$72,681	\$41,696
I : N-4						
Line Notes 2(b)-4(b)	Workpaper MAL-1,	Line 24				
8(b)-10(b)						
10(b)	Schedule MAL-3, Pa	age 6, Line 9(g)				
12(b)-14(b)						
22(b)	-	Payroll Inflator Rate from Schedule MAL-8, Page				
23(b)		Payroll Inflator Rate from Schedule MAL-8, Page				
24(b) 22(c)	•	Payroll Inflator Rate from Schedule MAL-8, Page Payroll Inflator Rate from Schedule MAL-8, Page				
23(c)		Payroll Inflator Rate from Schedule MAL-8, Page	,			
24(c)		Payroll Inflator Rate from Schedule MAL-8, Pag				
31(b)		Payroll Inflator Rate from Schedule MAL-8, Page				
32(b)	Page 3, Line 2(a) * F	Payroll Inflator Rate from Schedule MAL-8, Page	e 6, Line 47(i)			
33(b)	-	Payroll Inflator Rate from Schedule MAL-8, Page				
31(c)	•	Payroll Inflator Rate from Schedule MAL-8, Page				
32(c)	•	Payroll Inflator Rate from Schedule MAL-8, Page				
33(c) 40(b)		Payroll Inflator Rate from Schedule MAL-8, Page Payroll Inflator Rate from Schedule MAL-8, Page				
41(b)	•	Payroll Inflator Rate from Schedule MAL-8, Page				
42(b)	•	Payroll Inflator Rate from Schedule MAL-8, Page				
40(c)	•	Payroll Inflator Rate from Schedule MAL-8, Page				
41(c)	•	Payroll Inflator Rate from Schedule MAL-8, Page				
42(c)	1 age +, Lille 3(c) * I	Payroll Inflator Rate from Schedule MAL-8, Page	CO, Emc /4(J)			

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-16

FAS112 / ASC712

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

		Test Yo	ear Ended June 30, (Per Books)	2017	Nor	malizing Adjustmer	nts	Test Y	(ear Ended June 30,	, 2017
		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	(\$392,351)	(\$206,959)	(\$185,392)	\$392,351	\$206,959	\$185,392	\$0	\$0	\$0
2	National Grid USA Service Company	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
3	All Other Companies	\$22,981	\$16,052	\$6,929	(\$22,981)	(\$16,052)	(\$6,929)	\$0	\$0	\$0
4	Total	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, 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	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$0)	(\$0)	(\$0)
20	Sub Total	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$0)	(\$0)	(\$0)
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$0)	(\$0)	(\$0)
		\$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) 1(f)

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

2(e) 2(f)

3(e) 3(f) 19

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		1, 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5							<u>.</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	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)
20	Sub Total	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)

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

1 2 3 4 5	Provider Company: Narragansett Electric Company National Grid USA Service Company All Other Companies Total	Rate Year Ending August 31, 2019 Electric (a) \$0 \$0 \$0 \$0	Adjustments to Reflect Conditions in Data Year Electric (b) \$0 \$0 \$0 \$0	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b) \$0 \$0 \$0 \$0	Adjustments to Reflect Conditions in Data Year Electric (d) \$0 \$0 \$0 \$0	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d) \$0 \$0 \$0 \$0
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
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	(\$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)

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

1 2 3 4	Provider Company: Narragansett Electric Company National Grid USA Service Company All Other Companies Total	Rate Year Ending August 31, 2019 Gas (a) \$0 \$0 \$0 \$0 \$0	Adjustments to Reflect Conditions in Data Year Gas (b) \$0 \$0 \$0 \$0	Data Year 1 Ending August 31, 2020 Gas (c) = (a) + (b) \$0 \$0 \$0 \$0	Adjustments to Reflect Conditions in Data Year Gas (d) \$0 \$0 \$0 \$0	Data Year 2 Ending August 31, 2021 Gas (e) = (c) + (d) \$0 \$0 \$0 \$0
5						
6						
	Operation:	\$0	\$0	\$0	\$0	¢o
8 9	Production Expenses Power Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Natural Gas Storage, Terminaling	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	and Processing Exp.	\$0	\$0 \$0	\$0	20	\$0
12	Transmission Expenses	\$0	\$0 \$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	Distribution Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
15	Customer Accounts Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
16	Customer Service and	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
17	Informational Expenses	φυ	ΨΟ	ΨΟ	Φ0	90
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

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

	Explanation of Adjustments:	Provider Company	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1 Page 1	Adjustments: (to normalize Historic Year)				
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	\$572,522	\$333,759	\$238,762

Line Notes

2(b)-4(b) Workpaper MAL-1, Line 5

6(b)-8(b) Schedule MAL-3, Page 6, Line 10(e)

6(b)-8(b) Schedule MAL-3, Page 6, Line 10(e)
10(b)-12(b) Schedule MAL-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

Page 1 of 7 Line 3 Column (c) less Page 5 of 7 Column (c) Lines 4, 8 and 12

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

			Narragansett Electric	Legacy Grid Service Co	Legacy KeySpan Service Co	Total Service Company	Amount
			Electric	Electric	Electric	Electric	Electric
			(a)	(b)	(c)	(d) = (c) + (b)	(e)
1 2 3	Total FAS 112/ASC 712 Test Year Expense						(\$333,759)
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%	
15	Percentage Charged to Narragansett Electric - O&M Labor		46.80%			63.49%	
16			(000.00.00			(0.1 = 0.00)	(0.110.===)
17	Total 5 Year Average Charged to O&M		(\$92,974)			(\$17,803)	(\$110,777)
18 19	Minimum Anticipated Expense	2/					\$0
20	Willimum Anticipated Expense	21				_	20
21 22	Greater of Lines 12 or 17					_	\$0
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

Line Notes

- 1 Page 1, Line 28(b)
- 6-10 Per Workpaper MAL-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

^{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-.

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

		Narragansett Electric	Legacy Grid Service Co	Legacy KeySpan Svc Co	Total Service Company	Amount
	_	Gas	Gas	Gas	Gas	Gas
	-	(a)	(b)	(c)	(d) = (c) + (b)	(e)
1	T-4-1 EAC 112/ACC 712 T-4 V E					(\$229.762)
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)	(\$1,200,030)	(\$2,375,887)	
10	FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11	1.12017	(\$403,941)	(\$2,131,936)	\$337,443	(\$1,774,515)	
12	5 Year Average (2013-2017) 1/	(\$198,662)			(\$436,861)	
13	= = = = = = = = = = = = = = = = = = =	(ψ1>0,002)			(ψ130,001)	
13	Percentage Charged to					
14	Narragansett Electric - Total	100.00%			3.70%	
	Percentage Charged to	100.0070			3.7070	
15	Narragansett Electric - O&M					
13	Labor	44.82%			64.58%	
16		44.0270			04.5070	
17	Total 5 Year Average Charged to O&M	(\$89,040)			(\$10,438)	(\$99,479)
18	Total 5 Teal Average Charged to Octivi	(ψον,οπο)			(ψ10,430)	(ψ),τη)
19	Minimum Anticipated Expense 2/					\$0
20	William Finderpated Expense 2/				_	ΨΟ
21	Greater of Lines 12 or 17					\$0
22	Creater of Lanco 12 of 17				_	ΨΟ
23	Normalizing Adjustment					\$238,762
	- · · · · · · · · · · · · · · · · · · ·				_	Ψ200,702

- 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 MAL-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 No. 4770

Witness: Little

Schedule MAL-17

Service Company Rents

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

		Test Y	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,576,909)	(\$6,178,038)	(\$398,871)	\$10,486,043	\$7,807,331	\$2,678,712	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,576,909)	(\$6,178,038)	(\$398,871)	\$10,486,043	\$7,807,331	\$2,678,712	
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.			\$0							
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		\$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	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,576,909)	(\$6,178,038)	(\$398,871)	\$10,486,043	\$7,807,331	\$2,678,712	
20	Sub Total	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,576,909)	(\$6,178,038)	(\$398,871)	\$10,486,043	\$7,807,331	\$2,678,712	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,576,909)	(\$6,178,038)	(\$398,871)	\$10,486,043	\$7,807,331	\$2,678,712	
		\$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

			(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	\$10,486,043	\$7,807,331	\$2,678,712	\$5,049,392	\$3,810,421	\$1,238,972	\$15,535,435	\$11,617,751	\$3,917,684
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$10,486,043	\$7,807,331	\$2,678,712	\$5,049,392	\$3,810,421	\$1,238,972	\$15,535,435	\$11,617,751	\$3,917,684
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.						\$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	\$10,486,043	\$7,807,331	\$2,678,712	\$5,049,392	\$3,810,421	\$1,238,972	\$15,535,435	\$11,617,751	\$3,917,684
20	Sub Total	\$10,486,043	\$7,807,331	\$2,678,712	\$5,049,392	\$3,810,421	\$1,238,972	\$15,535,435	\$11,617,751	\$3,917,684
21		·				·				
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$10,486,043	\$7,807,331	\$2,678,712	\$5,049,392	\$3,810,421	\$1,238,972	\$15,535,435	\$11,617,751	\$3,917,684
		\$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	Adjustments to Reflect	Data Year 1	Adjustments to Reflect	Data Year 2
		Ending August	Conditions in	Ending August	Conditions in	Ending August
		31, 2019	Data Year	31, 2020	Data Year	31, 2021
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:	(u)	(0)	(c) (a) · (b)	(u)	(c) (c) (d)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
5		411,011,701	4000,000	+,,	(4100,110)	
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		\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
20	Sub Total	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
21						
22						
23		\$0	\$0	\$0	\$0	\$0
24	r	\$0	\$0	\$0	\$0	\$0
25	1	\$0	\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
		\$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 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:	(u)	(0)	(c) (u) · (b)	(u)	(c) (c) (d)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
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	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
20	Sub Total	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
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	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
		\$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

			Provider Company	Source Workpaper	Total	Electric	Gas
	Explanat	ion of Adjustments:			(a)	(b)	(c)
1 2 3	Page 1	Adjustments: (to normalize Historic Year) Normalizing Adjustment	National Grid USA Service Co.	Page 6	(\$4,124,993)	(\$3,704,043)	(\$420,950)
4 5 7 8 9 10		Normalizing Adjustment - CWIP (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement	National Grid USA Service Company Narragansett Electric Company National Grid USA Service Company All Other Companies	Workpaper MAL-6 Workpaper MAL-1 Workpaper MAL-1	\$91,100 (\$2,146,385) (\$396,630) \$0 \$0	\$69,021 (\$2,146,385) (\$396,630) \$0 \$0	\$22,079 \$0 \$0 \$0 \$0
12 13 14 15 16 17		TOTAL			(\$6,576,909)	(\$6,178,038)	(\$398,871)
19 20 21 22 23	Page 2	Adjustments: (to reflect conditions in the Rate Year	r 2019)		_		-
24 25 26		Rate Year Adjustment	National Grid USA Service Co.	Page 6	5,049,392 \$5,049,392	3,810,421 \$3,810,421	1,238,972 \$1,238,972
27 28 29 30 31	Page 3	Electric Adjustments: (to reflect conditions in the l	Rate Year 2020-2021)		00,000,000		
32 33 34		Rate Year Adjustment	National Grid USA Service Co.	Page 7	919,302 \$919,302	\$611,028 \$611,028	308,274 - \$308,274
35 36 37 38 39	Page 4	Gas Adjustments: (to reflect conditions in the Rate	Year 2020-2021)		9719,302	9011,020	9300,274
40 41 42 43		Rate Year Adjustment	National Grid USA Service Co.	Page 7	(142,469)	(163,470)	21,001 - \$21,001
					(4.12,107)	(4.00,170)	4=1,001

Line Notes

2 Page 6

5 Workpaper MAL - 6

24(b) Page 6, Line 57

24(c) Page 6, Line 27

32(b) Page 7, Line 22

32(c) Page 7, Line 33

40(b) Page 7, Line 36

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 <u>Gas</u>

Gas	
1 ARC-DEBT RECOVERY CHGE	\$189,871
2 ARC-DEPRECIATION RECOVERY CHGE	\$2,041,663
3 ARC-EQUITY RECOVERY CHGE	\$846,048
4	\$610,010
	#2.055 502
5 Grand Total	\$3,077,582
6	
7	
8	
9	
10 Test Year	
11 Return & Depreciation Calculation Adjustment	
12	
	¢2 251 105
13 Existing IS Projects	\$2,351,195
14 Facilities Existing Balance	\$305,438
15 Total Calculated Return & Depreciation	\$2,656,632
16 Per Books	\$3,077,582
17 Normalizing Adjustment	(\$420,950)
	(\$420,930)
18	
19 Rate Year -2019	
20 Return & Depreciation Calculation Adjustment	
21 Existing IS Projects	2,375,446
9 9	
22 New IS Projects	1,202,307
23 Existing Facilities	339,930
24 New Facilities	-
25 Total Calculated Return & Depreciation - Rate Year	3,917,684
26 Normalized Service Company Rents	2,678,712
27 Proforma Adjustment	1,238,972
28	
29	0
29 30 <u>Electri</u>	='
29 30 <u>Electri</u> 31 ARC-DEBT RECOVERY CHGE	\$856,281
29 30 <u>Electri</u>	='
29 30 <u>Electri</u> 31 ARC-DEBT RECOVERY CHGE	\$856,281
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE	\$856,281 \$9,249,995
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34	\$856,281 \$9,249,995 \$3,879,092
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA	\$856,281 \$9,249,995
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA	\$856,281 \$9,249,995 \$3,879,092
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$9,644,731 \$636,594 \$10,281,325
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$9,644,731 \$636,594 \$10,281,325
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$9,644,731 \$636,594 \$10,281,325 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$9,644,731 \$636,594 \$10,281,325 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$9,644,731 \$636,594 \$10,281,325 \$13,985,368
29 30 Belectri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Adjustment	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$10,281,325 \$10,281,325 \$13,985,368 \$13,985,368 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$9,644,731 \$636,594 \$10,281,325 \$13,985,368
29 30 Belectri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Adjustment	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$10,281,325 \$10,281,325 \$13,985,368 \$13,985,368 \$13,985,368
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Calculation Adjustment 51 Existing IS Projects 52 New IS Projects	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$10,281,325 \$10,281,325 \$13,985,368 \$3,704,043)
29 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Calculation Adjustment 51 Existing IS Projects 52 New IS Projects 53 Existing Facilities	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$10,281,325 \$13,985,368 \$10,281,325 \$13,985,368 \$3,704,043
29 30 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Calculation Adjustment 51 Existing IS Projects 52 New IS Projects 53 Existing Facilities 54 New Facilities	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$13,985,368 \$10,281,325 \$13,985,368 \$3,704,043 \$7,895,740 3,063,726 658,286
29 30 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Calculation Adjustment 51 Existing IS Projects 52 New IS Projects 53 Existing Facilities 54 New Facilities 55 Total Calculated Return & Depreciation - Rate Year	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$13,985,368 \$10,281,325 \$13,985,368 \$3,704,043) \$7,895,740 3,063,726 658,286
29 30 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Calculation Adjustment 51 Existing IS Projects 52 New IS Projects 53 Existing Facilities 54 New Facilities	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$13,985,368 \$10,281,325 \$13,985,368 \$3,704,043 \$7,895,740 3,063,726 658,286
29 30 30 Electri 31 ARC-DEBT RECOVERY CHGE 32 ARC-DEPRECIATION RECOVERY CHGE 33 ARC-EQUITY RECOVERY CHGE 34 35 Total before IFA 36 Less: IFA 37 Total after IFA 38 39 40 Test Year 41 Return & Depreciation Calculation Adjustment 42 43 IS Existing Projects 44 Facilities Test Year 45 Total Calculated Return & Depreciation 46 Per Books 47 Normalizing Adjustment 48 49 Rate Year 2019 50 Return & Depreciation Calculation Adjustment 51 Existing IS Projects 52 New IS Projects 53 Existing Facilities 54 New Facilities 55 Total Calculated Return & Depreciation - Rate Year	\$856,281 \$9,249,995 \$3,879,092 \$13,985,368 \$13,985,368 \$13,985,368 \$10,281,325 \$13,985,368 \$3,704,043) \$7,895,740 3,063,726 658,286

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

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

1 Rate Year -2020	
1 Rate Teal -2020	
2 Return & Depreciation Calculation Adjustment	
3 Existing IS Projects	2,180,347
4 New IS Projects	1,846,683
5 Existing Facilities	198,928
6 New Facilities	<u>-</u>
7 Total Calculated Return & Depreciation - Rate Year	4,225,958
8 Adjusted Service Company Rents	3,917,684
9 Proforma Adjustment	308,274
10	
11	
12 <u>Electric</u>	
13 14 Rate Year 2020	
15 Return & Depreciation Calculation Adjustment	7 247 550
16 Existing IS Projects	7,347,550
17 New IS Projects	4,511,132
18 Existing Facilities 19 New Facilities	370,097
20 Total Calculated Return & Depreciation - Rate Year	12,228,779
21 Adjusted Service Company Rents	
22 Proforma Adjustment	11,617,751 611,028
23	011,028
23 24 Gas	
25 Rate Year -2021	
26 Return & Depreciation Calculation Adjustment	
27 Existing IS Projects	1,886,567
ē ,	2,193,855
28 New IS Projects	
28 New IS Projects 29 Existing Facilities	
28 New Is Projects 29 Existing Facilities 30 New Facilities	166,537
29 Existing Facilities 30 New Facilities	166,537
29 Existing Facilities30 New Facilities31 Total Calculated Return & Depreciation - Rate Year	166,537 - 4,246,959
29 Existing Facilities 30 New Facilities	166,537
 29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 	4,246,959 4,225,958
 29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 	4,246,959 4,225,958
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34	4,246,959 4,225,958
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35	4,246,959 4,225,958
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u>	4,246,959 4,225,958
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37	4,246,959 4,225,958
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 Rate Year 2021	4,246,959 4,225,958
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 Rate Year 2021 39 Return & Depreciation Calculation Adjustment	166,537 - 4,246,959 4,225,958 21,001
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 Rate Year 2021 39 Return & Depreciation Calculation Adjustment 40 Existing IS Projects	166,537 - 4,246,959 4,225,958 21,001
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 Rate Year 2021 39 Return & Depreciation Calculation Adjustment 40 Existing IS Projects 41 New IS Projects	166,537 - 4,246,959 4,225,958 21,001 6,721,732 5,042,111
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 <u>Rate Year 2021</u> 39 Return & Depreciation Calculation Adjustment 40 Existing IS Projects 41 New IS Projects 42 Existing Facilities	166,537 - 4,246,959 4,225,958 21,001 6,721,732 5,042,111
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 <u>Rate Year 2021</u> 39 Return & Depreciation Calculation Adjustment 40 Existing IS Projects 41 New IS Projects 42 Existing Facilities 43 New Facilities	6,721,732 5,042,111 301,465
29 Existing Facilities 30 New Facilities 31 Total Calculated Return & Depreciation - Rate Year 32 Normalized Service Company Rents 33 Proforma Adjustment 34 35 36 <u>Electric</u> 37 38 Rate Year 2021 39 Return & Depreciation Calculation Adjustment 40 Existing IS Projects 41 New IS Projects 42 Existing Facilities 43 New Facilities 44 Total Calculated Return & Depreciation - Rate Year	6,721,732 5,042,111 301,465 - 12,065,309

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-18

Joint Facilities

		Test Y	ear Ended June 30,	2017	Norr	nalizing Adjustments		Test	Year Ended June 30 (as Adjusted)	, 2017
		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:	(-) (-) (-)	(-)	(-)	() () ()	(-)		(2) () ()	() () ()	() ()
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	\$1,579,848	\$1,018,396	\$561,452	\$0	\$0	\$0	\$1,579,848	\$1,018,396	\$561,452
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		\$1,463,421	\$901,969	\$561,452	\$0	\$0	\$0	\$1,463,421	\$901,969	\$561,452
20	Sub Total	\$1,579,668	\$1,018,216	\$561,452	\$0	\$0	\$0	\$1,579,668	\$1,018,216	\$561,452
21										
22										
23		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
27							_			
28	TOTAL	\$1,579,848	\$1,018,396	\$561,452	\$0	\$0	\$0	\$1,579,848	\$1,018,396	\$561,452
		\$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)

Test Year Ended June 30, 2017

			(as Adjusted)		Pr	oforma Adjustments		Rate Ye	ar 1 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	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 12	and Processing Exp. Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Regional Market Expenses	**								
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		\$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	\$1,463,421	\$901,969	\$561,452	\$67,756	\$41,761	\$25,995	\$1,531,177	\$943,730	\$587,447
20	Sub Total	\$1,579,668	\$1,018,216	\$561,452	\$73,139	\$47,143	\$25,995	\$1,652,806	\$1,065,359	\$587,447
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	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
27										
28	TOTAL	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
		\$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) + (c)
 (i) (c) + (f)

		Rate Year 1 Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Rate Year 2 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Rate Year 3 Ending August 31, 2021
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(h) = (b) + (e)	(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	\$1,065,547	\$28,344	\$1,093,891	\$26,582	\$1,120,472
5						
6						
	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$121,629	\$3,235	\$124,865	\$3,034	\$127,899
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 17	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$943,730	\$25,103	\$968,833	\$23,543	\$992,376
20	Sub Total	\$1,065,359	\$28,339	\$1,093,698	\$26,577	\$1,120,274
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$188	\$5	\$193	\$5	\$198
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$188	\$5	\$193	\$5	\$198
27						
28	TOTAL	\$1,065,547	\$28,344	\$1,093,891	\$26,582	\$1,120,473
		(\$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)

		Rate Year 1	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Rate Year 3
		Ending August	Conditions in	Ending August	Conditions in	Ending August
		31, 2019	Data Year	31, 2020	Data Year	31, 2021
		Gas	Gas	Gas	Gas	Gas
	D 11 C	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:	#21 C 240	05.752	#221 002	Ø5 204	#227.207
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	\$587,447	\$15,626	\$603,073	\$14,655	\$617,728
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	\$587,447	\$15,626	\$603,073	\$14,655	\$617,728
20	Sub Total	\$587,447	\$15,626	\$603,073	\$14,655	\$617,728
21						
	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$587,447	\$15,626	\$603,073	\$14,655	\$617,728
		\$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)

				Source			
			Provider Company	Workpaper	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
	Explanat	tion of Adjustments:					
1	Page 1	Adjustments: (to nor	malize 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			\$0	\$0	\$0
10							
11							
12							
13							
14							
15							
16	Page 2	Adjustments: (to refl	lect conditions in the Rate Year	2019)			
17							
18							
19		General Inflation		4.63%	\$0	\$0	\$0
20			Narragansett Electric Comp	oany	\$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			\$73,147	\$47,152	\$25,995
27	Page 3	Adjustments: (to refl	lect conditions in the Data Year	2020)			
28	J	, ,		,			
29							
30		General Inflation		2.66%	\$0	\$0	\$0
31			Narragansett Electric Comp	oanv	\$19,804	\$14,052	\$5,752
32			National Grid USA Service		\$24,166	\$14,292	\$9,874
33			All Other Companies	- · · · · ·	\$0	\$0	\$0
34			r		\$0	\$0	\$0
35		TOTAL			\$43,970	\$28,344	\$15,626
36							
37	Page 3	Adjustments: (to ref	lect conditions in the Data Year	2021)			
38	1 age 3	ragustinents. (to ren	icet conditions in the Bata Tear	2021)			
39							
40		General Inflation		2.43%	\$0	\$0	\$0
41		General Illianon	Narragansett Electric Comp		\$18,573	\$13,178	\$5,394
42			National Grid USA Service		\$22,663	\$13,403	\$9,260
43			All Other Companies	Company	\$22,003	\$13,403 \$0	\$9,200 \$0
44			7 III Other Companies		\$0 \$0	\$0 \$0	\$0 \$0
45		TOTAL			\$41,236	\$26,582	\$14,655
73		1011111			Ψ1,230	Ψ20,302	Ψ1-7,033

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-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 1 Ending August 31, 2019

	Test Year Ended		Test Year Ended June
	June 30, 2017	Normalizing	30, 2017
	(Per Books)	Adjustments	(as Adjusted)
Facility Name	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	\$1,579,848	\$0	\$1,579,848

Column Notes

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-19

Uninsured Claims

Test Year Ended June 30, 2017

Test Year Ended June 30, 2017

			(Per Books)		Nor	malizing 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	\$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	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495
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	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495
20	Sub Total	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495
		\$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 41

 19(a)
 Page 5, Line 31

 19(b)
 Line 4(b)

 19(c)
 Line 4(c)

 28(a) - (i)
 Line 20(a) - (i)

Test Year Ended June 30, 2017

		Test Ye	ear Ended June 50, .	2017						
			(as Adjusted)			oforma Adjustments			ear Ending August 3	
		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	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
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	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
20	Sub Total	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Line Notes
 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)

	Provider Company:	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)
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	\$1,858,628	\$49,440	\$1,908,068	\$46,366	\$1,954,434
5	Total	ψ1,030,020	ψ+2,++0	\$1,700,000	φ+0,500	ψ1,734,434
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		\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,858,628	\$49,440	\$1,908,068	\$46,366	\$1,954,434
20	Sub Total	\$1,858,628	\$49,440	\$1,908,068	\$46,366	\$1,954,434
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$1,858,628	\$49,440	\$1,908,068	\$46,366	\$1,954,434
		\$0	\$0	\$0	\$0	\$0

1(a)	Page 2, Line 1 (h)
------	--------------------

Page 2, Line 2 (h)
Page 2, Line 3 (h) 2(a)

³⁽a) Page 5, Line 38(b) 1(b)

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

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

Page 5, Line 49(b) 1(d)

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

Page 5, Line 53(b) 3(d)

¹⁹⁽a) - (e) Line 4(a) - (e)

²⁸⁽a) - (e) Line 19(a) - (e)

1	Provider Company: Narragansett Electric Company	Rate Year Ending August 31, 2019 Gas (a) \$363,641	Adjustments to Reflect Conditions in Data Year Gas (b) \$9,673	Data Year 1 Ending August 31, 2020 Gas $(c) = (a) + (b)$ \$373,314	Adjustments to Reflect Conditions in Data Year Gas (d) \$9,072	Data Year 2 Ending August $31,2021$ Gas $(e) = (c) + (d)$ $$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	\$644,861	\$17,153	\$662,015	\$16,087	\$678,102
5						
6 7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10 11	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	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0				\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$644,861	\$17,153	\$662,015	\$16,087	\$678,102
20	Sub Total	\$644,861	\$17,153	\$662,015	\$16,087	\$678,102
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	\$644,861	\$17,153	\$662,015	\$16,087	\$678,102
		\$0	\$0	\$0	\$0	\$0

- - 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)
 - Page 5, Line 51(c)
 - 2(d)
 - 3(d) Page 5, Line 53(c)
- 19(a) (e) Line 4(a) (e) 28(a) (e) Line 19(a) (e)

	Explanat	ion of Adjustments:		Provider Company	Source Workpaper	Total	Electric	Gas
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Page l	Adjustments: (to normalize Historic Year) (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement Inspection & Maintenance Inspection & Maintenance Inspection & Maintenance Parent Company Funding Initiatives Major Storm Fund adjustment Major Storm Fund adjustment Major Storm Fund adjustment TOTAL		Narragansett Electric Company National Grid USA Service Company All Other Companies Narragansett Electric Company National Grid USA Service Company All Other Companies Narragansett Electric Company Narragansett Electric Company National Grid USA Service Company All Other Companies	Workpaper MAL-1 Line 26(a) Workpaper MAL-1 Line 26(b) Workpaper MAL-1 Line 26(c) Schedule MAL-3 Page 6, Line 13(e) Schedule MAL-3 Page 6, Line 13(e) Schedule MAL-3 Page 6, Line 13(g) Schedule MAL-3 Page 6, Line 13(g) Schedule MAL-3 Page 6, Line 13(f) Schedule MAL-3 Page 6, Line 13(f) Schedule MAL-3 Page 6, Line 13(f)	(a) = (b) + (c) (\$581) (\$106,704) (\$2,209) (\$4,432) (\$21) (\$782) (\$4,180) \$0 (\$2,550) (\$140)	(b) (\$581) (\$106,704) (\$2,209) (\$4,432) (\$21) (\$782) (\$4,180) (2,550) (140)	(c) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
18 19	Dana 2	Adjustments (to reflect our divine in the Pote Very 2011	10)					
20 21 22 23 24	Page 2	Adjustments: (to reflect conditions in the Rate Year 201 General inflation %		Narragansett Electric Company		(a) = (b) + (c) \$0	(b) \$0	(c) \$0
25 26				National Grid USA Service Co.		\$0	\$0	\$0
27 28				All Other Companies		\$326	\$0	\$326
29 30		5 Year average adj for General/Auto & WC cClaims		Narragansett Electric		\$977,029	\$1,178,663	(\$201,634)
31 32 33 34		TOTAL				\$977,355	\$1,178,663	(\$201,308)
35 36	Page 2	Adjustments: (to reflect conditions in the Rate Year 202	20)					
37 38 39		General inflation %	2.66%	Narragansett Electric Company		(a) = (b) + (c) \$40,894	(b) \$31,221	(c) \$9,673
40 41				National Grid USA Service Co.		\$25,165	\$17,872	\$7,293
42 43				All Other Companies		\$534	\$347	\$187
44 45		5 Year average adj for General/Auto & WC cClaims		Narragansett Electric				
46 47	Page 2	Adjustments: (to reflect conditions in the Rate Year 202	21)			\$66,593	\$49,440	\$17,153
48 49 50		General inflation %	2.43%	Narragansett Electric Company		(a) = (b) +(c) \$38,352	(b) \$29,280	(c) \$9,072
51 52				National Grid USA Service Co.		\$23,601	\$16,761	\$6,840
53 54				All Other Companies		\$501	\$325	\$175
55 56				Narragansett Electric				
57 58		5 Year average adj for General/Auto & WC cClaims						
59 60		TOTAL				\$62,453	\$46,366	\$16,087

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-19 Page 6 of 9

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

1	Test Year Expense Per Books -		\$801,565			
2 3	Less Amount applicable to the I	FΛ		(\$121,599)		
4	Less Amount applicable to the I	ra -		(\$121,399)		
5	Total Test Year Expense		_	\$679,966		
6	•		=	·		
7						
8		Actual Claims Paid 12	Months Ended June 30, 2017	7		
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	\$1,436,318	\$618,512	\$2,054,829		
20						
21	Less Amount applicable to the I	FA to General &Auto Only	13.66%	(\$196,201)		
22						
23	Proforma 5 yr Average for Claims after IFA					
24						
25	Total Proforma Adjustment			\$1,178,663		
no No	-		=			

- 1 Per Company Books
- 3 Page 5, Line 13
- 5 Line 1 + Line 3
- Page 8, Line 15(a) 13(a)
- Page 9, Line 27(a) 13(b)
- Page 8, Line 15(b) 14(a)
- 14(b) Page 9, Line 27(b) 15(a) Page 8, Line 15(c)
- 15(b) Page 9, Line 27(c)
- Page 8, Line 15(d) 16(a)
- Page 9, Line 27(d) 16(b)
- 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 No. 4770 Schedule MAL-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		\$846,495	
2				
3				
4		Actual Claims	Paid 12 Months End	ed June 30, 2017:
5				_
6		General & Auto	Workers Comp	Total
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	\$431,412	\$213,449	\$644,861
15				
16				
17	Proforma Adjustment		_	(\$201,634)

<u> _ine Notes</u>	
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

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-20

Insurance Premium

Test Year Ended June 30, 2017 Test Year Ended June 30, 2017 Normalizing Adjustments (as Adjusted) (Per Books) Total Total Total Electric (a) = (b) + (c)(d) = (e) + (f)(i) = (c) + (f)(b) (c) (e) (f) (g) = (h) + (i)(h) = (b) + (e)Provider Company: Narragansett Electric Company National Grid USA Service Company \$4.059 \$968 \$3.091 (\$132)(\$132)\$0 \$0 \$3.927 \$836 \$3.091 \$2,922,151 \$2,096,258 \$825,893 (\$286,349) (\$286,349) \$2,635,802 \$1,809,909 \$825,893 All Other Companies \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,926,210 \$1,810,745 (\$286,481) (\$286,481) \$828,984 Total Operation: Production Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Power Production Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Natural Gas Storage, Terminaling \$0 \$0 \$0 10 \$0 \$0 \$0 \$0 \$0 \$0 and Processing Exp. Transmission Expenses 11 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 12 13 Regional Market Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 14 Distribution Expenses Customer Accounts Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 15 \$0 \$0 \$0 \$0 16 17 Customer Service and \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Informational Expenses 18 Sales Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 19 20 21 22 Administrative & General Expenses \$2,926,210 \$2,097,226 \$828,984 (\$286,481) (\$286,481) \$0 \$2,639,729 \$1,810,745 \$828,984 Sub Total (\$286,481) (\$286,481) \$1,810,745 Maintenance: 23 24 Transmission Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Distribution Expenses 25 Administrative & General Expenses \$0 \$0 26 Sub Total \$0 \$0 \$0 (\$0) (\$0) \$0 \$0 \$0 \$0 27 TOTAL \$2,926,210 \$2,097,226 \$828,984 (\$286,481) (\$286,481) \$0 \$2,639,729 \$1,810,745 \$828,984 28 \$0 \$0 \$0 \$0

Line Notes

\$0

\$0

\$0

\$0

\$0

¹⁽a) Per Company Books 1(b) Page 3, Line 2

¹⁽c) Line l(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)

Test Year Ended June 30, 2017

	1 est 1	ear Ended June 50,	2017						
		(as Adjusted)		Pro	oforma Adjustments		Rate Ye	ear Ending August 3	1, 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:									
Narragansett Electric Company	\$3,927	\$836	\$3,091	\$0	\$0	\$0	\$3,927	\$836	\$3,091
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
All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
Operation:									
Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
and Processing Exp.									
Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Informational Expenses									
Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative & General Expenses	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
Sub Total	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
				· · · · · · · · · · · · · · · · · · ·					
Maintenance:									
Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Narragansett Electric Company National Grid USA Service Company All Other Companies Total Operation: Production Expenses Power Production Expenses Natural Gas Storage, Terminaling and Processing Exp. Transmission Expenses Regional Market Expenses Distribution Expenses Customer Accounts Expenses Customer Accounts Expenses Customer Service and Informational Expenses Sales Expenses Administrative & General Expenses Sub Total Maintenance: Transmission Expenses Distribution Expenses Sub Total	Total (a) = (b) + (c)	Provider Company: Narragansett Electric Company S2,635,802 \$1,809,909 All Other Companies S0 S0 S0 Total Total S2,639,729 \$1,810,745 Operation: Production Expenses S0 S0 Power Production Expenses S0 S0 Natural Gas Storage, Terminaling S0 S0 Transmission Expenses S0 S0 Power Production Expenses S0 S0 Natural Gas Storage, Terminaling S0 S0 Distribution Expenses S0 S0 Customer Accounts Expenses S0 S0 Customer Service and S0 S0 Informational Expenses S0 S0 Administrative & General Expenses S2,639,729 \$1,810,745 Sub Total S2,639,729 S0 Sub Total S0 S0 Sub Total S0 S0 S0 S0 S0 S0 S0	Total Electric Gas	Provider Company: Narragansett Electric Company S3,927 S836 S3,091 S0 S0 S0 S0 S0 S0 S0 S	Company	Total Electric Gas Total Electric Gas Total Electric Gas	Total Electric Gas (d) = (e) + (f) (e) + (f) (g) = (h) + (i) (g) = (h) +	$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$

- 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)

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

1 2 3 4 5 6	Provider Company: Narragansett Electric Company National Grid USA Service Company All Other Companies Total	Rate Year Ending August 31, 2019 Gas (a) \$3,091 \$918,833 \$0 \$921,924	Adjustments to Reflect Conditions in Data Year Gas (b) \$24,441 \$0 \$0 \$24,441	Data Year 1 Ending August 31, 2020 Gas (c) = (a) + (b) \$27,532 \$918,833 \$0 \$946,365	Adjustments to Reflect Conditions in Data Year Gas (d) \$22,328 \$0 \$0 \$22,328	Data Year 2 Ending August 31, 2021 Gas (e) = (c) + (d) \$49,860 \$918,833 \$0 \$968,693
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	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 17	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$921,924	\$24,441	\$946,365	\$22,328	\$968,693
20 21	Sub Total	\$921,924	\$24,441	\$946,365	\$22,328	\$968,693
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 27	Sub Total	\$0	\$0	\$0	\$0	\$0
28	TOTAL	\$921,924	\$24,441	\$946,365	\$22,328	\$968,693
		\$0	\$0	\$0	\$0	\$0

Line Notes

| Tale Fores | 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

			Provider Company	Source Workpaper	Total	Electric	Gas
	Explanat	ion of Adjustments:			(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1, Line 10(a)	(\$132)	(\$132)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 10(b)	(\$286,349)	(\$286,349)	\$0
4					\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8							
9		TOTAL			(\$286,481)	(\$286,481)	\$0
10							
11							
12							
13	Page 2	Adjustments: (to reflect conditions in the Rate	Year)				
14					() () ()	4.5	
15		4.620/	Narragansett Electric Company		(a) = (b) + (c) \$0	(b) \$0	(c) \$0
16 17		4.63%	National Grid USA Service Co.		\$373.090	\$0 \$280,149	
18			National Orid USA Service Co.		\$373,090	\$280,149	\$92,940
19					\$0	\$0	-
20		TOTAL			\$373,090	\$280,149	\$92,940
21		1011.12			ψ373,070	\$200;11)	4,2,,,,,
22	Page 2	Adjustments: (to reflect conditions in the Rate	Year)				
23	1 age 2	rajustnents. (to reflect conditions in the Rate	(rem)				
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			\$80,141	\$55,618	\$24,523
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			\$75,157	\$52,160	\$22,997

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 MAL-3, Page 8
25(c) Page 4, Line 1(a) x Schedule MAL-3, Page 8
26(b) Page 3, Line 2(a) x Schedule MAL-3, Page 8
26(c) Page 4, Line 2(a) x Schedule MAL-3, Page 8
34(b) Page 3, Line 1(c) x Schedule MAL-3, Page 8
34(c) Page 4, Line 1(c) x Schedule MAL-3, Page 8
35(b) Page 3, Line 2(c) x Schedule MAL-3, Page 8
35(c) Page 4, Line 2(c) x Schedule MAL-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

	(a) Policy Period	(b) Policy Period	(e)	(d)	(e)	(f) Total Premium	(g) n Allocated %	(f) x (g) (h) Annualized	(i) Days	(j) Inflation	(k) = (h) + (j) Total Amortized
Line of Coverage	Begins	Ends	Policy Midpoint	Policy Number	Carrier	Paid on the Poli		Expense Elec	of Inflation		Expense
Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,2	272 8.510%	4,932	883	255	5,187
Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,2	202 8.370%	1,385	518	42	1,427
Business Interruption	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	984,8	808 8.510%	62,855	883	3,251	66,106
Business Interruption	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	787,8		16,486	518	495	16,981
Business Travel Accident Business Travel Accident	1/1/2016 1/1/2017	1/1/2017 1/1/2018	7/2/2016	GTP9132752-A GTP9132752-A	AIG AIG	67,0		1,332	973 608	76 45	1,408 1,311
Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	G1P9132/52-A	AIG	65,9	3.840%	1,266	608	45	1,311
Cyber Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/035	NGI USA	1,694,4	120 8.370%	35,456	518	1,064	36,520
Cyber Property	4/1/2017	4/1/2018	9/30/2017	NGUS/CFT/17/034	NGI USA	1,214,9		25,422	518	763	26,185
Directors & Officers Directors & Officers	12/1/2015 12/1/2015	12/1/2016 12/1/2016	6/1/2016 6/1/2016	DP5428203P 293270-15DO	AEGIS EIM	286,1 327,3		10,148 11,607	1,004 1,004	599 685	10,747 12,292
Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various	891,5		31,611	1,004	1,867	33,478
					T	otal 1,505,0		53,366		3,151	56,517
Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS	211,6		10,336	639	384	10,720
Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,9	779 8.370%	15,184	639	564	15,748
Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	otal 802,3	8.370%	39,175 64,695	639	1,456 2,404	40,631 67,099
Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	7,357,6		469,602	883	24,290	493,892
Excess Liability Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM	738.9	37 8.510%	47,163	883	2,440	49,603
					T	otal 8,096,5	586	516,765		26,730	543,495
Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	7,163,1		149,889	518	4,499	154,388
Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM	738,9		15,462	518	464	15,926
Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG	otal 7,902,0 240,0		165,351 3,971	1,005	4,963 235	170,314 4,206
Employment Practices Liability Employment Practices Liability	11/30/2016	11/30/2016	5/31/2016	02-382-90-57	AIG	196,0		4,390	640	163	4,553
Employment Fractices Liability	11/30/2010	11/30/2017	3/31/2017	02-017-32-42	AlG	190,0	000 3.040%	4,390	040	103	4,333
Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	02-582-92-02	AIG	135,6	595 3.970%	2,245	1,005	133	2,378
Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEGIS	261,0		4,317	1,005	255	4,572
Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM	217,8		3,604	1,005	213	3,817
Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb	70,5 otal 1,121,2	3.970%	1,168	1,005	69	1,237 12.004
Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	otai 1,121,2 74,2		11,334 1,663	640	62	1,725
Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS	176,4		3,952	640	147	4,099
Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,3		3,301	640	123	3,424
Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,0		1,030	640	38	1,068
						otal 444,0		9,946		370	10,316
Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG	85,3		1,412	1,005	83 29	1,495
Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	XSC-554-40-90-1300	Great American Ins C	co 29,7 otal 115,1		493 1,905	1,005	113	522 2,018
Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG	68,2		1,529	640	57	1,586
Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley	17,9		403	640	15	418
						otal 86,2		1,932		72	2,004
Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb	9,4		578	885	30	608
Marine Cargo	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,1	58 7.880%	338	489	10	348
Public (Excess) Liability	4/1/2016	4/1/2017	9/30/2016	NGUS/PL/16/03	NGI USA	4,981,2	250 8.510%	317,928	883	16,445	334,373
Public (Excess) Liability Public (Excess) Liability	4/1/2017	4/1/2017	9/30/2010	NGUS/PL/17/03	NGI USA	3,390,3		70,943	518	2,129	73,072
Tubic (Excess) Embinity	40.02017	41/2010	3/30/2017	11000/12/1/103	1101 0011			70,543	510	2,127	
Property	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	17,579,2	285 3.280%	432,450	883	22,369	454,819
Property	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	13,512,5	578 6.420%	216,877	518	6,510	223,387
			0.00.0014	NOTE OF THE STREET	NOTICE	224			002		-
Property Terrorism Property Terrorism	4/1/2016 4/1/2017	4/1/2017 4/1/2018	9/30/2016 9/30/2017	NGUS/TE/16/029&30 NGUS/TE/17/029	NGI USA NGI USA	321,3 305,2		14,417 6,029	883 518	746 181	15,163 6,210
Property remonstri	4/1/2017	4/1/2018	9/30/2017	NGUS/1E/17/029	NGI USA	303,2	.02 7.900%	0,029	310	101	0,210
				EW1-62N-004536-556 (NY)							
Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	566 (NH & RI), 576 (MA)	Liberty Mutual	1,208,7	778 3.840%	46,417	792	2,148	48,565
Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various	30,7	20 69.320%	21,295	793	987	22,281
Inspection Fee	6/30/2016	6/30/2017	12/29/2016	various	various	25,2	230 69.320%	17,490	793	810	18,300
Inspection Fee	0.50/2010	0/30/2017	12/2/2010	viii ious	various.	20,2	.50 07.52070	17,470	,,,,	010	-
Surety Bonds	6/30/2016	6/30/2017	12/29/2016	various	Travelers	67,0	046 69.320%	46,476	793	2,153	48,630
											-
Tax on Insurance Premiums	6/30/2016	6/30/2017	12/29/2016	various	various	89,3	69.320%	61,965	793	2,871	64,836
					Grand Total Insura	nce Premiums		2,235,992		102,249	2,338,242
					Granu 10tarinSUFA	are 1 remains		2,233,392		102,249	2,330,242
Test Year Insurance Premiums											\$1,810,745
											21,010,743
Proforma Adjustment Before IFA											527,497
Less: Amount applicable to the IFA	A						13.66%				(247,348)
Proforma adjustment revised											280.149
. 1010111111 augustinen reviseu											200,149

 Column Notes

 (f) Per Company Books

 (j) 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(g) | Per Company Books | 74 | Line 70(h) x Line 74(g) | 76 | Line 72(h) + Line 74(h) |

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

				Rate Year Ending August 31, 2019			(f) x (g)					
Line of Coverage	(a) Policy Period Begins	(b) Policy Period Ends	(c)	(d) Policy Number	(e)		(f) Total Premium Paid on the Policy	(g) Allocated % Gas	(h) Annualized	(i) Days of Inflation	(j) Inflation Adjustment	(k) = (h) + (j) Total Amortized
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Carrier Global Aerospace		77,272	2.680%	Expense Gas 1,553	883	Adjustment 80	Expense 1,633
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace		66,202	2.850%	472	518	14	486
4 Business Interruption	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA		984,808	2.680%	19,795	883	1,024	20,819
5 Business Interruption	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA		787,846	2.850%	5,613	518	168	5,781
6												
7 Business Travel Accident	1/1/2016	1/1/2017	7/2/2016	GTP9132752-A	AIG		67,099	4.380%	1,469	973	84	1,553
8 Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	GTP9132752-A	AIG		65,936	4.070%	1,342	608	47	1,389
9												
10 Cyber Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/035	NGI USA		1,694,420	2.850%	12,073	518	362	12,435
11 Cyber Property	4/1/2017	4/1/2018	9/30/2017	NGUS/CFT/17/034	NGI USA		1,214,910	2.850%	8,656	518	260	8,916
12												
13 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	DP5428203P	AEGIS		286,185	2.680%	3,196	1,004	189	3,385
14 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	293270-15DO	EIM		327,346	2.680%	3,655	1,004	216	3,871
15 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various		891,500	2.680%	9,955	1,004	588	10,543
16	101110011	1011 0010		DDF (2000 ID	, nore	Total	1,505,031		16,806	***	992	17,798
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS		211,698	2.850%	3,519	639	131	3,650
18 Directors & Officers 19 Directors & Officers	12/1/2016 12/1/2016	12/1/2017 12/1/2017	6/1/2017 6/1/2017	293270-16DO various	EIM various		310,979 802,349	2.850% 2.850%	5,170 13,339	639 639	192 496	5,362 13,835
20 Directors & Officers	12/1/2016	12/1/2017	0/1/2017	various	various	Total	1,325,026	2.850%	22,028	0.39	818.60	22.847
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	1 otai	7,357,649	2.680%	147,889	883	7,650	155,539
22 Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM		738,937	2.680%	14,853	883	768	15,621
22 Excess Liability 23	4/1/2010	4/1/2017	9/30/2010	233337-10GL	Elivi	Total	8,096,586	2.00070	162,742	003	8,417.87	171,160
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	Total	7,163,144	2.850%	51,037	518	1,532	52,569
25 Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM		738,937	2.850%	5,265	518	158	5,423
26	40172017	4/1/2010	7/30/2017	23337 1762		Total	7,902,081	2.05070	56,302	510	1,689.91	57,992
27 Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG		240,077	4.380%	4,381	1.005	259	4,640
28 Employment Practices Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-42	AIG		196,000	4.070%	4,653	640	173	4,826
29 30 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	02-582-92-02	AIG		135,695	4.380%	2,476	1.005	146	2,622
31 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEGIS		261,000	4.380%	4,763	1,005	282	5,045
32 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM		217,853	4.380%	3,976	1,005	235	4,211
33 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb		70,596	4.380%	1,288	1,005	76	1,364
34	11/30/2013	11/30/2010	5/51/2010	0000 2140	Chubb	Total	685,144	4.50070	12,503	1,000	739.10	13,242
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG		74,261	4.070%	1,763	640	66	1,829
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS		176,426	4.070%	4,189	640	156	4,345
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM		147,368	4.070%	3,499	640	130	3,629
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb		46,000	4.070%	1,092	640	41	1.133
39						Total	444,055		10,543	_	392.42	10,935
40 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG		85,359	4.380%	1,558	1,005	92	1,650
41 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	XSC-554-40-90-1300	Great American I	Ins Co	29,790	4.380%	544	1,005	32	576
42						Total	115,149		2,102	_	124.26	2,226
43 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG		68,237	4.070%	1,620	640	60	1,680
44 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley		17,969	4.070%	427	640	16	443
45						Total	86,206		2,047		76.19	2,123
46 Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb		9,400	3.320%	234	885	12	246
47 Marine Cargo 48	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb		17,158	3.490%	150	489	4	154
49 Public (Excess) Liability	4/1/2016	4/1/2017	9/30/2016	NGUS/PL/16/03	NGI USA		4,981,250	2.680%	100,123	883	5,179	105,302
50 Public (Excess) Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/PL/17/03	NGI USA		3,390,363	2.850%	24,156	518	725	24,881
51												
52 Property	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA		17,579,285	1.892%	249,450	883	12,903	262,353
53 Property 54	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA		13,512,578	1.100%	37,160	518	1,115	38,275
55 Property Terrorism	4/1/2016	4/1/2017	9/30/2016	NGUS/TE/16/029&30	NGI USA		321,389	3.410%	8,220	883	425	8,645
56 Property Terrorism	4/1/2017	4/1/2018	9/30/2017	NGUS/TE/17/029	NGI USA		305,282	2.050%	1,565	518	47	1,612
57	4/1/2017	4/1/2016	9/30/2017	14GG5/12/17/029	NGI CSA		303,202	2.05070	1,505	510	47	1,012
•				EW1-62N-004536-556 (NY),								
58 Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	566 (NH & RI), 576 (MA)	Liberty Mutual		1,208,778	4.070%	49,197	792	2,276	51,473
59				()	,		-,,		,		-,	,
50 Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various		30,720	30.680%	9,425	793	437	9,861
51 52 Inspection Fee	6/30/2016	6/30/2017	12/29/2016	various	various		25,230	30.680%	7,741	793	359	8,099
63 64 Surety Bonds	6/30/2016	6/30/2017	12/29/2016	various	Travelers		67,046	30.680%	20,570	793	953	21,523
65										793		
66 Tax on Insurance Premiums 67	6/30/2016	6/30/2017	12/29/2016	various	various		89,390	30.680%	27,425	/93	1,271	28,696
58 59					Grand Total Ins	surance l	Premiums		880,495	=	41,429.31	921,924
70 Test Year Insurance Premiums												\$828,984

69 70 Test Year Insurance Premiums 71 72 Proforma Adjustment

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

92,940

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770 Schedule MAL-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%

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-21

Regulatory Assessments

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

		Test Y	ear Ended June 30,	2017	Nor	malizing Adjustmen	ts	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	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662	
5											
6											
7	Operation:									***	
8	Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
9 10	Power Production Expenses Natural Gas Storage, Terminaling	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
		\$0	30	\$0	20	\$0	30	\$0	30	\$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	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662	
20	Sub Total	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662	
		, , - ,	. , ,	. ,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,, , ,		,,			

Column Notes:

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

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

Test Year Ended June 30, 2017

e Year 1 Ending Augus Electric	Gas
	(i) = (c) + (f)
(1) $(11) = (11) + (12)$	(1) = (0) + (1)
16 \$4.286.454	\$1,897,662
	\$0
	\$0
	\$1,897,662
so so	\$0
	\$0
	\$0
\$0 \$0	\$0
\$0 \$0	\$0
\$0 \$0	\$0
\$0 \$0	\$0
\$0 \$0	\$0
\$0 \$0	\$0
16 \$4,286,454	\$1,897,662
16 \$4,286,454	\$1,897,662
\$0 \$0	\$0
\$0 \$0	\$0
so so	\$0
	\$0
16 \$4,286,454	\$1,897,662
so so	\$0
	\$0 \$0 \$0

Column Notes:

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

			Adjustments to		Adjustments to	
		Rate Year 1	Reflect	Rate Year 2	Reflect	Rate Year 3
		Ending August	Conditions in	Ending August	Conditions in	Ending August
		31, 2019	Data Year	31, 2020	Data Year	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 Total	\$0	\$0 \$0	\$0 \$4,286,454	\$0 \$0	\$0 \$4,286,454
4	1 otai	\$4,286,454	\$0	\$4,286,454	20	\$4,286,454
5						
6	Onesations					
7	Operation:	CO	¢0	¢ο	¢ο	¢ 0
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	£ ,	\$0	\$0	\$0	\$0	\$0
11	8 1	40	4.0			***
12		\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	r	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16		\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
20	Sub Total	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
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	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
		\$0	\$0	\$0	\$0	\$0

Column Notes
(a) Page 2, Line 1(h)

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

Column Notes
(a) Page 2, Line 1(i)

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-22

Uncollectible Accounts

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

		Test Year Ended June 30, 2017 (Per Books) Normalizing Adjustments				Test Y	ear Ended June 30, (as Adjusted)	2017		
		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	\$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
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.							\$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
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	\$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
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$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
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NT 4									

- 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

			(as Adjusted) Proforma Adjustments Rate Year Endi		Proforma Adjustments		r Ending August 3	1, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$9,726,561	\$3,997,392	\$5,729,169	(\$1,854,556)	\$157,586	(\$2,012,142)	\$7,872,004	\$4,154,978	\$3,717,027
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	\$9,683,512	\$3,964,684	\$5,718,828	(\$1,854,556)	\$157,586	(\$2,012,142)	\$7,828,956	\$4,122,270	\$3,706,686
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.	\$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	(\$1,854,556)	\$157,586	(\$2,012,142)	\$7,828,956	\$4,122,270	\$3,706,686
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$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	\$9,683,512	\$3,964,684	\$5,718,828	(\$1,854,556)	\$157,586	(\$2,012,142)	\$7,828,956	\$4,122,270	\$3,706,686
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$9,683,512	\$3,964,684	\$5,718,828	(\$1,854,556)	\$157,586	(\$2,012,142)	\$7,828,956	\$4,122,270	\$3,706,686
		\$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:	(u)	(0)	(6)	(u)	(6)
1	Narragansett Electric Company	\$4,154,978	\$542,298	\$4,697,275	\$78,041	\$4,775,316
2	National Grid USA Service Company	(\$32,707)	(\$4,269)	(\$36,976)	(\$614)	(\$37,591)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$4,122,270	\$538,029	\$4,660,299	\$77,427	\$4,737,726
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	\$4,122,270	\$538,029	\$4,660,299	\$77,427	\$4,737,726
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	\$4,122,270	\$538,029	\$4,660,299	\$77,427	\$4,737,726
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	\$4,122,270	\$538,029	\$4,660,299	\$77,427	\$4,737,726
		\$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	\$3,717,027	\$632,934	\$4,349,960	\$187,302	\$4,537,262
2	National Grid USA Service Company	(\$10,341)	(\$1,761)	(\$12,102)	(\$521)	(\$12,623)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,706,686	\$631,173	\$4,337,859	\$186,781	\$4,524,639
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	\$3,706,686	\$631,173	\$4,337,859	\$186,781	\$4,524,639
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	\$3,706,686	\$631,173	\$4,337,859	\$186,781	\$4,524,639
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	\$3,706,686	\$631,173	\$4,337,859	\$186,781	\$4,524,639
		\$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	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
					(a) – (b) + (c)	(0)	(c)
1 2	Page 1	Adjustments: (to nor	malize Historic Year)				
3 4 5		Test Year Bad Debt I	Expense Normalizing Adjustment	Page 6 and 7	(\$3,294,644)	(\$4,987,981)	\$1,693,337
6		TOTAL			(\$3,294,644)	(\$4,987,981)	\$1,693,337
7							
8							
10							
11							
12							
13	Page 2	Adjustments: (Know	n and Measurable Adjustment)				
14 15							
16		Apply Five Year Ave	erage net Write-Off Rate	Page 6 and 7	(\$1,854,556)	\$157,586	(\$2,012,142)
17				- 18 11-11	, , , ,		
18					(\$1,854,556)	\$157,586	(\$2,012,142)
19						· · · · · · · · · · · · · · · · · · ·	_
20	D 2.6.4	A.F. 4. 4. 6. 6	La Estada Da Walio	20)			
21 22	Page 3 & 4	Adjustments: (to ref	lect conditions in the Data Year 20.	20)			
23		Adjustment for year	1 revenue requirement increase				
24			Narragansett Electric Compan	y	\$1,175,231	\$542,298	\$632,934
25			National Grid USA Service Co	ompany	(\$6,030)	(\$4,269)	(\$1,760.81)
26			All Other Companies		\$0	\$0	\$0
27 28		TOTAL			\$1,169,201	\$538,029	\$631,173
28		IOIAL			\$1,169,201	\$338,029	\$031,173
30	Page 3 & 4	Adjustments: (to ref	lect conditions in the Data Year 20	21)			
31	- 10			,			
32		Adjustment for year	2 revenue requirement increase				
33			Narragansett Electric Compan		\$265,343	\$78,041	\$187,302
34			National Grid USA Service Co	ompany	(\$1,135)	(\$614)	(\$521.07)
35 36			All Other Companies		\$0	\$0	\$0
36		TOTAL			\$264,208	\$77,427	\$186,781
- /						<i>₹1.1</i> ,1-7	4.00,.01

- Line Notes
 4 (b) Page 6, Line 30, Column (d)
 4 (c) Page 7, Line 30, Column (d)
 6 Line 4

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

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

			Electric	
		(a)	(b)	(c) = (b) / (a)
	Description	Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1	Year:	revenue	Wille Olis	Distribution revenue
2				
3	2017	\$942,004,304	\$10,482,616	1.11%
4 5	2016	\$953,099,808	\$11,564,520	1.21%
6	2010	\$733,077,608	\$11,304,320	1.21/0
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		0033,172,233	ψ11,055,751	
13		\$4,696,253,565	\$61,187,182	1.30%
14				
15 16	Five Year Average ne	et Write-Off Rate		1.30%
17				
18				Base Rate
19				Distribution Revenue
20				(d)
21 22	Test Year Normalized	1 Revenue		\$317,174,745
23	rest real (tormanzee	revenue		Ψ317,174,743
24	Current Allowed Ave	rage Write-Off Rate		1.25%
25				
26 27	Allowable Bad Debt I	Expenses		\$3,964,684
28	Less: Test Year Bad I	Debt Expense		\$8,952,665
29	Legg. Test Tear Bad I	Sect Emperior		\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
30	Test Year Bad Debt E	Expense Normalizing Adjustment		(\$4,987,981)
31	m (1.4.1° (1m (x)			\$215.154.545
32 33	Total Adjusted Test Y	ear Revenue		\$317,174,745
34	Add: Pro Forma Ad	iustments		(\$781,261)
35	1100.11010111011	gustinents		(4/01,201)
36	Total Rate Year Reve	nue		\$316,393,484
37		0.037 - 777 1 - 0.00		. 2004
38 39	Five Year Weighted A	Average Of Net Write-Offs		1.30%
40	Rate Year Allowable	Bad Debt Expenses		\$4,122,270
41				
42	Adjusted Test Year B	ad Debt Expense		\$3,964,684
43 44	T-4-1 D F I	Ord Dala Francisca Adirector and		¢157.596
44	Total Plo Follia E	Bad Debt Expense Adjustment		\$157,586
ne Note	e <u>s</u>			
3 (a)	Sum of Lines 3 through	-	30	Line 26 - Line Line 28
3 (b)	Sum of Lines 3 through		32	Line 22
13 (c) 15	Line 13, Column B / I Line 13, Column (c)	Line 13, Column (a)	34 36	Page 8, Line 24 + Line 32 + Line 53, Colum Line 32 + Line 34
22		e 32 + Line 53, Column (b)	38	Line 32 + Line 34 Line 15, Column (c)
24	Per RIPUC Docket N		40	Line 36 x Line 38
26	Line 22 x Line 24		42	Line 26
28	Page 1, Line 4, Colun	an (h)	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

			Gas		
		(a)	(b)		(c)
	Description	Total Revenue	Net Write-Offs		% of Write-Offs Distribution Revenue
1	Year:	Revenue	WIIIC-OIIS	<u>'</u>	Distribution Revenue
2 3 4	2017	\$351,000,976	\$4,581,9	913	1.31%
5	2016	\$328,129,033	\$6,447,4	186	1.96%
7 8	2015	\$411,397,186	\$10,542,7	786	2.56%
9 10	2014	\$406,386,502	\$6,980,4	199	1.72%
11 12	2013	\$352,646,214	\$9,946,4	153	2.82%
13		\$1,849,559,910	\$38,499,1	38	2.08%
14 15 16	Five Year Avera	age net Write-Off Rate			2.08%
17 18 19 20					Base Rate Distribution Revenue (d)
21 22 23	Test Year Norm	alized Revenue		\$179,837,361	
24 25	Current Allowed	3.18%			
26 27	Allowable Bad	Debt Expenses		\$5,718,828	
28 29	Less: Test Year	Bad Debt Expense			\$4,025,491
30 31	Test Year Bad I	Debt Expense Normalizing	Adjustment		\$1,693,337
32 33	Total Adjusted	Γest Year Revenue			\$179,837,361
34 35	Add: Pro Forn	na Adjustments			(\$1,762,267)
36 37	Total Rate Year	Revenue			\$178,075,094
38 39	Five Year Weig	hted Average Of Net Write	-Offs		2.08%
40 41	Rate Year Allov	vable Bad Debt Expenses			\$3,706,686
42 43	Adjusted Test Y	ear Bad Debt Expense			\$5,718,828
44	Total Pro Fo	rma Bad Debt Expense Ad	justment		(\$2,012,142)
Line Note 13 (a) 13 (b) 13 (c) 15 22 24 26 28	Sum of Lines 3 Sum of Lines 3	through 11 n B / Line 13, Column (a) n (c) , Column (c) ket No. 4323	30 32 34 36 38 40 42	; ; ;	Line 26 - Line Line 28 Line 22 Page 9, Line 25, Column (d) Line 32 + Line 34 Line 15, Column (c) Line 36 x Line 38 Line 26 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	Adjusted Test Year June 30, 2017	Proforma Adjustment	Rate Year Ending August 31, 2019
		(a)	(b)	(c)	(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) \$3,337,299	\$179,386,831
3 4	RDM Adustment Subtotal of Annual Target Revenue	\$2,933,071 \$241,604,519	\$9,980,546 \$251,173,000	\$3,337,299	\$13,317,844 \$251,173,000
5	Subtotal of Annual Target Revenue	\$241,004,319	\$231,173,000	(20)	\$251,175,000
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					
13	Other Distribution Revenue				
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	¢279 722 921	\$278,740,134	(\$1.41.002)	¢270 500 142
25	Subtotal Distribution Revenue	\$278,723,821	\$278,740,134	(\$141,992)	\$278,598,142
26	Other Delivery Revenue with Uncollectible Recovered through Base Dist	ribution			
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	\$9,724,073	\$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		¥=-,=,	++-,+-+, - ++	(4 = - 4)====)	+++,+-+,
34	Other Delivery and Commodity Revenue with Uncollectible Recovered O	Outside Base Distribution			
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					
43	Gross Earnings Tax				
44	GET	\$34,789,546	n/a	n/a	n/a
45					
46	Total Other & GET	\$628,124,459	\$661,534,328	(\$8,252,398)	\$653,281,929
47					
48	Total Revenue	\$906,848,280	\$940,274,462	(\$8,394,390)	\$931,880,071
49					
50	Non-Revenue Billings				
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	Normalizing Adjustment	Normalized Test Year	Proforma Adjustment	Rate Year Ending August 31, 2019
		(a)	(b)	(c)	(d)	(e)
1	Delivery	\$169,061,454	\$2,391,422	\$171,452,876	\$1,955,965	\$173,408,841
2	Environmental in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000
3	Paperless Bill Credits	\$0	\$0	\$1,510,000	\$0 \$0	\$1,510,000
4	RDM Adjustment	\$1,332,052	\$0 \$0	\$1,332,052	(\$3,916,702)	(\$2,584,650)
5	RDW / Rejustment	ψ1,332,032	<u> </u>	ψ1,332,032	(\$5,710,702)	(\$2,304,030)
6	Sub-Total	\$171,796,354	\$2,298,574	\$174,094,928	(\$1,960,737)	\$172,134,190
7	Sub Total	Ψ171,770,331	<i>\$2,270,37</i> 1	ψ17 1,07 1,720	(\$1,700,737)	Ψ172,131,170
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				<u> </u>		
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 No. 4770

Witness: Little

Schedule MAL-23

Postage

		Test Year Ended June 30, 2017 (Per Books)		Nor	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	\$10,968	\$7,126	\$3,841	(\$600)	(\$526)	(\$73)	\$10,368	\$6,600	\$3,768
2	National Grid USA Service Company	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
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	\$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 Expenses	\$20,654	\$13,959	\$6,696	(\$1,914)	(\$1,908)	(\$6)	\$18,740	\$12,051	\$6,689
20	Sub Total	\$3,779,411	\$2,460,433	\$1,318,978	(\$24,054)	(\$16,694)	(\$7,360)	\$3,755,357	\$2,443,739	\$1,311,618
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 Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$1,019	\$518	\$500	(\$53)	(\$3)	(\$50)	\$966	\$516	\$450
27										
28	TOTAL	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
T :	N-4	Ψ0	40		Ψ0	90	90	40		Ψ0

- 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

Test Year Ended June 30, 2017

			(as Adjusted)		Pr	oforma Adjustments	;	Rate Ye	ar 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 Company	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,756,323	\$2,444,255	\$1,312,068	\$173,918	\$113,169	\$60,749	\$3,930,240	\$2,557,424	\$1,372,817
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	\$74	\$0	\$74	\$3	\$0	\$3	\$78	\$0	\$78
11	and Processing Exp.	٠,٠	50	Ψ, .	Ψ.5	40	93	3,0	30	970
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 Expenses	\$18,740	\$12,051	\$6,689	\$868	\$558	\$310	\$19,608	\$12,609	\$6,999
20	Sub Total	\$3,755,357	\$2,443,739	\$1,311,618	\$173,873	\$113,145	\$60,728	\$3,929,230	\$2,556,884	\$1,372,346
21										
22	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 Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$966	\$516	\$450	\$45	\$24	\$21	\$1,011	\$540	\$471
27 28	TOTAL	\$3,756,323	\$2,444,255	\$1.312.068	\$173,918	\$113.169	\$60.749	\$3.930.240	\$2,557,424	\$1,372,817
28	TOTAL	\$3,730,343	\$4,444,433	\$1,312,008	\$1/3,718	\$113,109	\$00,749	\$3,730,240	34,337,424	\$1,374,017
		\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)
Line	Notes:	50	50	30	(40)	9 0	(90)	(30)	30	(30)

- | 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 |

1 2 3 4	Provider Company: Narragansett Electric Company National Grid USA Service Company All Other Companies Total	Rate Year Ending August 31, 2019 Electric (a) \$6,905 \$2,550,518 \$0 \$2,557,424	Adjustments to Reflect Conditions in Data Year Electric (b) \$184 \$67,844 \$0 \$68,027	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b) \$7,089 \$2,618,362 \$0 \$2,625,451	Adjustments to Reflect Conditions in Data Year Electric (d) \$172 \$63,626 \$0 \$63,798	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d) \$7,261 \$2,681,988 \$0 \$2,689,250
5	10	Ψ2,007,121	\$00,027	Ψ2,020,101	Ψ03,770	\$2,007,200
6						
	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	\$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	\$12,609	\$335	\$12,944	\$315	\$13,259
20	Sub Total	\$2,556,884	\$68,013	\$2,624,897	\$63,785	\$2,688,682
21	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$540	\$14	\$554	\$13	\$568
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$540	\$14	\$554	\$13	\$568
27	3.00 - 0.00					
28	TOTAL	\$2,557,424	\$68,027	\$2,625,451	\$63,798	\$2,689,250
		\$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

		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:	00.040	0405	4404	000	0.1.16
1	Narragansett Electric Company	\$3,943	\$105	\$4,047	\$98	\$4,146
2	National Grid USA Service Company	\$1,368,874	\$36,412	\$1,405,286	\$34,148	\$1,439,435
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$1,372,817	\$36,517	\$1,409,334	\$34,247	\$1,443,580
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$78	\$2	\$80	\$2	\$82
11	and Processing Exp.					
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	\$308	\$8	\$316	\$8	\$324
17	Informational Expenses					
18	Sales Expenses	\$18	\$0	\$19	\$0	\$19
19	Administrative & General Expenses	\$6,999	\$186	\$7,185	\$175	\$7,360
20	Sub Total	\$1,372,346	\$36,504	\$1,408,850	\$34,235	\$1,443,085
21						
	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$471	\$13	\$483	\$12	\$495
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$471	\$13	\$483	\$12	\$495
27						
28	TOTAL	\$1,372,817	\$36,517	\$1,409,334	\$34,247	\$1,443,580
		\$0	\$0	\$0	\$0	\$0

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

		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 MAL-1	(\$541)	(\$541)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1	(\$2,455)	(\$2,455)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-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		(\$24,107)	(\$16,697)	(\$7,410)
13							
14	Page 2	Adjustments: (to reflect conditions in the I	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			\$173,918	\$113,169	\$60,749
21							
22	Page 3 & 4	Adjustments: (to reflect conditions in the I	Oata 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			\$104,544	\$68,027	\$36,517
28							
29	Page 3 & 4	Adjustments: (to reflect conditions in the I	Data Year 2021)				
30 31		General inflation %	% Narragansett Electric Company		\$271	\$172	\$98
32		2.43	National Grid USA Service Company		\$271 \$97,775	\$63,626	\$34,148
33			All Other Companies		\$97,773	\$03,020	\$54,146
34		TOTAL	Companies		\$98,045	\$63,798	\$34,247

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-23
Page 6 of 7



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.





Postal Service Announces 2017 Mailing Services Prices

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

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

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

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

Some examples of new prices as follows:

	Exigent 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 No. 4770

Witness: Little

Schedule MAL-24

Strike Contingency

		Test Ye	ar Ended June 30, 20 (Per Books)	017	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	\$8,019	\$8,019	\$0	\$0	\$0	\$0	\$8,019	\$8,019	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, 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	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
20	Sub Total	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27							_			
28	TOTAL	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1	XI.4									

- Column Notes

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

Test Year Ended June 30, 2017

		Test Te	(as Adjusted)	.017	Proforma Adjustments			Rate Year 1 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:	(-) (-) (-)	(-)	()	(-) (-) ()	(-)		(5) (7) (7	() () ()	() () ()
1	Narragansett Electric Company	\$8,019	\$8,019	\$0	\$371	\$371	\$0	\$8,390	\$8,390	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
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	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
20	Sub Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
21										
22			**							
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	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Column Notes

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

	Provider Company:	Rate Year 1 Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Rate Year 2 Ending August $31, 2020$ Electric $(c) = (a) + (b)$	Adjustments to Reflect Conditions in Data Year Electric (d)	Rate Year 3 Ending August 31, 2021 Electric (e) = (c) + (d)
1	Narragansett Electric Company	\$8,390	\$223	\$8,614	\$209	\$8,823
2	National Grid USA Service Company	\$183	\$5	\$188	\$5	\$192
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$8,573	\$228	\$8,801	\$214	\$9,015
5 6 7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 17	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$8,573	\$228	\$8,801	\$214	\$9,015
20	Sub Total	\$8,573	\$228	\$8,801	\$214	\$9,015
21	Sub Total	\$0,575	\$220	\$0,001	Ψ214	Ψ,013
	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 27	Sub Total	\$0	\$0	\$0	\$0	\$0
28	TOTAL	\$8,573	\$228	\$8,801	\$214	\$9,015
		\$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)

		Rate Year 1 Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Rate Year 2 Ending August 31,2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Gas (d)	Rate Year 3 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	\$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

		Provider Company Source Workpape		Electric	Gas
	Explanat	ion of Adjustments:	(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)			
2		-J	\$0	\$0	\$0
3			\$0	\$0	\$0
4				Ψ0	40
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
9		TOTAL	\$0	\$0	\$0
10					
11					
12					
13					
14 15					
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)			
17	1 age 2	Adjustments. (to reflect conditions in the Rate 1 car 2019)			
18					
19		General inflation %			
20		4.63% Narragansett Electric Company	\$371	\$371	\$0
21		National Grid USA Service Company	\$8	\$8	\$0
22		All Other Companies	\$0	\$0	\$0
23			\$0	\$0	\$0
24			\$0	\$0	\$0
25			\$0	\$0	\$0
26		TOTAL	\$379	\$379	\$0
27					
28	Page 3	Adjustments: (to reflect conditions in the Data Year 2020)			
29					
30 31		General inflation %			
32		2.66% Narragansett Electric Company	\$223	\$223	\$0
33		National Grid USA Service Company	\$223 \$5	\$223 \$5	0
34		All Other Companies	\$0	\$0	0
35		The other companies	40	Ψ	Ü
36					
37		TOTAL	\$228	\$228	\$0
38			-		
39	Page 3	Adjustments: (to reflect conditions in the Data Year 2021)			
40					
41					
42		General inflation %			
43		2.43% Narragansett Electric Company	\$209	\$209	\$0
44		National Grid USA Service Company	\$5	\$5	\$0
45		All Other Companies	\$0	\$0	\$0
46					
47 48		TOTAL	\$214	\$214	\$0
70		TOTAL	\$214	ΦΔ1≒	- JU

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-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 (as Adjusted) Total Electric Gas Total Electric Gas Total Electric (h) = (b) + (e)Gas (a) = (b) + (c)(c) (d) = (e) + (f)(g) = (h) + (i)(i) = (c) + (f)(f) (e) Provider Company: Narragansett Electric Company \$3,078,000 \$3,078,000 \$0 \$0 \$3,078,000 \$3,078,000 \$0 \$0 \$0 National Grid USA Service Company \$0 \$0 \$0 \$0 \$0 \$0 \$3,078,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$3,078,000 \$0 \$0 All Other Companies \$0 \$0 \$3,078,000 \$3,078,000 Total 6 7 Operation: 8 Production Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Power Production Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Natural Gas Storage, Terminaling \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 11 and Processing Exp. Transmission Expenses \$0 \$0 \$0 \$0 13 Regional Market Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Distribution Expenses Customer Accounts Expenses 14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 15 \$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 19 Administrative & General Expenses \$3,078,000 \$3,078,000 \$3,078,000 \$3,078,000 \$0 \$0 \$3,078,000 \$0 20 21 Sub Total \$3,078,000 \$0 \$0 \$3,078,000 22 Maintenance: 23 \$0 \$0 \$0 \$0 \$0 Transmission Expenses \$0 \$0 \$0 \$0 24 Distribution Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Administrative & General Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 26 27 28 Sub Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 TOTAL \$3,078,000 \$3,078,000 \$0 \$0 \$0 \$0 \$3,078,000 \$3,078,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Line Notes

- Per RIPUC Docket No. 2930
 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

		(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	\$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	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, 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	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
20	Sub Total	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
		\$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

1 2	Provider Company: Narragansett Electric Company National Grid USA Service Company	Rate Year Ending August 31, 2019 Electric (a) \$3,078,000 \$0	Adjustments to Reflect Conditions in Data Year Electric (b) \$0 \$0	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b) \$3,078,000 \$0	Adjustments to Reflect Conditions in Data Year Electric (d) \$0 \$0	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d) \$3,078,000 \$0
3	All Other Companies Total	\$0	\$0 \$0	\$3,078,000	\$0 \$0	\$0 \$3,078,000
	Total	\$3,078,000	20	\$3,078,000		\$3,078,000
5						
6 7	Operation:					
8	Production Expenses	\$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
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	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
20	Sub Total	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
21						
	Maintenance:	0.0	Φ0	0.0	Φ0	40
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 26	Administrative & General Expenses Sub Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
27	Sub Total		30	- 30	- 20	- 50
28	TOTAL	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
		\$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 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	\$0	\$0	\$0	\$0	\$0
5						
6						
	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	40		40	40	Ψ.
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 \$0
16	Customer Service and	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
17	Informational Expenses	Ψ0	30	90	40	Ψ
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	Sub Total	\$0	\$0	\$0	\$0	<u>\$0</u>
21	Sub Total			30	- 50	\$0
	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		* * *		* *	* -	
25 26	Administrative & General Expenses Sub Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Sub Total	\$0			20	
27 28	TOTAL	\$0	\$0	\$0	\$0	\$0
20	TOTAL	\$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 Environmental Response Fund

	Explanation of Adjustments	Provider Company	Source Workpaper	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1 Page 1	Adjustments: (to nor	malize Historic Year)				
2	Tajasmens. (to non	Narragansett Electric Compa	nv	\$0	\$0	\$0
3		National Grid USA Service (\$0	\$0	\$0
4		All Other Companies	-	\$0	\$0	\$0
5		r		\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9	TOTAL			\$0	\$0	\$0
10						
11						
12						
13 Page 2	Adjustments: (to refl	ect conditions in the Rate Year)				
14						
15	General inflation %					
16	4.6300%	Narragansett Electric Compa	ny	\$0	\$0	\$0
17		National Grid USA Service (Company	\$0	\$0	\$0
18		All Other Companies				
	ives - amount different from general	inflation				
20						
21	TOTAL			\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-26

Paperless Bill Credit

		Test Ye	ear Ended June 30, 2	2017				Test Y	Year Ended June 30	, 2017
			(Per Books)			malizing Adjustmer			(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	P :1 G	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:		40		0016.516	0551.001	00/5005	0016516	0551.001	****
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	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
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	\$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	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
21				_						
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
				20	,		4,	4444,410		,
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	T .	50	φυ	30	50	φU	30	30	\$0	30

- | 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 4 through 19 | 26 | Sum of Lines 23 through 25 | Line 20 + Line 26 |

Test Year Ended June 30, 2017

			(as Adjusted)		Pre	oforma Adjustments		Rate Ye	ar 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	\$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	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									·	·
28	TOTAL	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
		\$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 |

		Rate Year Ending August 31, 2019 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year 1 Ending August 31, 2020 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year 2 Ending August 31, 2021 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	\$551,281	\$0	\$551,281	\$0	\$551,281
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	\$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	\$551,281	\$0	\$551,281	\$0	\$551,281
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	\$551,281	\$0	\$551,281	\$0	\$551,281
		\$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 Line 1 through 3

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

		Rate Year Ending August 31, 2019 Gas	Adjustments to Reflect Conditions in Data Year Gas	Data Year 1 Ending August 31, 2020 Gas	Adjustments to Reflect Conditions in Data Year Gas	Data Year 2 Ending August 31, 2021 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	\$265,235	\$0	\$265,235	\$0	\$265,235
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	\$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	\$265,235	\$0	\$265,235	\$0	\$265,235
21				<u> </u>		
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	\$265,235	\$0	\$265,235	\$0	\$265,235
		\$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

		Explanation of Adjust	ments	Workpaper Reference	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
						(-)	(-)
1 2	Page 1	Adjustments: (to norm	nalize Historic Year)				
3			Narragansett Electric Company	Schedule 26, Page 6 of 7	\$816,516	\$551,281	\$265,235
4			National Grid USA Service Company	, 0		,	
5			All Other Companies				
6			All Oders Grannenias				
8			All Other Companies TOTAL		\$816,516	\$551,281	\$265,235
9			TOTAL		\$610,510	\$331,201	\$203,233
10							
11	Page 2	Adjustments: (to refle	ct conditions in the Rate Year)				
12							
13 14		General inflation %	% Narragansett Electric Company		\$0	\$0	\$0
15		4.03	National Grid USA Service Co.		\$0 \$0	\$0 \$0	\$0 \$0
16			All Other Companies		\$0 \$0	\$0	\$0 \$0
17		Forecast specific initiatives - amount different from			**		
18		TOTAL			\$0	\$0	\$0
19	Page 3	Adjustments: (to refle	ct conditions in the Data Year 2020)		· ·		
20		G 1: 0 : 0					
21 22		General inflation %	% Narragansett Electric Company		\$0	\$0	\$0
23		2.00	National Grid USA Service Co.		\$0 \$0	\$0	\$0 \$0
24			All Other Companies		\$0	\$0	\$0
25		Forecast specific initiatives - amount different from	general inflation				
26		TOTAL			\$0	\$0	\$0
27	D 4	A.T	17. 1 d D (W 2021)				
28 29	Page 4	Adjustments: (to refle	ct conditions in the Data Year 2021)				
30		General inflation %					
31			% 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		Ф.	#C	
35		TOTAL			\$0	\$0	\$0

- Line Notes
 3 (b) Page 6, Line 9
- 3 (c) Page 6, Line 10
- 8 Sum of Lines 1 through 5

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

- 31 (b) Page 3, Line 1, Column (c) x Schedule MAL-3, Page 8 31 (c) Page 4, Line 1, Column (c) x Schedule MAL-3, Page 8 35 Sum of Lines 31 through 33

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-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	2,206,800
7		
8		
9	Adjustment to Electric Revenue Requirement for Implemeting Paperless Bill Credit	\$551,281
10	Adjustment to Gas Revenue Requirement for Implemeting 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

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

		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)	(p)	(0)	(p)	(e)	(t)	(g)	(h)	(j)	()	(k)	(1)	(m)
	Paper Bill Costs:													
-	Paper	88,099	\$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
Э	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
S	Insert	\$8,865	\$8,952	88,999	\$8,849	\$8,692	\$8,706	\$8,478	\$8,893	\$8,838	\$8,923	88,569	\$8,754	\$105,518
9	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
∞	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
6	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
Ξ	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	Striata Costs	88,097	\$13,039	\$8,103	\$7,733	\$7,422	\$8,252	\$9,071	\$7,637	\$8,171	88,797	88,086	\$14,452	\$108,859
13	DOXO Costs**	\$1,316	\$1,184	\$1,122	\$1,108	\$1,015	\$1,204	\$846	\$791	\$1,015	\$818	\$844	\$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
71	II. O cimenteel Taren to O letet													01 03
01	Total Cost per Electronic Bill													30.10
17	Per Bill Reduction in Cost Electronic Bill vs. Paper Bill	tronic 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.

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.
The second secon

Represents the payment to FISERV to faciliate electronic payment Represents the payment to Striata to faciliate electronic payment

Represents estimated payment to DOXO to faciliate electronic payment

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-27

Post-Retirement Benefits Other than Pension

		Test Y	ear Ended June 30,	2017				Test Y	Year Ended June 30,	2017
			(Per Books)			malizing 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	\$4,555,289	\$3,098,970	\$1,456,319	(\$423,319)	(\$423,319)	\$0	\$4,131,970	\$2,675,651	\$1,456,319
2	National Grid USA Service Company	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
3	All Other Companies	\$225,604	\$158,760	\$66,844	(\$21,687)	(\$21,687)	\$0	\$203,917	\$137,073	\$66,844
4	Total	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
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	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
20	Sub Total	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Test Year Ended June 30, 2017

			(as Adjusted)		Pr	oforma Adjustment	ts	Rate Ye	ear Ending August 3	1, 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	\$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	\$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)
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	\$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)
20	Sub Total	\$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)
21		· ·			· ·			<u> </u>		
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27			·					· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
28	TOTAL	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
		\$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)

		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	\$4,901,371	\$0	\$4,901,371	\$0	\$4,901,371
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 11	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 17	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	\$4,901,371	\$0	\$4,901,371	\$0	\$4,901,371
21	M					
22 23	Maintenance:	\$0	\$0	¢o.	¢0	\$0
	Transmission Expenses	\$0 \$0		\$0	\$0	
24	Distribution Expenses		\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
26 27	Sub Total					
28	TOTAL	\$4,901,371	\$0	\$4,901,371	\$0	\$4,901,371
		\$0	\$0	\$0	\$0	\$0

Line Notes

Page 2, Line 1(h)
Page 2, Line 2(h)
Page 2, Line 3(h)
Sum of Lines 1-3 1(a)

2(a)

3(a)

4(a)

19(a) - (e) Line 4(a) 28(a) - (e) Line 20(a)

	Provider Company:	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 $(e) = (e) + (d)$
1	Narragansett Electric Company	(\$1,856,234)	\$0	(\$1,856,234)	\$0	(\$1,856,234)
2	National Grid USA Service Company	\$598,667	\$0 \$0	\$598,667	\$0 \$0	\$598,667
3	All Other Companies	\$66,844	\$0 \$0	\$66,844	\$0 \$0	\$66,844
4	Total	(\$1,190,723)	\$0	(\$1,190,723)	\$0	(\$1,190,723)
5	Total	(\$1,190,723)		(\$1,190,723)		(\$1,190,723)
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
10	Natural Gas Storage, Terminaling	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	and Processing Exp.	40	40	40	40	Ψ0
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	(\$1,190,723)	\$0	(\$1,190,723)	\$0	(\$1,190,723)
20	Sub Total	(\$1,190,723)	\$0	(\$1,190,723)	\$0	(\$1,190,723)
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	(\$1,190,723)	\$0	(\$1,190,723)	\$0	(\$1,190,723)
		\$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)

	Explanat	tion of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Yea	r)				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1 Page 1, Line 16(a)	(\$423,319)	(\$423,319)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Page 1, Line 16(b)	(\$295,582)	(\$295,582)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-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	- 0	.,			Total	Electric	Gas
17		General inflation %			(a) = (b) + (c)	(b)	(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		0	(\$3,462,842)	\$220,376	(\$3,683,218)
					(42, 102,012)		(+2,303,210)

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

				FY 2019		FY 2020	Total Rate Year	r	FY 2019		FY 2020	To	tal Rate Year
				(a)		(b)	(c)		(d)		(e)		(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)	S	(1,286,103)	\$	(1,273,706)
5 6	Fair Value Adjustment Amortization		\$	(1,843,927)	\$	(651,450)	\$ (1,347,062)	\$	1,585,752	\$	1,585,752	\$	1,585,752
7	Less: Amount Capitalized		\$	(14,606)	\$	(622,104)	\$ (267,730)	\$	(1,239,029)	\$	(1,229,640)	\$	(1,235,117)
	NGUSA Service Company Allocation (including NY ServCo emp., KeySpan												
9	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 12	Non-Service Cost		\$	362,695	\$	322,463	\$ 345,932	\$	209,071	\$	185,879	\$	199,408
13 14	FMV Amortization			0		0	0		0		0		0
15 16	Less: Amount Capitalized			(396,240)		(385,049)	(391,577)		(221,588)		(215,330)		(218,981)
17													
18	Total OPEB Expense			5,123,625		4,261,238	\$ 4,764,297	\$	(1,231,116)	\$	(1,294,597)	\$	(1,257,567)
19													
20 21	Other Affiliates						\$ 137,073					\$	66,844
22 23	Grand Total Rate Year		_		_		4,901,371	. =		_			(1,190,723)
24 25	Test Year Amount						4,680,995						2,492,494
26	Proforma Adjustment		=				220,376	: =		=		_	(3,683,218)
Notes:													
1(a)	Page 7, Line 4(b)	7(a)	Line 2(a)+ L	ine 5(a) x 1 - Scheo	dule M	IAL-12, Page 6 Line 20(f)	10(a)	Page 7. I	ine 27(a) x Sched	ule M	AL-12, Page 8, Line	13(e)	
1(b)	Page 7, Line 4(e)					MAL-12, Page 6 Line 20(f					AL-12, Page 8, Line		
1(c)	Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5					b) divided by 12 x 5	10(c)				ne 10(b) divided by		
1(d)	Page 7, Line 4(c)	7(d)	Line $2(d) + I$	ine 5(d) x 1 - Sche	edule N	MAL-12, Page 7 Line 20(f) 10(d)	Page 7, I	ine 27(a) x Sched	ule MA	AL-12, Page 9, Line	13(e)	
1(e)	Page 7, Line 4(f)	7(e)	Line 2(e) + I	ine 5(d) x 1 - Sche	edule N	MAL-12, Page 7 Line 20(f) 10(e)	Page 7, I	ine 27(d) x Sched	lule Ma	AL-12, Page 9, Line	13(e)	
1(f)	Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5					e) divided by 12 x 5	10(f)				ne 10(e) divided by		
2(a)	Page 7, Line 2(b)	9(a)				12 Page 8, Line 13(e)	11(a)				AL-12, Page 8, Line		
2(b)	Page 7, Line 2(e)					12 Page 8, Line 13(e)	11(b)				AL-12, Page 8, Line		
2(c)	Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5					b) divided by 12 x 5	11(c)				ne 11(b) divided by		
2(d)	Page 7, Line 2(c)	9(d)				12 Page 8, Line 13(e)	11(d)				AL-12, Page 9, Line		
2(e) 2(f)	Page 7, Line 2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5					12 Page 9, Line 13(e) e) divided by 12 x 5	11(e) 11(f)				AL-12, Page 9, Line ne 11(e) divided by		
2(1) 3(a)	Page 7, Line 3(b)	9(1)	Line I(d) div	ided by 12 x / + L	ane i(e	e) divided by 12 x 3	11(1) 15(a)		a) x Schedule MA			12 X 3	
3(a)	Page 7, Line 3(e)						15(a) 15(b)		b) x Schedule MA				
3(c)	Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5						15(c)				ne 10(b) divided by	12 x 5	
3(d)	Page 7, Line 3(c)						15(d)		d) x Schedule MA				
3(e)	Page 7, Line 3(f)						15(e)		e) x Schedule MA				
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 + Li	ne 10(e) divided by	12 x 5	
5(a)	Minus Workpaper MAL-8, Page 11 Line 24(d)						18(a) - (f)	Line 1+	Line 7 + Line 9 +	Line 15	5		
5(b)	Minus Workpaper MAL-8, Page 11 Line 24(f)						20(c)	Page 2 L					
5(c)	Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5						20(f)	Page 2 L					
5(d)	Workpaper MAL-8 Page 12 Line 9(d)						24(c) & 24(f)		ine 4(b) & 4(c)				
5(e) 5(f)	Workpaper MAL-8 Page 12 Line 9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5						26	Line 22	Line 24				
5(1)	Line 1(a) divided by 12 x / + 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 018-2019		Estimated 2019-2020				
		(a) = (b) + (c) $Total$	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas		
1 2 3 4	NMPC FAS 106 PBOP Cost Service Cost Non-Service Cost Total	2,531,061 950,251 3,481,312	1,871,382 2,215,102 4,086,484	659,679 (1,264,851) (605,172)	2,463,481 784,367 3,247,848	1,820,818 2,070,470 3,891,288	642,663 (1,286,103) (643,440)		
5 6	NGRID USA Serv Co: FAS 106 PBOP Cost (NMPC Plan)								
7 8 9 10	Service Cost Non-Service Cost Total	2,843,022 625,618 3,468,640	-	-	2,816,206 863,106 3,679,312	- - -	- - -		
11	NGRID USA Serv Co FAS 106 PBOP Cost								
12 13 14	Service Cost Non-Service Cost Total	7,793,365 1,763,318 9,556,683	-	- - -	7,371,725 2,296,928 9,668,653	-	- - -		
15 16	NGRID USA Serv Co: KeySpan Corp Serv Co FAS 106 PBOP Cost								
17 18 19	Service Cost Non-Service Cost Total	6,271,364 2,776,071 9,047,435	-	- - -	6,242,224 1,522,274 7,764,498	- - -	- - -		
20 21	NGRID USA Serv Co: KeySpan Utility Serv Co FAS 106 PBOP Cost								
22	Service Cost	833	-	-	863	-	-		
23 24 25	Non-Service Cost Total	485,688 486,521	-	-	341,578 342,441	-	-		
26	Total NGRID USA Serv Co FAS 106 PBOP Cost								
27 28	Service Cost Non-Service Cost	16,908,584 5,650,695	-	-	16,431,018 5,023,886	-	-		
29	Total	22,559,279	-	-	21,454,904	-	-		
30 31	KeySpan Eng Serv Co FAS 106 PBOP Cost								
32 33	Service Cost Non-Service Cost	2,655,693 (2,074,813)	-	-	2,735,305 (2,179,634)	-	-		
34	Total	580,880	-	-	555,671	-	-		
	Notes Workpaper MAL-8 Page 14, L	ine 131(a)	22(a)	Worknaper M	AL-8 Page 14, I	ine 99(a)			
2(c) 2(e)	Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 17, L Workpaper MAL-8 Page 17, L	ine 134(a) ine 132(a)	22(d) 22(d) 23(a) 23(d)	Workpaper M Workpaper M	AL-8 Page 14, I AL-8 Page 17, I AL-8 Page 14, I AL-8 Page 17, I	ine 100(a) ine 99(b) - 9			
3(c)	Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 17, L	ine 134(b) - 134(e	24 27(a)		7(a) + 12(a) + 1				
3(f) 4	Workpaper MAL-8 Page 17, L Sum of Lines 2 & 3 Workpaper MAL-8 Page 14, L	ine 135(b) - 135(e	27(d) 28(a) 28(d) 29	Sum of Lines	7(d) + 12(d) + 1 8(a) + 13(a) + 18 8(d) + 13(d) + 1 17 + 28	8(a) + 23(a)			
7(d)	Workpaper MAL-8 Page 17, L	ine 139(a)	32(a)	Workpaper M	AL-8 Page 14, I				
	Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 17, L Sum of lines 7 & 8		32(d) 33(a) 33(d)	Workpaper M	AL-8 Page 17, I AL-8 Page 14, I AL-8 Page 17, I	ine 100(b) -			
12(a) 12(d)) Workpaper MAL-8 Page 14, L) Workpaper MAL-8 Page 17, L	ine 134(a)	34	Sum of Lines		201(0)	101(0)		
13(d)	Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 17, L Sum of Lines 12 & 13								
17(d)	Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 17, L	ine 99(a)							
18(d)	Workpaper MAL-8 Page 14, L Workpaper MAL-8 Page 17, L Sum of Lines 17 & 18								

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-28

Pension

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

		Test '	Year Ended June 30,	2017				Test '	Year Ended June 30,	2017
			(Per Books)		No	rmalizing Adjustments	3		(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	\$12,284,547	\$7,986,224	\$4,298,323	(\$1,251,826)	(\$1,251,826)	\$0	\$11,032,721	\$6,734,398	\$4,298,323
2	National Grid USA Service Company	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
3	All Other Companies	\$160,690	\$112,881	\$47,809	(\$15,420)	(\$15,420)	\$0	\$145,270	\$97,461	\$47,809
4	Total	\$22,239,834	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	\$0	\$20,049,531	\$12,666,181	\$7,383,350
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	\$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
20	Sub Total	\$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
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$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

		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Line Notes

 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)
 Pag 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

			(as Adjusted)		Proforma Adjustments			Rate Ye	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	\$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	\$20,049,531	\$12,666,181	\$7,383,350	(\$10,459,524)	(\$6,432,780)	(\$4,026,744)	\$9,590,006	\$6,233,401	\$3,356,606	
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	\$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	
20	Sub Total	\$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	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$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	
		\$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

1 2 3 4	Provider Company: Narragansett Electric Company National Grid USA Service Company All Other Companies Total	Rate Year Ending August 31, 2019 Electric (a) \$2,150,859 \$3,985,081 \$97,461 \$6,233,401	Adjustments to Reflect Conditions in Data Year Electric (b) \$0 \$0 \$0 \$0 \$0	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b) \$2,150,859 \$3,985,081 \$97,461 \$6,233,401	Adjustments to Reflect Conditions in Data Year Electric (d) \$0 \$0 \$0 \$0 \$0	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d) \$2,150,859 \$3,985,081 \$97,461 \$6,233,401
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	\$6,233,401	\$0	\$6,233,401	\$0	\$6,233,401
20	Sub Total	\$6,233,401	\$0	\$6,233,401	\$0	\$6,233,401
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	\$6,233,401	\$0	\$6,233,401	\$0	\$6,233,401
		(\$0)	\$0	(\$0)	\$0	(\$0)

Line Notes

Page 2, Line 1(h) 1(a)

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

	Provider Company:	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 $(e) = (c) + (d)$
1	Narragansett Electric Company	\$995,442	\$0	\$995,442	\$0	\$995,442
2	National Grid USA Service Company	\$2,313,355	\$0	\$2,313,355	\$0	\$2,313,355
3	All Other Companies	\$47,809	\$0	\$47,809	\$0	\$47,809
4	Total	\$3,356,606	\$0	\$3,356,606	\$0	\$3,356,606
5	1000	45,550,000	40	45,550,000	Ψ0	Ψ5,550,000
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 17	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,356,606	\$0	\$3,356,606	\$0	\$3,356,606
20	Sub Total	\$3,356,606	\$0	\$3,356,606	\$0	\$3,356,606
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	\$3,356,606	\$0	\$3,356,606	\$0	\$3,356,606
		\$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

	Explanat	ion of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
					$(\mathbf{a}) = (\mathbf{b}) + (\mathbf{c})$	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1 Page 1 Line 19(a)	(\$1,090,918)	(\$1,090,918)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Page 1 Line 19(b)	(\$923,058)	(\$923,058)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-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 MAL-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 R	Rate Year)				
15							
16					$(\mathbf{a}) = (\mathbf{b}) + (\mathbf{c})$	(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	
1 2 3	Pension Expense Service Cost Non-Service Cost		FY 2019 (a) \$4,474,036 \$3,640,961 \$833,075	FY 2020 (b) \$3,454,886 \$3,467,457 (\$12,571)	Total Rate Year (c) \$4,049,390 \$3,568,668 \$480,723		FY 2019 (d) \$2,736,856 \$2,889,783 (\$152,927)	FY 2020 (e) \$2,308,472 \$2,752,075 (\$443,603)	Total Rate Year (f) \$2,558,363 \$2,832,405 (\$274,042)
4 5	FMV Amortization		\$0	\$0	\$0		\$0	\$0	\$0
6 7 8	Less: Amount Capitalized		(\$1,936,991)	(\$1,844,687)	(\$1,898,531))	(\$1,594,582)	(\$1,518,595)	(\$1,562,921)
9	NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services) Service Cost		\$5,774,320 \$2,638,836	\$3,740,744 \$2,497,355	\$4,926,997 \$2,579,886		\$3,328,528 \$1,521,121	\$2,156,301 \$1,439,566	\$2,840,100 \$1,487,140
11 12	Non-Service Cost		\$3,135,484	\$1,243,389	\$2,347,111		\$1,807,407	\$716,735	\$1,352,960
13 14	FMV Amortization		\$0	\$0	\$0		\$0	\$0	\$0
15 16	Less: Amount Capitalized		(\$963,439)	(\$911,784)	(\$941,916)	(\$538,781)	(\$509,894)	(\$526,745)
17 18 19	Total Pension Expense		\$7,347,926	\$4,439,159	\$6,135,939	- -	\$3,932,020	\$2,436,283	\$3,308,797
20 21	Other Affiliates				\$97,461				\$47,809
22 23	Grand Total Rate Year				\$6,233,401	- -			\$3,356,606
24 25	Test Year Amount				\$12,666,181				\$7,383,350
26	Proforma Adjustment				(\$6,432,780)			(\$4,026,744)
Notes:									
1(a)	Page 7, Line 4(b)	7(a)	Line 2(a) x 1 - Sched			10(a)	Page 7, Line 27(a) x		
1(b)	Page 7, Line 4(e)	7(b)	Line 2(b) x 1 - Sched			10(b)	Page 7, Line 27(d) x		
1(c)		7(c)	Line 1(a) divided by			10(c)	Line 10(a) divided by		
1(d)	Page 7, Line 4(c)	7(d)	Line 2(d) x 1 - Sched			10(d)	Page 7, Line 27(a) x		
1(e)	Page 7, Line 4(f)	7(e)	Line 2(e) x 1 - Sched			10(e)	Page 7, Line 27(d) x		
1(f)		7(f)	Line 1(d) divided by			10(f)	Line 10(d) divided by		
2(a)		9(a)	Page 7, Line 29(a) x			11(a)	Page 7, Line 28(a) x		
2(b)	Page 7, Line 2(e)	9(b)	Page 7, Line 29(d) x			11(b)	Page 7, Line 28(d) x		
2(c)		9(c)	Line 9(a) divided by			11(c)	Line 11(a) divided by		
2(d)		9(d)	Page 7, Line 29(a) x			11(d)	Page 7, Line 27(a) x		
2(e)	Page 7, Line 2(f)	9(e)	Page 7, Line 29(d) x			11(e)	Page 7, Line 27(d) x		
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 / + Line 1(e) dr	vided by 12 x 5	11(f)	Line 11(d) divided by		
3(a)	Page 7, Line 3(b)					15(a)	Line 10(a) x Schedule		
3(b) 3(c)	Page 7, Line 3(e) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5					15(b) 15(c)	Line 10(b) x Schedule Line 10(a) divided by		
3(d)	17					15(d)	Line 10(d) x Schedule		
3(e)	Page 7, Line 3(t)					15(a) 15(e)	Line 10(d) x Schedule		
3(f)	Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5					15(f) 18(a) - (f) 20(c)	Line 10(d) divided by Line 1 + Line 7 + Lin Page 2, Line 3(b)	12 x 7 + Line 10(e)	
						20(f)	Page 2, Line 3(c)		
						24(c) & 24(f)		(c)	

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

THE NARRAGANSETT ELECTRIC COMPANY d/b/a NATIONAL GRID RIPUC Docket No. 4770

Witness: Little

Schedule MAL-29

Energy Efficiency Program

Test Year Ended June 30, 2017 Test Year Ended June 30, 2017 $\frac{\text{Electric}}{(h) = (b) + (e)}$ Normalizing Adjustments Electric (Per Books) Electric (b) Total (d) = (e) + (f)Gas (f) $\frac{\text{Total}}{(g) = (h) + (i)}$ Total (a) = (b) + (c) $\frac{Gas}{(i) = (c) + (f)}$ (c) (e) Provider Company: Narragansett Electric Company \$0 \$0 \$92,573,536 \$70,053,666 \$22,519,870 (\$92,573,536) (\$70,053,666) (\$22,519,870) \$0 \$0 \$0 \$0 National Grid USA Service Company \$4,596,137 \$3,414,077 \$1.182.060 (\$4,596,137) (\$3,414,077) (\$1,182,060) \$0 \$97,169,672 \$0 \$73,467,743 \$0 \$23,701,929 \$0 (\$97,169,672) \$0 (\$73,467,743) \$0 \$0 All Other Companies \$0 (\$23,701,929) Total Operation: Production Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Power Production Expenses Natural Gas Storag, Terminaling and Processing Exp. 10 11 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Transmission Expenses Regional Market Expenses \$0 \$0 \$0 \$0 12 13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Distribution Expenses Customer Accounts Expenses Customer Service and 14 15 16 17 18 19 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$97,169,672 \$0 \$0 \$0 \$0 \$73,467,743 \$23,701,929 (\$97,169,672) (\$23,701,929) (\$73,467,743) \$0 Informational Expenses Sales Expenses Administrative & General Expenses \$0 (\$97,169,672) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$97,169,672 (\$73,467,743) 20 21 22 23 \$0 Maintenance: Transmission Expenses \$0 \$0 Distribution Expenses Administrative & General Expenses 24 25 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 26 27 28 Sub Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$97,169,672 \$73,467,743 \$23,701,929 (\$97,169,672) (\$73,467,743) (\$23,701,929) \$0 \$0 \$0

Column Notes:
(a) Per Company Books

(c) (a) + (b)

Line Notes:

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

- Line Youes.

 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 (e)

 1-6 Column (e), Page 5, Line 8, Column (b)

 1-6 Column (f), Page 5, Line 8, Column (c)

Test Year Ended June 30, 2017

		(as Adjusted)			Proforma Adjustments			Rate Year 1 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		·						<u>, </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 Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	out roun									
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			S0	\$0		\$0	\$0		<u></u>	S0
	Sub 1 otal	30	30	30	30	30	30		30	30
27	TOTAL		60	60	60	60		60	60	
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Rate Year 1 Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Rate Year 2 Ending August $31,2020$ Electric $(c) = (a) + (b)$	Adjustments to Reflect Conditions in Data Year Electric (d)	Rate Year 3 Ending August 31, 2021 Electric $(e) = (c) + (d)$
	Provider Company:	Φ.Ο.	0.0	0.0	Ф.О.	0.0
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0 ©0	\$0	\$0	\$0	\$0
3	All Other Companies Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4	Total	30	\$0	\$0		\$0
5						
6 7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9 10		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	Natural Gas Storag, Terminaling and Processing Exp.	20	20	20	20	20
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14		\$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	<u>\$0</u>	\$0	<u>\$0</u>	\$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	545 10441					
28	TOTAL	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0

		Rate Year 1 Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Rate Year 2 Ending August $31,2020$ Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Gas (d)	Rate Year 3 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	\$0	\$0	\$0	\$0	\$0
5 6						
7	Operation:	¢ο	60	60	¢o.	¢o.
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
10 11		20	\$0	20	20	20
12	and Processing Exp. Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
15		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
16		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0
18		\$0	\$0	\$0	\$0	\$0
19	*	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	*	<u>\$0</u>	\$0	<u>\$0</u>	\$0	\$0 \$0
21	Sub Total			- 30	- 30	
22	Maintenance:					
		¢o.	60	60	¢o.	¢o.
23	1	\$0	\$0	\$0	\$0	\$0
24		\$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

			Provider Company	Source Work	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
	Explanati	on of Adjustments:					
1	Page 1	Adjustments: (to norma	llize Historic Year)				
2	Ü	, (Boston Gas Company		(\$92,573,536)	(\$70,053,666)	(\$22,519,870)
3			National Grid USA Service Co	mpany	(\$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		_	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)
9				_			
10							
11							
12							
13							
14							
15	Page 2	Adjustments: (to reflect	conditions in the Rate Year 201	7)			
16					\$0	\$0	\$0
17					\$0	\$0	\$0
18					\$0	\$0	\$0
19					\$0	\$0	\$0
20							
21							
22							
23							
24		TOTAL		_	Ф.		
25		TOTAL		=	\$0	\$0	\$0

Line Notes

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